



## **Anti-Bribery and Corruption Policy**

### **1. Policy and Purpose**

Imagion Biosystems Limited (“Imagion” or “the Company”) conducts all its business affairs legally, ethically and with strict observance of the highest standards of integrity and propriety and takes seriously its obligations to comply with all federal, state and local government laws and regulations.

Bribery and corruption are unacceptable in any form and Imagion requires all employees to ensure that any business dealings in which they are involved in remain free from real or perceived bribery or corruption.

This policy sets out the standards expected of all employees in observing and upholding the prohibition of bribery and improper conduct and provides guidance on how to recognise and deal with instances of bribery and corruption.

Imagion employees must:

- Not give, offer, accept or request bribes, facilitation payments, secret commissions or other prohibited payments, or cause any of them to be given, offered, accepted or requested;
- Not approve any offers, or make, accept or request irregular payment or other thing of value to win business or influence a business decision in favour of Imagion;
- Not offer or receive any gifts, entertainment or hospitality above A\$300 to or from public officials without approval from the CEO or CFO/Company Secretary;
- Comply with any reporting and approval processes for gifts and hospitality;
- Maintain appropriate records of dealing with third parties in accordance with relevant policies;
- Report any breaches of suspicious or actual behaviour related to this policy.

### **2. Scope**

This policy applies to all Imagion employees, directors, board members, temporary workers and independent contractors (collectively referred to in this policy as 'Employee/s'). In relation to independent contractors the scope of this policy relates to their conduct of Imagion business.

### **3. Bribery and Corruption**

Bribery is the offer, promise, giving, requesting, authorising or receiving of anything of value (whether financial or other advantage) directly or indirectly to another person (including public

officials, suppliers, customers, third parties etc.) with the intention of influencing, rewarding or inclining that person to act contrary to accepted rules of honesty or integrity. Merely offering a bribe will be sufficient for an offence to be deemed as having been committed.

Bribery can take many forms and the benefit being offered, given or accepted may be monetary or non-monetary. That is, it may include non-cash gifts, reciprocal favors, political or charitable donations, loans or lavish corporate hospitality. It can also be direct or indirect, such as through intermediaries or agents.

Corruption is an act or omission for an improper or unlawful purpose, which involves the abuse of a position of power or trust. It includes dishonest activity in which an Employee acts contrary to the interests of the company and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or entity.

Examples of corrupt conduct include but are not limited to:

- Payment of secret commissions (bribes or gratuities) in money, or some other value, to other businesses, individuals or public officials;
- Receipt of bribes or gratuities from other businesses, individuals or public officials;
- Release of confidential information, for other than a proper business purpose, sometimes in exchange for either a financial or non-financial advantage;
- Money Laundering; and
- A conflict of interest involving a staff member acting in his or her own self-interest rather than the interests of Imagion.

#### **4. Facilitation Payments and Secret Commissions ('Kickbacks')**

Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official.

Secret commissions typically arise where a person or entity offers or gives a commission to an agent or representative of another person that is not disclosed by that agent or representative to their principal.

Imagion does not make, and will not accept, facilitation payments or secret commissions of any kind.

If you or another Employee is asked to make a payment of this nature on the Company's behalf or are offered any kind of kickback, immediately refuse and report the matter to Imagion's Company Secretary or other member of the Executive leadership.

## **5. Gifts and Hospitality**

The receipt and giving of gifts, benefits or entertainment is permitted, however should not be so lavish or excessive as to operate (or imply to operate) as a bribe, an inducement to do business or imply an attempt to influence a business decision.

The following gifts must not be given or accepted:

- any gift which implies or demonstrates a conflict or appearance of conflict between the self-interest of any Employee and their responsibility to the Company and its clients;
- any amount of cash; or
- gifts, benefits or entertainment offered during a decision-making process such as a major procurement or tender.

If an Employee is offered a gift falling within any of the prohibited categories above, or a permitted gift over A\$300 in value, that Employee must report the offer to the Company Secretary as soon as practicable after it is made. The Company Secretary will maintain a Register of Gifts.

Gifts of a nominal value (i.e. below A\$300) and not falling within one of the prohibited categories may be retained by the Employee. Gifts over A\$300 given to employees by suppliers, service providers and other business associates may be required to be returned or surrendered to the Company. The Company will use surrendered items for charitable fund-raising activities and where possible, donate any perishable short shelf-life items to a local charity.

## **6. Political and Charitable Donations**

All dealings with politicians and government officials must be done with caution and must always be dealt with at arm's length to avoid any perception of attempting to gain advantage. Employees are expressly prohibited from making, promising, offering or authorising a payment of anything of value, either directly or indirectly to a government official.

If dealing with suppliers in other countries, care must be taken to ensure that local charities are not used as a screen for illegal bribes and that the charity or cause is legitimate.

If political and charitable donations are made, they must be authorised at a corporate level, usually by the CEO and the Board.

## **7. Dealings with Third Parties**

Third parties (including agents, distributors, suppliers, purchasers or contractors) may pose a risk to Imagion breaching anti-bribery and corruption laws and rules particularly where they are

involved in negotiating any business arrangements or transactions (including supply, tenders, contracts etc.) on behalf of Imagion.

Any Employee engaging a third party must implement controls to ensure that the actions of that third party will not adversely affect Imagion.

In the event you are unsure as to what controls may need to be put in place to mitigate potential risks, contact the Company Secretary for advice.

### **8. Record Keeping**

All accounts, invoices or other documents and records relating to dealings with third parties including politicians, political parties, charities suppliers, contractors, customers and other third parties, must be prepared and maintained with strict accuracy and completeness.

All expenditure including gifts, entertainment, hospitality and donations must be included in expense reports and registered and approved in accordance with relevant expense and other company policies and procedures.

### **9. How to Raise a Concern**

Under the Code of Conduct, all Imagion employees have a responsibility to help detect, prevent and report instances of unlawful and unethical behaviour as well as any other suspicious activity or wrong doing in connection with Imagion's business. Imagion is committed to ensuring that all employees have a safe, reliable and confidential way of reporting any suspicious activity. You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage with the Company Secretary. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries or concerns, these should be raised with the Company Secretary.

If you are not comfortable, for any reason, with speaking directly with the Company Secretary, Imagion has a Whistleblower Policy which details other ways to raise concerns and affords certain protections against reprisal, harassment or demotion for making the report.

The Whistleblower Policy provides a mechanism whereby employees and others can report their concerns freely and without fear of reprisal and intimidation, including to external parties such as Imagion's external auditors.

### **10. Review of this Policy**

The Board will review this Policy at least every two years to ensure it reflects current regulatory, community and investor requirements.

This Policy was approved by the Board on 20 May 2021.