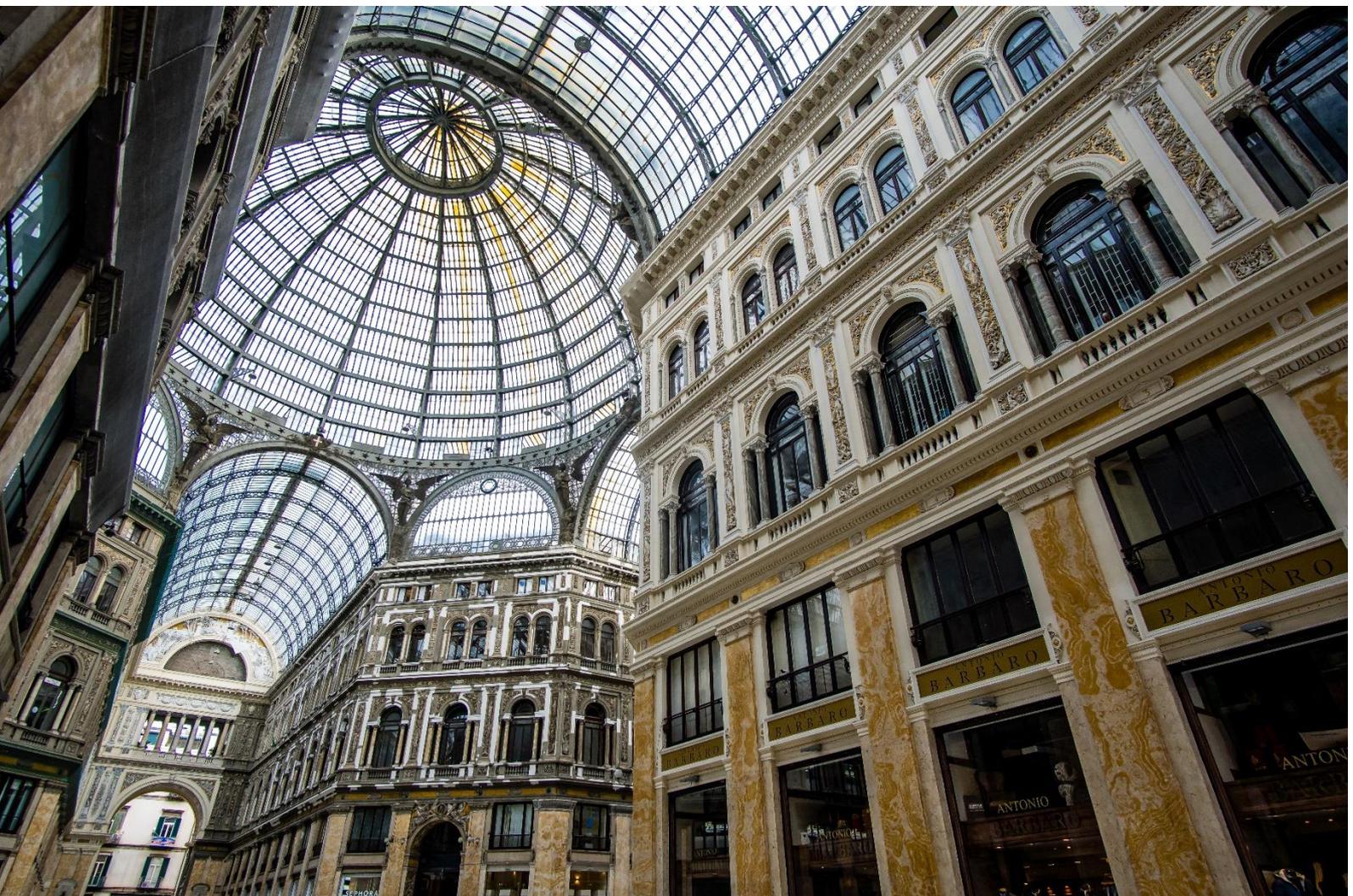


**iAMCAPITAL**

# **IAM CAPITAL CORPORATE GOVERNANCE POLICY**

**2026**



## **IAM Capital Group Limited – Corporate Governance**

### **The Board**

The Board of iAM Capital Group Ltd (the “Company”) consists of professionals with over 150 years of combined experience in the financial and alternative investments sector, including investment banking, real estate, renewable energy and funds of hedge funds.

The Board has two executive and four non-executive members, and it is responsible for the proper management of the Company’s group (the “Group”) and for its system of corporate governance.

The Board's responsibilities include the following:

- Overall strategy of the Group
- Investment, disinvestment and acquisition policy undertaken by the Group
- Approval of the annual budget and significant items of expenditure
- Consideration of significant financing matters pertaining to the Group
- Compliance with applicable laws and regulation

### **Remuneration Report**

The aim of the remuneration policy is to provide, in the context of the Group’s business strategy, remuneration which will attract and retain high caliber executives and staff. In order to achieve this, total rewards are set at levels that are competitive within the relevant market. Potential rewards are earned through the achievement of objectives based on measures consistent with shareholders’ interests.

### **HR and Personnel Aspects**

iAM Capital Group Ltd and its subsidiaries operate a policy of equal opportunities in recruitment, promotion, and training for all their employees. The Group believes that all individuals should be treated fairly, with respect and that they are appropriately valued for their contribution to the organization.

### **Internal Financial Control**

The Board recognizes its responsibility for the Company’s system of internal control. In accepting that no system of internal control can provide absolute assurance against material loss or misstatement, the current system of control is designed to manage risks which are inherent in the Group’s business. The Board confirms that there is an ongoing process for identifying, evaluating and managing the significant risks faced by the Group.

The Board reviews the operation and effectiveness of the Group’s system of internal financial control for each financial year.

### **Financial Reporting Standard 102 (“FRS 102”)**

Following the re-registration of the Company to iAM Capital Group Ltd from iAM Capital Group Plc in 2022, the Company has been preparing its audited financial statements under FRS 102, previously IFRS.

**Risk Management**

The respective boards of Directors of the Company and iAM Invest Ltd are responsible for the ongoing reviews of the risk management policies. Our policies ensure adherence to the investment mandate and risk profile of each individual fund we manage. In addition, we strive to ensure compliance with legal requirements and industry standards in the jurisdictions and sectors in which we operate.

**Directors and Officers Insurance**

The Group holds an annual Professional Indemnity and Directors and Officers insurance policy to protect the Group and its principals/employees, for claims made against it arising out of wrongful acts as defined in the policy. The policy is periodically reviewed and updated in accordance with new lines of business, legal requirements, and prevailing industry standards. All Directors and Officers within the Group are covered by this policy.

**Environmental, Social, and Governance**

The Group considers ESG factors in its decision-making and with regards to all asset management activities. For further details please see the firm's ESG policy.