



Tax Fraud Prevention and Tax Compliance Policy

Transparency, traceability and fiscal integrity

Company	EBI
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Prepared by	EBI
Approved by	Executive Management
Owner	Finance and Executive Management

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This policy ensures strict compliance with EBI tax obligations. It prohibits tax fraud, abusive evasion, accounting manipulation, false invoices, underreporting of income, untraceable payments and parallel accounting.

1. Purpose

- Ensure strict compliance with EBI tax obligations.
- Prevent tax fraud, abusive tax evasion and accounting manipulation.
- Maintain transparent financial and tax records.

2. Prohibited practices

- False invoices, fictitious expenses, underreported revenue and parallel accounting.
- Untraceable payments or payments inconsistent with contracts and invoices.
- Improper use of tax arrangements with no legitimate business purpose.

3. Accounting and documentation

- Transactions must be recorded accurately and supported by appropriate documents.
- Invoices, contracts, payment evidence and tax filings must be retained securely.
- Corrections must be documented and approved by authorized persons.

4. Internal controls

- Separation of duties between request, approval, payment and recording where possible.
- Management review of sensitive payments, unusual invoices and high-risk suppliers.
- Periodic checks of tax compliance, declarations and supporting records.

5. Cooperation with authorities

- EBI cooperates with competent tax authorities in accordance with applicable law.
- Requests from authorities must be handled by authorized management or finance personnel.

6. Awareness and reporting

- Personnel involved in finance, procurement and project management must understand their tax-compliance responsibilities.
- Suspected tax fraud may be reported confidentially through official reporting channels.

Approval

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