



Ishango is fully committed to undertaking our business activities in full compliance with the regulations and legal requirements of the countries in which we operate. We expect all our employees, both permanent and temporary and all those who supply goods and services to Ishango to behave in the same way.

We recognise that legal and regulatory compliance is a fundamental part of being a trusted supplier of services to our customers and is an essential component to maintaining the professional reputation of our business.

The dishonest evasion of tax is a criminal offence in the countries in which we operate, either directly or indirectly through supporting others. Tax evasion or its facilitation has no place at Ishango and we will not tolerate any of our Directors, Officers, employees, agents or business partners knowingly assisting or encouraging tax fraud by any of our customers, suppliers or others that we do business with. We fully expect all of our people and the businesses.

We are committed to the following principles:

- We will carry out our business activity with transparency, honesty and with fairness to all.
- We will not provide services or sell software to organisations where we know or suspect there is potential for fraudulent tax evasion.
- We will not engage in transactions where tax evasion is present or suspected to be present.
- Ishango appointed umbrella recruitment agencies will comply with the requirements of the Umbrella Company Regulations 2026

We will not buy services or goods from any supplier where we know or suspect they may be involved in any fraudulent or illegal tax evasion practices.

We expect any party or body who represent Ishango to abide by these principles.

We will bring this policy and associated arrangements to the attention of our employees and stakeholders.

We will encourage all our employees and stakeholders to declare, without risk or consequence, any concerns they may have regarding the behavior or compliance of others in respect of this policy and its associated arrangements.

Any employee, permanent or temporary, who is found to be in breach of this policy or associated arrangements will be subject to the Ishango disciplinary procedure. This could lead to dismissal.

We will review this Policy and its associated arrangements on an annual basis, as a minimum to ensure we continually improve our processes to counter the risk of our being involved in the facilitation of tax evasion.

Authorisation

Director

Date: February 2026

IMS REF:	FIN-POL-001		
Issue Date:	11/02/2026	Rev:	4
Document Owner:	Simon Bolderson	Page:	1 of 1