

FIN-POL-025

Tax Evasion Prevention Policy

*A commitment to preventing the facilitation
of tax evasion*

Finova Policy

Built on Integrity, Discipline and Trust

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Document Control

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1. Policy Statement

Finova is committed to conducting its activities in a manner that prevents the facilitation of tax evasion, whether directly or indirectly. Tax evasion undermines public trust, exposes all parties to legal and reputational risk, and is incompatible with responsible business conduct.

This policy sets out how Finova approaches the prevention of tax evasion across its activities and relationships.

2. Our Approach to Tax Evasion Prevention

Finova adopts a risk-based and proportionate approach to preventing the facilitation of tax evasion. The firm recognises that risk may arise through the structure of engagements, the behaviour of counterparties or intermediaries, and the jurisdictions involved.

Tax considerations are approached with care and transparency. Finova does not design, promote, or participate in arrangements intended to conceal income, misrepresent transactions, or otherwise evade tax obligations.

3. How Tax Evasion Risk is Considered

Assessment of tax evasion risk forms part of Finova's broader engagement and compliance review.

In practice, Finova considers:

- the commercial rationale and structure of an engagement,
- the jurisdictions involved and their tax regimes,
- the transparency and consistency of information provided, and
- the conduct and intent of counterparties and intermediaries.

Where there is reasonable concern that an engagement may involve tax evasion, or where structures appear designed to obscure or misrepresent tax liability, Finova will not proceed.

4. Third Parties and Intermediaries

Finova recognises that the risk of facilitating tax evasion often arises through third parties or intermediaries.

Those acting on behalf of Finova are expected to operate lawfully and transparently. Finova will not engage with third parties where there is reasonable concern that they may facilitate or encourage tax evasion.

Finova does not accept instructions or pressure to structure engagements in a manner intended to circumvent tax obligations.

5. Governance and Oversight

Responsibility for oversight of tax evasion prevention sits with Finova's management, supported by appropriate escalation and decision-making mechanisms.

Where tax-related risk is elevated or unclear, Finova may seek external professional advice to inform its assessment. Finova reserves the right to refuse or disengage from engagements where tax evasion risk cannot be adequately addressed.

6. Relationship to Other Policies

This policy operates in conjunction with related policies, including:

- FIN-POL-002 – Compliance Framework,
- FIN-POL-003 – Anti-Money Laundering & Counter-Terrorist Financing, and
- FIN-POL-017 – Engagement Acceptance & Refusal.

Together, these policies support a coherent approach to lawful and responsible engagement.

7. Alignment with Recognised Tax Compliance Principles

Finova's approach to tax evasion prevention is informed by recognised principles of tax compliance and financial crime prevention, including those reflected in legislation and guidance across relevant jurisdictions.

References to such principles guide approach and judgement, without implying certification, registration, or formal accreditation.

8. Review and Continuous Improvement

This policy is reviewed periodically to ensure it remains appropriate, effective, and aligned with Finova's activities and operating environment.

As expectations of responsible business evolve, Finova's approach to corporate social responsibility will adapt accordingly, and this policy will be updated where necessary.

 End of Policy 

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