

TAX POLICY



Martin Currie
Asia Unconstrained Trust

Martin Currie Asia Unconstrained Trust plc (the "Company") has a zero-tolerance policy to tax evasion and its facilitation. The Company is fully committed to complying with legislation and appropriate guidelines designed to prevent tax evasion and its facilitation in the jurisdictions in which it and its service providers operate.

The Company is a subject to the UK's Criminal Finances Act 2017. The Company, as an investment trust, is a UK closed ended public limited company, and outsources its entire operational structure to third party providers. Each of the Company's third-party service provider have provided assurance of their compliance with the Criminal Finances Act 2017 and commitment to the prevention tax evasion and its facilitation.