

Mobius investment Trust plc

(the “Company”)

Policy for the Prevention of the Criminal Facilitation of Tax Evasion

The Board of Mobius Investment 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.

The Directors of Mobius Investment Trust plc 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 Board will carry out an annual risk assessment on matters relating to tax evasion, involving due diligence enquiries in respect of persons 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 on an annual basis and will ensure that it is publicly available on the Company’s website.

Principal Service Providers and Auditors

Mobius Capital Partners LLP – Investment Manager and Alternative Investment Fund Manager

Frostrow Capital LLP – Company Secretary, Administration and Marketing

Northern Trust Global Services SE – Depositary and Custodian

Computershare Investor Services PLC – Registrars

PricewaterhouseCoopers LLP – Auditors

Jefferies International Limited – Corporate Broker

Approved by the Board of Directors on 30 January 2020