

**MIGO OPPORTUNITIES TRUST PLC**  
**(“MIGO” or the “Company”)**

**MIGO’s Commitment to the Prevention of Facilitation of Tax Evasion**

Two corporate criminal offences came into force under the Criminal Finances Act 2017, on 30 September 2017. The legislation introduced criminal liability if a company fails to prevent the facilitation of UK or non-UK tax evasion by an employee, agent or anyone else acting for or on behalf of the company including, for example, investment managers and other third-party service providers. The offences can apply to both UK and non-UK companies and relate to the evasion of UK and non-UK taxes. There is a defence if the company has 'reasonable' prevention procedures in place.

The Board of MIGO Opportunities Trust plc has adopted a zero-tolerance approach to the criminal facilitation of tax evasion. Accordingly, it expressly prohibits any Director, suppliers, agents or third parties, when acting on behalf of the Company, to facilitate tax evasion on behalf of the Company.

The Directors of MIGO recognise their responsibilities in ensuring that the Company has a robust policy to avoid such practices and to ensure compliance with its legal obligations. The Board insists that it is informed immediately of any identified instances of criminal tax evasion within any of its principal service providers and details of the corrective courses of action taken.

As part of a risk-based approach, the Company Secretary on behalf of the Audit Committee and the Board will carry out an annual risk assessment on matters relating to tax evasion, involving due diligence enquiries in respect of persons/ third parties who perform or will perform services for or on behalf of the Company, in order to mitigate identified risks.

The Board will review this policy at least on an annual basis and will ensure that it is publicly available on the Company’s website.

**Principal Service Providers**

- Premier Portfolio Managers Limited – Alternative Investment Fund Manager
- Premier Fund Managers Limited – Investment Manager
- Frostrow Capital LLP – Company Secretary, Administration and Marketing
- The Bank of New York Mellon (International) Limited – Depositary and Custodian
- Computershare Investor Services PLC – Registrars
- PricewaterhouseCoopers LLP – Auditors
- Numis Securities Limited – Corporate Brokers
- Kepler Partners LLP – Fund Research
- Eversheds Sutherland (International) LLP – Lawyers

Approved on 25 March 2022