

## TAX EVASION PREVENTION CODE OF CONDUCT

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Pacific Mining Parts also known collectively PMP Group (the “Company”) is committed to conducting its business activities with the highest standards of integrity and in full compliance with all applicable tax laws and regulations in all jurisdictions it operates in. The Company strictly prohibits any form of tax evasion, which refers to deliberate actions to avoid paying taxes through illegal or unethical means. The Company recognises the importance of upholding its tax obligations and maintaining the trust of its stakeholders.

### SCOPE

This policy sets forth the minimum expected standards for all entities under the governance of the PMP Group, encompassing their employees, contractors, and stakeholders across all operational locations. In jurisdictions where applicable laws prevail, they supersede the PMP Group Policy.

### TAX COMPLIANCE POLICY

The Company is committed to complying with all relevant tax laws, regulations, and reporting requirements in all jurisdictions where it operates. The Company will accurately calculate, report, and pay all taxes owed, including income taxes, value-added taxes, payroll taxes, and any other applicable taxes.

### COMPLIANCE AND REPORTING PROCEDURES

Employees and relevant stakeholders are expected to promptly report any suspected or observed tax evasion practices within the organisation. Reports of suspected tax evasion can be emailed to [complaints@pmpgroup.io](mailto:complaints@pmpgroup.io). The Company will protect the identity of individuals reporting tax evasion to the fullest extent permitted by law and ensure there is no retaliation against whistleblowers.

### INTERNAL CONTROLS AND RISK MANAGEMENT

The Company will establish and maintain effective internal controls to ensure accurate and reliable financial reporting for tax purposes. Regular reviews will be conducted to identify potential areas of tax non-compliance or exposure to tax evasion risks. The Company will implement appropriate controls to mitigate identified risks.

### TAX PLANNING AND CONSULTING

The Company will engage in lawful tax planning activities to minimize tax liabilities within the framework of applicable tax laws and regulations. Tax planning initiatives will be based on legitimate business purposes and undertaken with transparency and full disclosure. The Company will seek professional tax advice from qualified experts to ensure compliance with tax laws and regulations.

### TRAINING AND AWARENESS

The Company will provide employees involved in tax-related roles or responsibilities with specific training on relevant tax laws, regulations, and reporting requirements.

## COMPLIANCE WITH LAWS AN REGULATIONS

The Company is committed to complying with all applicable tax laws, regulations, and reporting requirements in each jurisdiction it operates, where applicable laws prevail, they supersede the PMP Group Policy. The Company will monitor changes in tax laws and regulations and update its policies and procedures accordingly to ensure ongoing compliance.

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Duncan Scott



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