

anti-corruption policy

Introduction

IMCA is dedicated to conducting its business with integrity and in compliance with all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act of 1977, as amended, 15 U.S.C. řř 78dd-1, et seq.; the UK Bribery Act 2010 c. 23, EU legislations on anti-corruption, and other local regulations. This policy sets the standards for all employees, officers, directors, agents, and third parties representing IMCA to ensure that they act ethically and lawfully in all business dealings.

Scope

This policy applies to all employees, contractors, consultants, agents, and third-party representatives of IMCA worldwide, covers all forms of bribery, corruption, and facilitation payments, and aims to ensure compliance with applicable laws, decrees, regulations, communiqués, and all other relevant rules by establishing and implementing effective anti-bribery and anti-corruption systems in all business dealings and relationships, and in every location where IMCA operates, including its controlled affiliates.

Prohibition of Bribery

For the purpose of this policy, a bribe is any incentive or reward offered, promised or given to improperly obtain a commercial, contractual, regulatory, or personal benefit. Bribery is deemed to occur where a bribe is offered or agreed, even if no payment is ultimately made or accepted. It also includes improper payments made by or through third parties on behalf of IMCA.



IMCA strictly prohibits the offer, payment, solicitation, or acceptance of bribes in any form, whether directly or indirectly through third parties. This includes providing or receiving anything of value with the intent to improperly influence any business outcome or secure an unfair advantage. No employee or third party acting on behalf of IMCA may:

- Give or pay a bribe, or authorize a bribe to be given, either directly or through intermediaries.
- Solicit or accept bribes from any party, whether private or governmental.

Bribes can take many forms, including cash, gifts, entertainment, or any other benefits that could be perceived as influencing a decision or action.

Gifts, Travel, and Entertainment

Gifts, hospitality, and entertainment must always be reasonable and appropriate. IMCA employees may offer such benefits only when they are modest, legal, and not intended to secure an improper business advantage. Likewise, employees should not accept inappropriate or disproportionate payment, gift or hospitality known or suspected to have been offered or provided with the expectation that a business advantage will be improperly provided by IMCA in return. The following guidelines must be observed:

- **Gifts:** Employees may only give or receive nominal gifts that are customary in the context of a business relationship, such as branded promotional items. Cash or cash equivalents, including vouchers and gift cards, are strictly prohibited.
- **Entertainment:** Entertainment, such as meals or event tickets, must be directly related to a legitimate business purpose and must not be excessive in value. Entertainment expenses must be approved by management and accurately recorded in the company records.
- **Travel:** Third-party travel expenses may only be covered if they are directly related to business activities, such as attending conferences or training sessions. Travel must be reasonable in cost and must not create an impression of influence over business decisions.



Dealing with Government Officials

Special care must be taken when dealing with government officials. IMCA employees are prohibited from offering gifts, payments, or hospitality to government officials in exchange for favorable treatment. All interactions with government officials must comply with applicable laws, and any expenses related to government officials must be approved by legal or compliance departments.

- **Facilitation Payments:** IMCA strictly prohibits facilitation payments, which are unofficial payments made to expedite or secure a public transaction or governmental action. Any requests for such payments must be reported to the legal or compliance department immediately.

Third-Party Relationships

IMCA prioritizes its suppliers, agents, and other business partners are reputable, have adequate anti-corruption policies and expect them to comply with the same high ethical standards outlined in this policy. Proper due diligence must be conducted on all third parties, particularly those acting on behalf of the company, to ensure compliance with anti-corruption policies of IMCA and applicable law. Contracts with third parties must include anti-corruption clauses, and business partners must be monitored for compliance.

Conflict of Interest

A conflict of interest arises where an employee's personal relationships, engagement in external activities, or interests in another entity influence, or may reasonably be perceived to influence, the employee's judgment or decision-making.

- Employees are expected to avoid situations that may give rise to a conflict of interest, as such situations may adversely affect both their own reputation and that of IMCA.
- Employees must promptly inform their managers of any circumstance that may affect, or be perceived to affect, the decisions or actions they take on behalf of IMCA.
- Where an actual or potential conflict of interest exists, employees are required to disclose all relevant information fully and transparently to their managers.



Books and Records

Accurate, transparent and timely record-keeping is essential to ensure compliance with this policy. All transactions must be fully documented, and no undisclosed or unrecorded accounts should be maintained. Employees must ensure that all expenses, including those related to gifts, travel, and entertainment, are properly recorded in the company's financial system. Records must be supported by necessary and factual documentation.

Reporting Violations

Employees who suspect or become aware of any violations of this policy must report their concerns to the compliance or legal department. IMCA ensures that employees who report violations in good faith will not face retaliation. Reporting channels may include anonymous reporting mechanisms if available.

Penalties and Enforcement

Violations of this policy will result in disciplinary action, which may include termination of employment. Furthermore, individuals involved in corrupt activities may face civil or criminal penalties, including fines or imprisonment. IMCA will cooperate fully with legal authorities in cases of corruption or bribery.

Training and Awareness

All employees and third-party representatives will receive regular training on anti-corruption laws and this policy. The training will help employees recognize potential risks, understand their responsibilities, and adhere to legal and ethical standards in all business transactions.



Monitoring and Review

IMCA is committed to regularly reviewing and updating this policy to ensure ongoing compliance with evolving laws and industry standards. The compliance department will monitor the implementation of the policy, conduct audits, and investigate any potential violations.

This Anti-Corruption Policy shall enter into force on 01/06/2025 and shall remain in effect until amended or replaced by IMCA. IMCA reserves the right to amend this Policy from time to time, and any such amendments shall be duly updated and communicated.

