



STATEMENT FROM THE VISTRA BOARD OF DIRECTORS ANTI-FACILITATION OF TAX EVASION

At Vistra, we aim to act fairly, ethically and openly in everything we do and are committed to practices to combat tax evasion.

We have a zero-tolerance for tax evasion and prohibit all Vistra people from authorising, aiding, abetting or knowingly facilitating tax evasion and engaging in activities that may directly or indirectly lead to tax evasion.

We will not tolerate the facilitation of tax evasion in our dealings. We expect all our affiliates to act in compliance with anti-facilitation regulations.

As part of managing the risks of facilitating tax evasion, we will conduct risk-based due diligence on our affiliate and client's tax evasion risks and require our affiliates and clients to enter into written contracts which contain anti-tax facilitation clauses.

When we provide tax advice or services, we make sure we understand the regulatory requirements around tax evasion, ensure our people maintain the knowledge and skills to provide appropriate tax advice and services and are appropriately supervised. We take extra steps to manage tax evasion risks when dealing with private wealth clients to whom we are providing director, trustee or other fiduciary services.

The Vistra Board of Directors and Senior Management are accountable for ensuring robust governance frameworks and internal controls are in place to prevent tax evasion. We take this responsibility seriously and are committed to leading by example.

We have implemented an Anti-Facilitation Policy and procedures to prevent the facilitation of tax evasion at Vistra.

We have suitable channels of communication by which any Vistra person can confidentially report an issue or suspicion of tax evasion without fear of retribution which are set out in our Speak Up Policy.

We conduct regular reviews to ensure we remain compliant with our policy and procedures.

This statement was approved by Vistra Parent Limited on 10 December 2025.



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