

1. Purpose

Imdex Limited and its subsidiaries (IMDEX) commit to:

- zero-tolerance for bribery and other forms of corruption;
- honest and ethical business practices; and
- compliance with the laws of the countries where we operate.¹

This Policy sets out IMDEX's requirements for business conduct and provides information on how to recognise and respond to bribery and corruption.

Compliance with this Policy:

- supports legitimate engagements;
- promotes economic development and good governance; and
- protects against significant legal, financial, safety and reputational risks.

2. Does this Policy apply to you?

This Policy applies globally to all:

- directors, officers, employees of IMDEX (**Personnel**); and
- third parties acting on behalf of IMDEX, whether directly or indirectly, including suppliers, distributors, agents, resellers, freight forwarders, warehouses, consultants and contractors of IMDEX (**Representatives**).

3. What to do

If this Policy applies to you:

1. Read, understand and comply with the Policy and any related documents;
2. Ensure that your direct reports: read, understand and comply with the Policy; and
3. Contact IMDEX Legal at legal@imdexlimited.com if you have any questions about this Policy or its application.

4. Endorsement

This Policy is administered by the IMDEX Chief Legal Officer and has been endorsed by:

IMDEX Board	December 2025
Audit, Risk & Compliance Committee	December 2025
Managing Director and Chief Executive Officer	December 2025

5. Policy

5.1 Zero Tolerance for Bribery and Other Forms of Corruption

Complying with this Policy means you must:

- a. undertake any training required by IMDEX;
- b. complete any ethics certifications requested by IMDEX;
- c. comply with the IMDEX reporting and approval processes for giving and receiving gratuities and expenses;²
- d. maintain accurate records of dealings; and

¹If this Policy imposes standards higher than the local laws, this Policy prevails.

² See the Donations and Similar Payments Policy and Employee Expense Claim Policy for further information.

e. be vigilant and immediately report any breaches of this Policy, or suspect activities, in accordance with the IMDEX Speak Up Policy.

And **must not**:

- f. provide, offer or promise, either directly or indirectly, a bribe;
- g. permit, encourage or facilitate any other person to provide a bribe;
- h. request, receive or agree to receive a bribe;
- i. make a facilitation payment in connection with a government action;
- j. use false or fraudulent documents, including by establishing off-the-book accounts, secret commissions, money laundering or falsifying accounts or transactions; or
- k. intentionally and improperly destroy documents or financial records.

Appropriate action will be taken in respect of any Personnel who breach this Policy, including additional training and, where appropriate, warnings, suspension or termination. Breaches by Representatives will be dealt with in accordance with the terms of the engagement or appointment.

5.2 What is Bribery and Corruption?

Corruption is the abuse of entrusted power.³ Bribery is a form of corruption.

A **bribe** can be money, or anything of value, which is provided to influence a person to illegally or unethically exercise their authority, in order to gain an advantage.

Examples of '**anything of value**' include:

- cash, cash equivalents (for example, gift cards, certificates of coupons), commissions, fees, loans or per diem expense payments;
- gifts, entertainment, sporting events, travel or accommodation;
- business promotional activities;
- offers of employment;
- contributions to charities or political parties;
- payments made as a reward for past actions or deeds; and
- investment opportunities, subcontracts, positions in joint ventures, favourable contracts or business opportunities.

What if someone else provides a bribe on your behalf? This Policy prohibits direct and indirect bribery. This means that you cannot use a third party to action bribes on IMDEX's behalf. It also does not matter if the third party is paid or not, or if they use their own money.

Does the effect of the bribe matter? A bribe that 'does not work' is still a bribe. The outcome of any corrupt activity is irrelevant. It does not matter if a bribe is offered but not paid, or if the payment does not get the intended result – the action would still breach this Policy. IMDEX also accepts that the consequence of resisting corruption may be that we do not obtain, retain or progress our business as quickly as we would want or even at all.

Are facilitation payments okay? A **facilitation payment** is a payment of a small amount to a person to secure or expedite a routine governmental action to which a company is otherwise lawfully entitled. Examples of such action include: obtaining permits or licences, processing governmental papers such as visas and providing mail pick-up and delivery. Facilitation payments are illegal in many regions. Even if such payments are permitted under the local laws, IMDEX does not support them.

Money paid legitimately to a government or government agency is not bribery. Official receipts from the government should always be obtained for these types of payments.

What if my safety depends on it? Your personal safety is always paramount. If you face demands linked to imminent explicit or implicit threats to personal safety (for example, demands at police, military or paramilitary roadblocks or instances where your passport has been removed and its return is contingent on payment), you are permitted to make a payment which would otherwise be prohibited under this Policy. You must notify your manager or Regional General Manager as soon as reasonably practicable and provide details of:

- the amount paid;
- the recipient; and
- the circumstances in which the payment was made.

5.3 Gratuities

Gratuities include:

- gifts;

³ As defined by Transparency International.

- travel and accommodation benefits;
- entertainment and hospitality; and
- charitable donations and sponsorships.

IMDEX does not prohibit reasonable and proportionate Gratuities; however, a Gratuity involving an intention to influence, induce or reward improper performance, will be considered a bribe.

See the Gratuities Procedure for guidance on what constitutes reasonable and proportionate Gratuities, when prior approvals are required and what records must be maintained.

5.4 Interactions with Representatives

IMDEX can be liable for the acts or omissions of Representatives and, as such, it is important that you comply with the:

- Third Party Due Diligence Procedure, if applicable; and
- Contract Review and Approval Policy to ensure proper terms of engagement are maintained.

5.5 Training and Certifications

Induction training on this Policy will be provided to all new Personnel and all Personnel will receive training on this Policy on at least an annual basis. Training is mandatory and will be tailored to the situations most relevant to particular personnel.

Where a line manager, the Managing Director and CEO or IMDEX Chief Legal Officer determines that further training of particular Personnel or all Personnel is required, such training will be arranged and will be mandatory.

Personnel may also be required from time to time to complete Ethics Certifications, via an online questionnaire, to confirm all relevant risks are being reported and addressed.

5.6 Reporting Breaches

Under the Code of Conduct, we all have a responsibility to help detect, prevent and report instances of suspicious activity or wrong doing in connection with IMDEX's business.

Any suspected breaches of this Policy and any other suspicious or corrupt interactions between public officials and Personnel or Representatives must be reported, at the earliest possible stage, in accordance with the IMDEX [Speak Up Policy](#).

The IMDEX Board will be informed of any material breaches of this Policy.

5.7 Applicable Laws

IMDEX, its Personnel and Representatives must comply in full with the laws and regulations of those countries in which we operate, including:

- in Australia, the Criminal Code Act 1995;
- in the UK, the Bribery Act 2010; and
- in the US, the Foreign Corrupt Practices Act 1977.

There are serious criminal and civil penalties for breaching the bribery and corruption offences. In addition to these penalties, giving bribes or improper payments or benefits to public officials can do major damage to a company's reputation and social licence to operate.

5.8 Monitor and Review

The IMDEX Chief Legal Officer and the Executive Committee will monitor compliance with this Policy on an ongoing basis. The IMDEX Chief Legal Officer will formally review this Policy annually to:

- ensure the Policy and procedures set out in the Policy remain effective and appropriate for IMDEX's business operations;
- check if reports of breaches were appropriately recorded, investigated and responded to; and
- determine if any changes are required to this Policy or related procedures.

5.9 Related Documents

- [Code of Conduct](#)
- [Speak Up Policy](#)
- [Gratuities Procedure](#)
- [Third Party Due Diligence Procedure](#)
- [Contracts Review and Approval Policy](#)
- [Expense Claim Policy](#)
- [Donations and Similar Payments Policy](#)