



**Sequoia Economic Infrastructure Income Fund Limited**  
**("SEQI" or the "Company")**

**Statement on the Prevention of Tax Evasion**

Sequoia Economic Infrastructure Income Fund Limited has a zero-tolerance policy to tax evasion and the facilitation of tax evasion. We are fully committed to complying with all legislation and appropriate guidelines designed to prevent tax evasion and the facilitation of tax evasion in the jurisdictions in which we, our service providers and business partners operate.

The Company is subject to the Criminal Finances Act 2017 and has adopted a policy, endorsed by the Board, designed to prevent tax evasion and the facilitation of tax evasion.

Our policy establishes a culture across the Company and in relation to our service providers and other counterparties, in which tax evasion and the facilitation of tax evasion is unacceptable. The policy is based on a detailed risk assessment undertaken by the Board annually.

The Company's policy was last reviewed in March 2023.