

# Anti-Corruption and Anti Bribery Policy



## Introduction

This policy sets out Impero's firm stance against corruption and bribery.

## Purpose

Its purpose is to prevent Impero from engaging in any form of corrupt activity and to maintain a zero-tolerance approach towards such conduct.

## Scope

The policy applies to all employees, functions, and units within the Impero organization, including subsidiaries.

## Principles

Impero is committed to conducting its business in accordance with the highest ethical standards, including compliance with applicable laws. The company strictly prohibits bribery and corruption in all forms, and every employee is responsible for ensuring that Impero does not engage in such behaviour.

Under no circumstances will Impero offer, give, solicit, or accept bribes or other inducements, regardless of their size or the identity of the parties involved. Such conduct is strictly prohibited in order to obtain or retain business for Impero or to obtain personal advantages for any individual associated with the company.

An employee's receipt of gifts or services could create a conflict of interest. Therefore, immediate disclosure of gifts or services received from customers, suppliers, competitors, or business partners is mandatory. However, normal, and reasonable hospitality and ceremonial or seasonal gifts are permissible, provided they are of modest value, and do not place any expectations on either the giver or recipient to provide preferential treatment.

Any suspicion of bribery or attempted bribery must be immediately reported to the Executive Management. Violations of the Anti Bribery and Anti-corruption Policy will result in disciplinary action, up to and including dismissal.

## Monitoring and control

This Policy has been adopted by Impero's Board of directors on 20 April 2023 and adherence to the principles will be monitored at regular intervals. The Executive Management will continue to review and update the Anti-corruption and Anti Bribery policy to ensure that it remains relevant and effective and that we meet our obligations to our customers, partners, employees, and stakeholders while promoting transparency and accountability in all our activities.