

FRAUD, BRIBERY AND CORRUPTION POLICY STATEMENT

IM Group (“IMG (UK) Holdings Limited” and its subsidiary entities”) is committed to doing business in accordance with our company values, acting professionally, fairly and with integrity in all our business dealings. We take a zero-tolerance approach to fraud and those giving or receiving bribes and corrupt payments. People are encouraged to share their concerns as set out in our Whistleblowing Policy and Speak-Up form.

This statement summarises our policy concerning our commitments to complying with all applicable legislation relating to fraud, bribery, corruption, and financial crime, including the Bribery Act 2010, Criminal Finances Act 2017 and the Economic Crime and Corporate Transparency Act 2023.

We will:

- Not tolerate any bribery and corruption breaches within IM Group or subsidiary businesses. This includes directly or indirectly offering, promising, giving, accepting, or demanding a bribe or other undue advantage in order to obtain or retain business, or gain any other improper advantage.
- Not tolerate any fraudulent activity or misrepresentation or misuse of company assets. This includes the facilitation of tax evasion, money laundering or related offences.
- Undertake risk assessments to identify any potential areas where fraud, bribery or corruption could occur within our business processes and put in place appropriate controls to minimise any risk.
- Train our employees on how to identify fraud, bribery and the implementation and adherence to this policy. This policy forms part of the IM Group Induction Process for all employees.
- Ensure all gifts and hospitality received are recorded on our IM Group Gifts and Hospitality Register and receive approval from the appropriate authority levels prior to acceptance.
- Communicate our fraud, bribery and corruption policy to all supply chain or partners and inform them of the supply chain conduct requirements.
- We encourage a ‘Speak-Up’ environment and will therefore ensure that all concerns raised of potential fraud, bribery and corruption are investigated in line with our Whistleblowing Policy.

This policy applies to IM Group (“IMG (UK) Holdings Limited”) and its subsidiary businesses, employees, and supply chain. It meets with legislation, is publicly available and supported by guidance, training, and awareness.

Signed

A handwritten signature in black ink, appearing to read 'G. Hutton'.

Gary Hutton
Executive Director
September 2025