

Year	2025
Institution code	Institut IGH d.d.

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
1. Leadership/Collaboration	Do the company's articles of association and/or other internal acts clearly define the responsibilities of the supervisory board and the management board, in accordance with applicable laws and arrangements under which the management board and the supervisory board cooperate?	YES		https://www.igh.hr/wp-content/uploads/2025/09/Statut_kolovoz_2025.pdf
1. Leadership/Collaboration	Are the company's statutes (and/or other internal documents) available free of charge on the company's website?	YES		
1. Leadership/Collaboration	The Supervisory Board adopted a decision listing the categories of decisions and legal transactions that require the prior approval of the Supervisory Board and for which decisions the management board must consult the Supervisory Board before making them?	YES		
1. Leadership/Collaboration	Is the summary of the decision available free of charge on the company's website?	PARTIALLY	The Rules of Procedure of the Management Board are available on the company's internal website.	
1. Leadership/Collaboration	Do the company's statutes and/or internal acts provide for the prior consent of the supervisory board for making important decisions that affect the company's strategy, expenses, risk exposure and reputation?	YES		
1. Leadership/Collaboration	Do the company's statutes and/or internal acts stipulate that the supervisory board and its committees have timely access to documents, premises, as well as to senior management and employees when necessary to perform their duties?	YES		
1. Leadership/Collaboration	Did the management report to the supervisory board at regular intervals on the company's operating results, financial situation, significant financial and other risks, the company's resilience and the results of interactions with shareholders and other stakeholders?	YES		
1. Leadership/Collaboration	Did the management and the supervisory board agree on the content, form and frequency of these reports?	YES		

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1. Leadership/Collaboration	Do the articles of association and/or internal acts stipulate that the chairman of the management board must notify the supervisory board if an event occurs or is likely to occur that could potentially affect the company's results, financial position or reputation?	NO	The Company acts in this manner pursuant to the statutory obligation set out in Article 250 of the Companies Act; therefore, it is not necessary to prescribe the same in the Articles of Association and internal acts. It is not expressly regulated by the Company's internal acts, but the Chair of the Management Board regularly reports to the Supervisory Board on all relevant events and financial results, and the Articles of Association provide that all members of the Management Board participate in Supervisory Board meetings.	https://www.igh.hr/wp-content/uploads/2024/10/IGH%20Kodeks%20Ponasania%202024.pdf
1. Leadership/Rules of Conduct	Has the Supervisory Board approved a code of conduct (or other internal act) that establishes rules of conduct that must be followed by members of the management and supervisory boards, employees and others acting on behalf of the company?	PARTIALLY	The Supervisory Board approved the Rules of Procedure of the Management Board, but they do not provide for measures in the event of a breach. Sanctions for breaches of employment-related obligations are prescribed by the Work Regulations adopted by the Management Board in accordance with its powers.	
1. Leadership/Rules of Conduct	Does the Code of Conduct (or other internal act) contain provisions that ensure an inclusive working environment, equal opportunities for different genders and the prohibition of any form of discrimination, as well as rules of conduct and measures that will be taken in case of their violation?	NO	The Company will consider amending the internal act in the coming period.	
1. Leadership/Rules of Conduct	Is the Code of Conduct (or other internal act) available free of charge on the company's website?	YES		

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1. Leadership/Rules of Conduct	Does the Supervisory Board oversee the implementation and monitor the effectiveness of the code of conduct (or other internal act)?	NO	The Company will consider supervision and monitoring by the Supervisory Board in the coming period.	
1. Leadership/Rules of Conduct	Does the Code of Conduct (and/or other internal act) take into account the recommendations for responsible business conduct as prescribed in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable OECD Implementation Guidelines for Due Diligence on Responsible Business Conduct?	NO	The Company will consider amending the internal act in the coming period.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Are members of the management and supervisory boards prohibited from participating in decision-making in relation to which they have a conflict of interest?	NO	The relevant provisions of the Companies Act apply; therefore, it is not necessary to regulate this separately in internal acts.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Has the company adopted a policy for managing conflicts of interest?	NO	The relevant provisions of the Companies Act apply; therefore, it is not necessary to regulate this separately in internal acts.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Has the Supervisory Board given prior approval to the policy for managing conflicts of interest?	NO	The relevant provisions of the Companies Act apply; therefore, it is not necessary to regulate this separately in internal acts.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Is the conflict of interest management policy available free of charge on the company's website?	NO	The relevant provisions of the Companies Act apply; therefore, it is not necessary to regulate this separately in internal acts.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Do members of the supervisory board have an obligation to inform the entire supervisory board that they have an existing or potential conflict of interest?	YES		
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Do management board members have an obligation to inform the chairman of the supervisory board and other management board members about an existing or potential conflict of interest?	YES		

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2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	The Supervisory Board is obliged to keep records of all notifications relating to an existing or potential conflict of interest, including a description of the action taken and the outcome of the action taken in relation to each existing or potential conflict of interest?	NO	The Company will consider introducing this obligation in the coming period.	
2. Duties of Management Board and Supervisory Board Members/Conflict of Interest	Do members of the management and supervisory board have an obligation to notify the chairman of the supervisory board if they believe that another member of the management or supervisory board has an existing or potential conflict of interest that they have not declared, or to notify the deputy chairman of the supervisory board if it is the chairman of the supervisory board?	YES		
2. Duties of Management Board and Supervisory Board Members/Prohibition of Competition	Do members of the Supervisory Board and Management Board refrain from carrying out activities that compete with the Company's business, either on their own account or on behalf of another person?	YES		
2. Duties of Management Board and Supervisory Board Members/Prohibition of Competition	Are members of the Supervisory Board and Management Board not members of the management board or supervisory board of companies that carry out activities competing with the Company's business?	YES		
2. Duties of Management Board and Supervisory Board Members/Prohibition of Competition	Do members of the Supervisory Board and Management Board refrain from holding significant interests in companies that compete with the Company's business?	YES		
2. Duties of Management Board and Supervisory Board Members/Prohibition of Competition	Have members of the Management Board and Supervisory Board who hold interests in companies that compete with the Company informed the Company Secretary of such interests?	NO	Members of the Management Board and Supervisory Board do not hold interests in such companies.	
2. Duties of Management Board and Supervisory Board Members/Prohibition of Competition	Are details of interests held by members of the Supervisory Board and Management Board in companies that compete with the Company's business available free of charge on the Company's website?	NO	Members of the Management Board and Supervisory Board do not hold interests in such companies.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	No transaction between the members of the management board or the supervisory board and the company (or persons related to any party) can be concluded without the prior consent of the supervisory board?	YES		

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2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	The fair value of each material transaction, as defined by law, must be confirmed by an independent expert prior to each such transaction?	PARTIALLY	The above transactions are confirmed, assessed and valued by the Company's departments, the Audit Committee and the external auditor, within the scope of their respective powers.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	An independent expert's report on the fair value of each material transaction must be available free of charge on the company's website?	PARTIALLY	The above transactions are confirmed, assessed and valued by the Company's departments, the Audit Committee and the external auditor, within the scope of their respective powers, and the results of those evaluations are presented and made publicly available through the prescribed financial and business reports.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	If the supervisory board has appointed a special committee in accordance with the law or authorized an audit committee to decide on prior approval for entering into transactions with related parties, do the members of such a committee meet the independence requirements prescribed for members of the supervisory board?	NO	The Supervisory Board has not appointed a special committee or authorised the Audit Committee.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	If the supervisory board has appointed a special committee in accordance with the law or authorized an audit committee to decide on prior approval for entering into transactions with related parties, are the members of such committee independent of the persons and transactions that are the subject of prior approval?	NO	The Supervisory Board has not appointed a special committee or authorised the Audit Committee.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Has the company adopted procedures for approving and publishing transactions between members of the management or supervisory board and the company (or persons related to any party)?	NO	The Company will consider the need to adopt procedures in the coming period, taking into account its financial situation and market position.	

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2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Does the audit committee evaluate the effectiveness of these procedures annually?	NO	The Company will consider the need to assess effectiveness once the procedures have been adopted in the coming period, taking into account its financial situation and market position.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Does the company promptly publish on its website information on transactions with related parties that require prior approval from the supervisory board, for transactions of the company and for transactions of subsidiaries with related parties of the parent company?	NO	The Company will consider the need to publish the information in the coming period, taking into account its financial situation and market position.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Does the related party transaction notification contain at least information about the nature of the relationship with the related party, the names of the related parties, the date and value of the transaction?	NO	The Company will consider the need to publish the information in the coming period, taking into account its financial situation and market position.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Is such transaction information available to the public for at least five years on the company's website?	NO	The Company will consider the need to make the information available in the coming period, taking into account its financial situation and market position.	
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	The management once a year prepares a report on transactions with related persons in the content as prescribed by the Companies Act?	YES		https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	The auditor audited the report on transactions with related parties and submitted his signed report to the management of the company?	YES		https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
2. Duties of Management Board and Supervisory Board Members/Related Party Transactions	Did the supervisory board examine the report on transactions with related parties and take a position on the results of the audit and report it to the General Meeting in its report that it submits to the General Meeting?	YES		
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	The supervisory board is responsible for appointing and recalling management board members and making recommendations for candidates for supervisory board members to the General Meeting?	YES		

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3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Has the supervisory board adopted formal and transparent procedures for appointment to the management and supervisory board and for selecting senior management?	NO	The Company will consider adopting written procedures in the coming period; until then, the provisions of mandatory law apply.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	The Supervisory Board has adopted a succession plan?	NO	The Company will consider adopting written procedures in the coming period; until then, the provisions of mandatory law apply.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Do the procedures for appointment to the management and supervisory boards and for the selection of senior management contain objective criteria for appointment or selection, giving priority under the same conditions to a person of the underrepresented gender?	NO	The Supervisory Board has not adopted procedures for appointments to the Management Board and for the selection of senior management.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Has a prior assessment of the impact of procedures for appointment to the management and supervisory boards and for the selection of senior management, as well as the succession plan, on gender equality been carried out?	NO	The Supervisory Board has not adopted procedures for appointments to the Management Board and for the selection of senior management.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Has a preliminary assessment of the impact of the procedures for appointment to the management and supervisory boards and for the selection of senior management, as well as the succession plan, on gender equality been published free of charge on the company's website?	NO	The Supervisory Board has not adopted procedures for appointments to the Management Board and for the selection of senior management.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Is the representation of at least 40% of members of the underrepresented gender ensured in the supervisory board or in the supervisory board and management board together?	NO	The Company will consider adopting written procedures in the coming period; until then, the provisions of mandatory law apply.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	If the representation of at least 40% of members of the underrepresented gender has not been achieved, has the company taken measures to achieve the prescribed representation and adopted a plan and deadline for achieving it, which cannot be longer than two years from the occurrence of unbalanced gender representation?	NO	The Company will consider adopting written procedures in the coming period; until then, the provisions of mandatory law apply.	

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3. Appointment of Management Board and Supervisory Board Members/Role of the Supervisory Board	Does the company publish in its annual report all measures taken by the company, the plan and deadline for achieving the prescribed representation of the underrepresented gender, along with an explanation of why the percentage was not achieved?	NO	The Company will consider adopting written procedures in the coming period; until then, the provisions of mandatory law apply.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	The Nomination Committee oversees the supervisory board and management appointment process to ensure that it is fair, transparent and non-discriminatory, that it promotes diversity, inclusion and equal opportunities, and that it achieves a balanced representation of both genders?	NO	The Supervisory Board considers that, given the size and organisation of the Company, there is still no need to establish a separate Nomination Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	Has the nomination committee developed role descriptions and candidates for each vacant position in line with the profile of the management or supervisory board and identified and recommended suitable candidates to the supervisory board?	NO	The Supervisory Board considers that, given the size and organisation of the Company, there is still no need to establish a separate Nomination Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	When searching for independent candidates for the supervisory board, did the nomination committee determine that the candidates were independent and based on what criteria (as defined in Appendix A)?	NO	The Supervisory Board has not appointed a Nomination Committee.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	Has the nomination committee prepared a succession plan for the reappointment or replacement of members of the supervisory board and management board, in consultation with the chairman of the supervisory board or management board?	NO	The Supervisory Board has not appointed a Nomination Committee.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	Has the Nomination Committee monitored progress in achieving the targeted percentage of female members of the Management Board and Supervisory Board and of senior management?	NO	The Supervisory Board has not appointed a Nomination Committee.	
3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	The Nominating Committee oversaw management policies in the selection and appointment of senior management?	NO	The Supervisory Board has not appointed a Nomination Committee.	

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3. Appointment of Management Board and Supervisory Board Members/Role of the Nomination Committee	Has the Nomination Committee monitored the implementation of internal evaluations and surveys of employees' perceptions of gender equality and equal opportunities in the Company?	NO	The Supervisory Board has not appointed a Nomination Committee.	
3. Appointment of Management Board and Supervisory Board Members/Selection of Supervisory Board Members at the General Meeting	When proposing a candidate for the supervisory board to the general meeting, does the company make all information from Article 19 of the Code available free of charge on the company's website among the materials for the general meeting?	NO	At the next election, the materials for the General Meeting will contain all available information referred to in Article 19 of the Code.	
3. Appointment of Management Board and Supervisory Board Members/Selection of Supervisory Board Members at the General Meeting	The proposal for the election of members of the supervisory board must contain information for each proposed member on whether they are independent within the meaning of Article 255, paragraph 6 of the Companies Act, i.e. why does the supervisory board consider the candidate to be independent and based on what criteria from the Companies Act/Code?	NO	Since a member of the Supervisory Board is proposed by the General Meeting, the Company cannot influence the content of the proposal.	
3. Appointment of Management Board and Supervisory Board Members/Selection of Supervisory Board Members at the General Meeting	In the event that a current member of the supervisory board is proposed, do the materials for the general meeting also contain all the information from Article 20 of the Code?	NO	Since a member of the Supervisory Board is proposed by the General Meeting, the Company cannot influence the content of the proposal.	
3. Appointment of Management Board and Supervisory Board Members/Selection of Supervisory Board Members at the General Meeting	Information from Articles 19 and 20 of the Code is available free of charge on the company's website and in the case when a representative of workers or another member of the supervisory board who is not elected by the shareholders at the General Meeting is appointed?	NO	The employee representative is appointed by the Works Council, so the Company is not provided with the candidates' CVs in advance.	
4. Supervisory Board and Its Committees/Responsibilities of the Supervisory Board	The tasks of the supervisory board include: appointing and dismissing members of the management board and planning for succession; contributing to the development and approval of the company's strategy, business plan and budget; and monitoring the management board's performance in achieving its goals and the way it performs its duties, as well as the way it cooperates with shareholders and other stakeholders?	YES		
4. Supervisory Board and Its Committees/Responsibilities of the Supervisory Board	The tasks of the supervisory board include ensuring at least 40% representation of the underrepresented gender on the supervisory board or the supervisory board and management board together?	YES		

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4. Supervisory Board and Its Committees/Composition of the Supervisory Board	The supervisory board created a supervisory board profile that determines the minimum number of members and the combination of age, gender, skills, knowledge and education, as well as professional and practical experience required in the supervisory board?	NO	The members of the Supervisory Board were elected by the General Meeting in accordance with the shareholders' proposals.	
4. Supervisory Board and Its Committees/Composition of the Supervisory Board	The supervisory board includes members of different genders, ages, profiles and experiences to ensure a diversity of perspectives when making decisions and a balanced representation of both sexes?	NO	The Supervisory Board consists exclusively of male members.	
4. Supervisory Board and Its Committees/Composition of the Supervisory Board	Are the majority of the members of the supervisory board independent in accordance with the definition in Appendix A of the Code?	NO	The members of the Supervisory Board were elected by the General Meeting in accordance with the shareholders' proposals.	
4. Supervisory Board and Its Committees/Composition of the Supervisory Board	Are the president or deputy president of the supervisory board independent?	NO	The members of the Supervisory Board were elected by the General Meeting in accordance with the shareholders' proposals.	
4. Supervisory Board and Its Committees/Composition of the Supervisory Board	If the majority of the members of the supervisory board are not independent, has the supervisory board adopted measures, a plan and a deadline for achieving independence that cannot be longer than two years from the date when the majority of the members of the supervisory board are not independent?	NO	The members of the Supervisory Board were elected by the General Meeting in accordance with the shareholders' proposals.	
4. Supervisory Board and Its Committees/Composition of the Supervisory Board	Does the company publish in its annual report all measures taken by the company to achieve the independence of the supervisory board, the plan and deadline for achieving independence, along with an explanation of why independence has not been achieved?	NO	The Supervisory Board has not adopted measures for achieving independence or deadlines for their implementation.	
4. Supervisory Board and Its Committees/Chair	The Chairman of the Supervisory Board has the tasks specified in Article 26 of the Code?	YES		

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4. Supervisory Board and Its Committees/Supervisory Board Committees	The Supervisory Board established a nomination committee?	NO	The Supervisory Board considers that, given the size and organisation of the Company, there is still no need to establish a separate Nomination Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
4. Supervisory Board and Its Committees/Supervisory Board Committees	The Supervisory Board established a remuneration committee?	NO	The Supervisory Board considers that, given the size and organisation of the Company, there is still no need to establish a separate Nomination Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
4. Supervisory Board and Its Committees/Supervisory Board Committees	The Supervisory Board established an audit committee?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Has the Supervisory Board determined the mandate and activities of each of its committees?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Each committee of the supervisory board consists of members who have the necessary skills, knowledge and education, professional and practical experience to effectively carry out the functions of that committee?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Each committee of the supervisory board has at least three members?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Are the majority of the members of each supervisory board committee independent as defined in Appendix A of the Code?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Are management board members prohibited from being members of the supervisory board?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Committees	Is the independence of the supervisory board ensured through independent supervisory board members?	NO	There are no independent members of the Supervisory Board, in view of the Company's ownership structure.	

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4. Supervisory Board and Its Committees/Supervisory Board Committees	Is the job description of each committee of the supervisory board available free of charge on the company's website?	PARTIALLY	The Company's internal act defining the responsibilities of the Audit Committee is available on the Company's internal website.	https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
4. Supervisory Board and Its Committees/Supervisory Board Committees	Does the company include in its annual report a report on the work of each committee of the supervisory board, including information on the number of meetings held, board members and the independence of each board member?	PARTIALLY	The annual report does not include information on the independence of each member of the Audit Committee.	
4. Supervisory Board and Its Committees/Time Commitment	The expected minimum time commitment of each member of the supervisory board is determined at the time of his/her appointment?	NO	This obligation did not exist at the time the Supervisory Board members were appointed.	
4. Supervisory Board and Its Committees/Time Commitment	Is the company's annual report published with a record of the attendance of each member of the supervisory board at the meetings of the supervisory board and its committees?	YES		
4. Supervisory Board and Its Committees/Time Commitment	Do the company's statutes and/or internal acts provide for the obligation of supervisory board members to inform the company secretary about their membership in the supervisory board or management of other companies?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Supervisory board meetings are held at least once every three months?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Has the Supervisory Board adopted a work plan that includes the timing and agenda of future meetings?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Do the committees of the supervisory board meet as often as necessary to effectively perform their duties and regularly report to the supervisory board on their activities?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Supervisory board meetings may be held without the presence of management board members when the supervisory board deems it appropriate?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Do Management Board members refrain from attending meetings at which the Supervisory Board discusses the performance and remuneration of the Management Board and its members?	YES		
4. Supervisory Board and Its Committees/Frequency and Conduct of Meetings	Persons who are not members of the supervisory board may participate in board meetings only at the invitation of the board?	YES		

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4. Supervisory Board and Its Committees/Support	Has the company appointed a person to perform the duties of company secretary?	YES		
4. Supervisory Board and Its Committees/Support	According to the statute (or other internal acts), the company secretary is responsible for ensuring that the supervisory board acts in accordance with the supervisory board procedures, for advising the supervisory board on governance issues, for supporting the chairman of the supervisory board, and for assisting the supervisory board and its committees?	YES		
4. Supervisory Board and Its Committees/Quality and Timeliness of Information	Are all materials required for a meeting of the supervisory board or supervisory board committee delivered to their members no later than one week before the meeting?	PARTIALLY	The Rules of Procedure of the Supervisory Board provide that materials must be delivered at least five days before the scheduled meeting.	
4. Supervisory Board and Its Committees/Quality and Timeliness of Information	Are the minutes of the supervisory board meeting available to all members of the supervisory board?	YES		
4. Supervisory Board and Its Committees/Quality and Timeliness of Information	Do the minutes of the supervisory board meetings contain information on the voting results, including details on the voting of individual members?	YES		
4. Supervisory Board and Its Committees/Quality and Timeliness of Information	Does the supervisory board have the right to receive information/advice from persons outside the company at the expense of the company if it deems it necessary for the successful performance of its duties, and the procedure for this is specified in the internal acts of the board with the prior consent of the supervisory board?	PARTIALLY	The procedure has not been defined.	
4. Supervisory Board and Its Committees/Training and Development	Have all supervisory board members received induction training for their role upon appointment?	YES		
4. Supervisory Board and Its Committees/Training and Development	All members of the supervisory board are continuously trained and educated in order to advance and improve their skills and knowledge?	YES		
4. Supervisory Board and Its Committees/Training and Development	Does the ongoing training of supervisory board members cover topics such as business sustainability, responsible business conduct, and achieving gender balance in the supervisory board, management, and senior management?	NO	The Company will consider the need for training of Supervisory Board members in the coming period, taking into account its financial situation and market position.	

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4. Supervisory Board and Its Committees/Training and Development	Do supervisory board members regularly receive news and summaries from management and experts on issues important to the company and the duties of supervisory board members?	YES		https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Has the Supervisory Board evaluated its effectiveness and composition in the last twelve months?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Has the Supervisory Board assessed the effectiveness and composition of its committees in the last twelve months?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Has the Supervisory Board evaluated the individual performance of its members and members of its committees over the past twelve months?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Was the assessment conducted by the chairman or deputy chairman of the supervisory board if the chairman is not independent?	NO	There are no independent members of the Supervisory Board, in view of the Company's ownership structure.	
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Did the evaluation of the Supervisory Board and its committees include an assessment of all circumstances referred to in Article 43 of the Code?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	By evaluating the supervisory board and the supervisory board committee, is there a need for improvements in the functioning and preparation of board meetings?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	The annual report includes a report on the assessment of the supervisory board and its committees?	YES		
4. Supervisory Board and Its Committees/Supervisory Board Evaluation	Does the report on the assessment of the supervisory board and its committees include how the assessment was conducted, whether external assessors were engaged and who was consulted during the process, and a summary of the actions that have been or will be taken based on the assessment results?	NO	The Company has no influence over the content of the Supervisory Board evaluation report.	
5. Management Board/Duties of the Management Board	The Management Board has the duties specified in Article 45 of the Code?	YES		
5. Management Board/Duties of the Management Board	The board has set a percentage of representation of the underrepresented gender in senior management as a goal that must be achieved in the next five years?	NO	The Company will consider setting a target in the coming period, depending on improvements in its financial situation and market position.	

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5. Management Board/Duties of the Management Board	In the annual report, the set percentage of the representation of the underrepresented gender in senior management is published, together with an explanation of why it was chosen, why the percentage was not achieved if this is the case, the measures the company is taking to achieve it, and the plan and deadline for achievement, which cannot be longer than five years, and an indication of progress according to the plan?	NO	The Company will consider setting a target in the coming period, depending on improvements in its financial situation and market position.	
5. Management Board/Duties of the Management Board	The board adopted the rules of procedure on the work of the board which defines the distribution of responsibilities and the way of cooperation between the members of the board, including the procedures for holding sessions and making decisions?	YES		
5. Management Board/Duties of the Management Board	Do the rules of procedure of the management board have to be approved by the supervisory board?	YES		
5. Management Board/Duties of the Management Board	In the case of a group, has the management of the parent company ensured effective supervision of the activities of other companies in the group and the existence of appropriate cooperation within the group?	YES		
5. Management Board/Duties of the Management Board	In the case of a group, has the management of the parent company ensured rules governing the scope of operations, responsibilities and reporting procedures at the level of the parent company and subsidiaries, and rules preventing conflicts of interest?	YES		
5. Management Board/Duties of the Management Board	In the case of a group, information on the system of supervision and cooperation within the group and the intra-group rules of conduct are available free of charge on the company's website?	NO	The affiliated companies are not operationally active.	
5. Management Board/Duties of the Management Board	In the case where no contract on the management of the company's affairs has been concluded, has the management of the subsidiary prepared a report on the company's relations with affiliated companies in the first three months of the business year?	NO	The affiliated companies are not operationally active.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
5. Management Board/Duties of the Management Board	Does the management report of a subsidiary company on relations with related companies contain all legal transactions that the company undertook in the previous year with the controlling company or its related companies or pursuant to instructions in the interest of those companies, as well as all other actions that it undertook or failed to undertake in the previous year pursuant to instructions from those companies?	NO	The affiliated companies are not operationally active.	https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
5. Management Board/Duties of the Management Board	Does the management report of a subsidiary company on relations with related companies contain, in legal transactions and other actions, all the information prescribed by Article 497, paragraphs 1 and 2 of the Companies Act?	NO	The affiliated companies are not operationally active.	
5. Management Board/Duties of the Management Board	The auditor conducted an audit of the subsidiary's management report on relations with related companies and submitted his signed report to the company's management?	NO	The affiliated companies are not operationally active.	
5. Management Board/Duties of the Management Board	The Supervisory Board examined the report of the subsidiary's management on relations with related companies and took a position on the results of the audit and reported this to the General Meeting in its report submitted to the General Meeting?	YES		
5. Management Board/Composition	The supervisory board ensures that the board maintains a profile that determines the minimum number of members and the combination of members of a certain age, gender, skills, knowledge and education, as well as professional and practical experience, taking care to ensure a balanced representation of both sexes?	YES		
5. Management Board/Chair	Is the responsibility of the CEO prescribed for all activities from Article 49 of the Code?	NO	The Rules of Procedure of the Supervisory Board have not been amended following the amendments to the Corporate Governance Code.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
5. Management Board/Restrictions on Other Appointments	Do the company's internal regulations stipulate that members of the management board must obtain prior consent from the supervisory board before accepting appointment to the management board or supervisory board of a company that is not part of the same group?	PARTIALLY	The Company's internal acts require members of the Management Board to comply with all applicable laws and regulations, including obtaining approval for membership of the management board or supervisory board of other companies.	https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
5. Management Board/Restrictions on Other Appointments	Management board members do not hold more than two positions on the management or supervisory board of companies that are not part of the same group?	YES		
5. Management Board/Evaluation of the Management Board	Has the supervisory board assessed the effectiveness of the arrangements for cooperation between the supervisory board and the management board in the last 12 months, as well as the adequacy of the support and information it receives from the management board?	YES		
5. Management Board/Evaluation of the Management Board	Are the results of the assessment of the arrangements for cooperation between the supervisory board and the management board included in the annual report?	YES		
5. Management Board/Evaluation of the Management Board	Has the management assessed its own effectiveness and the effectiveness of individual members at least once a year, applying equal criteria and avoiding any form of discrimination?	YES		
5. Management Board/Evaluation of the Management Board	Has the management reported to the supervisory board the conclusions regarding the assessment of its own effectiveness and the effectiveness of individual members?	YES		
6. Remuneration of Management Board and Supervisory Board Members/Role of the Remuneration Committee	Does the remuneration committee recommend to the supervisory board at least every three years a remuneration policy for members of the management board, taking into account the amount and structure of remuneration for senior management and employees as a whole, having conducted a prior assessment of the effects of the said policy on gender equality in remuneration for equal work and/or work of equal value?	NO	The Supervisory Board considers that, given the level of remuneration and the Company's financial position, there is no need to establish a separate Remuneration Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
6. Remuneration of Management Board and Supervisory Board Members/Role of the Remuneration Committee	The Remuneration Committee recommended to the Supervisory Board remuneration for members of the Management Board based on an assessment of the company's results and their personal results, taking into account equality of remuneration between genders for equal work and/or work of equal value?	NO	The Supervisory Board considers that, given the level of remuneration and the Company's financial position, there is no need to establish a separate Remuneration Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
6. Remuneration of Management Board and Supervisory Board Members/Role of the Remuneration Committee	The Remuneration Committee recommended to the Supervisory Board a remuneration policy for members of the Supervisory Board and conducted a preliminary assessment of the effects of the said policy on gender equality in remuneration for equal work and/or work of equal value, and which policy was submitted to the General Meeting for approval?	NO	The Supervisory Board considers that, given the level of remuneration and the Company's financial position, there is no need to establish a separate Remuneration Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
6. Remuneration of Management Board and Supervisory Board Members/Role of the Remuneration Committee	Did the Remuneration Committee monitor the amount and structure of remuneration for senior management and employees as a whole, taking into account gender equality in remuneration for equal work and/or work of equal value, and make recommendations to the management on its policies?	NO	The Supervisory Board considers that, given the level of remuneration and the Company's financial position, there is no need to establish a separate Remuneration Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	
6. Remuneration of Management Board and Supervisory Board Members/Role of the Remuneration Committee	The Remuneration Committee oversaw the preparation of the legally required annual remuneration report for approval by the Supervisory Board?	NO	The Supervisory Board considers that, given the level of remuneration and the Company's financial position, there is no need to establish a separate Remuneration Committee. This issue will be reconsidered if the number of Supervisory Board members increases.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	The Supervisory Board has determined the annual remuneration of each member of the Management Board, based on the recommendations of the Remuneration Committee and in accordance with the approved remuneration policy?	PARTIALLY	The Supervisory Board determines the annual remuneration of each Management Board member on the basis of a remuneration policy that it determines independently.	
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	Is the remuneration policy non-discriminatory and aligned with sustainability objectives, and prepared in accordance with the relevant legal requirements?	NO	The remuneration policy is aligned with the Company's financial position and market conditions.	
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	Does the level of remuneration of management board members take into account the agreed strategy, risk appetite, the economic environment in which the company operates, the achievement of sustainability goals, and the salaries and conditions of employees within the company?	YES		
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	The remuneration policy stipulates that a board member may not dispose of shares awarded to him as part of the remuneration for at least two years from the date on which they were awarded to him?	NO	Management Board members are not awarded shares as part of their remuneration.	
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	The remuneration policy stipulates that a board member may not exercise stock options granted to him as part of his remuneration for at least two years from the date on which they were granted?	NO	Management Board members are not granted share options as part of their remuneration.	
6. Remuneration of Management Board and Supervisory Board Members/Management Board Remuneration	The remuneration policy includes provisions that determine in more detail the circumstances in which a part of the management member's remuneration would be withheld or their return would be requested?	NO	No withholding or clawback of any part of the remuneration of Management Board members is provided for, except as required by applicable laws and regulations.	
6. Remuneration of Management Board and Supervisory Board Members/Supervisory Board Remuneration	Does the level of remuneration of the Chair and other members of the Supervisory Board reflect their time commitment and responsibilities, including their time commitment and responsibilities on Supervisory Board committees?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
6. Remuneration of Management Board and Supervisory Board Members/Supervisory Board Remuneration	Do the remuneration policy and/or internal acts of the company prohibit the inclusion of variable elements or other elements related to business performance in the remuneration of the supervisory board?	NO	The remuneration of Supervisory Board members is determined by a resolution of the General Meeting as a fixed amount.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Has the company adopted a remuneration policy for the supervisory board, management and senior management?	NO	The Company will consider the need to adopt a policy in the coming period.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Has the company conducted an assessment of the effects of remuneration policies on gender equality?	NO	The Company will consider the need to adopt a policy in the coming period.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Was the remuneration policy approved by shareholders at the general meeting?	PARTIALLY	The General Meeting approved the remuneration of the Supervisory Board members.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Is the company's approved remuneration policy available free of charge on the company's website?	NO	Information on the remuneration of Supervisory Board members has been published.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Is the assessment of the effects of remuneration policies on gender equality available free of charge on the company's website?	NO	During the period under review, the impact on gender equality in remuneration was not assessed.	
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	The annual remuneration report includes data on the remuneration of each individual member of the supervisory board and management, in the content as determined by Article 60 of the Code and the Companies Act?	YES		
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Does the annual remuneration report contain information on how the remuneration policy for the Management Board is determined, the relationship between remuneration and long-term performance, the Company's sustainability and resilience, the structure and parameters for calculating Management Board remuneration, the alignment of Management Board remuneration with the remuneration of senior management and employees as a whole, and the reasons for any deviation from the Management Board remuneration policy?	NO	The Company will consider the need to adopt a policy in the coming period.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	Does the annual remuneration report contain information on the remuneration of each member of a Supervisory Board committee who is not a member of the Supervisory Board, where applicable?	NO	During the period under review, no remuneration was paid to members of Supervisory Board committees.	https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	The annual remuneration report is available free of charge on the company's website?	YES		
6. Remuneration of Management Board and Supervisory Board Members/Remuneration Reporting	The auditor's report on the examination of the annual remuneration report is available free of charge on the company's website?	YES		
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management Board	The management, with the prior approval of the supervisory board, adopted a risk management policy that determines the nature and scope of the risks that the company must and is willing to take in order to achieve long-term strategic goals?	PARTIALLY	The policy forms an integral part of the business plan, which is approved by the Management Board.	
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management Board	Does the risk management policy take sustainability issues into account?	YES		
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management Board	Does the company's statute and/or internal acts stipulate the management's responsibility for identifying significant financial, operational and external risks related to the implementation of the company's strategy and maintaining its activities, and for maintaining an appropriate risk management and internal control system to manage and avoid these risks?	YES		
7. Risks, Internal Control and Audit/Role of the Supervisory Board and Management Board	Does the company's management regularly report to the supervisory board on the status of significant risks?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee oversee the accuracy and completeness of the company's financial statements, accounting policies, and other official communications related to the company's financial results?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee oversee the accuracy and completeness of corporate sustainability reports and sustainability reporting policies and other official communications related to the companies' sustainability performance?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	The audit committee supervises the implementation of tax planning, including the distribution of taxes on profits generated from cross-border activities?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee oversee the effectiveness of the company's internal financial controls?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee ensure the adequacy, independence and effectiveness of the external audit function?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee ensure the independence and adequacy of the internal audit function?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the audit committee oversee the implementation of measures determined as a result of external and internal audits and its own oversight?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the Supervisory Board (or a special committee of the Supervisory Board or the Audit Committee) undertake activities to monitor the effectiveness of the company's overall internal control and risk management system?	YES		
7. Risks, Internal Control and Audit/Role of the Audit Committee	Does the supervisory board (or a special committee of the supervisory board or the audit committee) monitor the implementation of procedures for reporting violations of the law or the company's internal rules of conduct?	YES		
7. Risks, Internal Control and Audit/Relations with the External Auditor	The audit committee oversees the process of selecting and appointing the external auditor in accordance with legal requirements and makes recommendations to the supervisory board for the selection of the external auditor and the conditions for his appointment?	YES		
7. Risks, Internal Control and Audit/Relations with the External Auditor	Has the audit committee approved the external auditor's work plan, which includes the scope and content of the activities to be audited, within the past twelve months?	YES		
7. Risks, Internal Control and Audit/Relations with the External Auditor	Does the audit committee meet as necessary with the external auditor to discuss issues identified during the audit and monitor the quality of services provided?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
7. Risks, Internal Control and Audit/Relations with the External Auditor	Does the audit committee monitor the independence and objectivity of the external auditor?	YES		https://www.igh.hr/hr/about/odnosi-s-investitorima/#financial-statements
7. Risks, Internal Control and Audit/Relations with the External Auditor	Has the audit committee approved a policy on permitted non-audit services provided by the external auditor and oversees the implementation of that policy?	NO	No non-audit services were provided during the period under review.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Has the audit committee assessed the effectiveness of the risk management and internal control system as a whole at least once a year?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Did the audit committee make recommendations to the supervisory board and the company's management regarding the effectiveness of risk management and the internal control system, if necessary?	NO	There was no need during the period under review.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Did the company state in its annual report how the supervisory board conducted oversight regarding the effectiveness of risk management and the internal control system?	YES		
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Did the company describe in its annual report which significant internal controls were ineffective and the measures and activities that were undertaken or proposed to improve them?	NO	The Company has not identified any significant internal controls that are ineffective.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Does the company maintain an effective risk management system that ensures reliable risk identification, measurement, response, reporting and monitoring?	YES		
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Does the risk management system cover all risks that the company faces or may face, including climate and environmental risks, health crises, disruptions in supply chains, geopolitical tensions, tax risks, risks related to cybersecurity and the application of digital technologies, as well as financial and operational risks?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Has the company defined clear internal responsibilities for maintaining the risk management system and a clear procedure for maintaining contact between responsible persons and the audit committee?	YES		
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Has the company established an internal audit function responsible for monitoring the effectiveness of the internal control system, including risk management?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Has the audit committee approved the internal audit plan in the last twelve months?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	
7. Risks, Internal Control and Audit/Risk Management and Internal Control	The audit committee received the internal auditor's reports and monitored the implementation of his recommendations?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
7. Risks, Internal Control and Audit/Risk Management and Internal Control	Is the audit committee obliged to recommend to the supervisory board the appointment or dismissal of the head of the internal audit function?	NO	The Company has not established a single internal audit function; instead, internal audit activities are carried out by the Controlling Department, the Management Board, the Supervisory Board, the Audit Committee and the external auditor.	https://www.igh.hr/hr/about/odnosi-s-investitorima/#download-docs
7. Risks, Internal Control and Audit/Risk Management and Internal Control	If the company does not have an internal audit function, has the audit committee assessed the need for such a function as part of its assessment of the internal control system once in the last twelve months?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	Has the management board, with the prior consent of the supervisory board, adopted procedures for reporting violations of the law, internal company rules or unethical behavior, including cases where there is suspicion of a violation or the possibility of one occurring?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	The procedure ensures that employees or external stakeholders do not suffer negative consequences if they report suspicious behavior and that the identity of the whistleblower remains protected?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	Are the procedures in line with regulations on the protection of whistleblowers, gender equality, protection from all forms of harassment and combating discrimination?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	Is a detailed description of the procedure for reporting violations of the law, internal company rules or unethical behavior available free of charge on the company's website?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	Has the Management Board appointed a person responsible for handling reported irregularities?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	Do the company's statutes and/or internal acts provide for the management's duty to immediately report to the supervisory board all observed irregularities, agree on measures that must be implemented, and report to the supervisory board on the results of the implemented measures?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
7. Risks, Internal Control and Audit/Whistleblowing	Do the company's statutes and/or internal acts provide for the management's duty to inform the person reporting irregularities about the results of the measures taken, unless otherwise provided for by the relevant regulation?	YES		
7. Risks, Internal Control and Audit/Whistleblowing	The statute and/or internal acts of the company provide for the management's duty to ensure the protection of the identity of the whistleblower and protection against possible retaliation?	NO	When the Articles of Association are next amended, the Company will consider the need to prescribe the Management Board's obligations and the protection of whistleblowers.	
7. Risks, Internal Control and Audit/Whistleblowing	whistleblowing procedure and its implementation at least once a year ?	YES		
8. Disclosure and Transparency/Use of the Company Website	All information that the company must publish in accordance with the law, the rules on listing, the Code and its own statute are available free of charge on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company Website	Are the company's websites easily accessible, accessible to end users, and clear and easy to find information?	YES		
8. Disclosure and Transparency/Use of the Company Website	Is the company's annual report available on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company Website	Is the half-yearly and quarterly report and other financial information required to be published available on the company's website?	PARTIALLY	Quarterly reports are available.	
8. Disclosure and Transparency/Use of the Company Website	Is sustainability-related information available on the company's website that could reasonably be expected to influence an investor's assessment of the company's value or their investment or voting decisions?	PARTIALLY	The annual non-financial report available on the website contains sustainability-related information.	
8. Disclosure and Transparency/Use of the Company Website	Is information available on the company's website about the rules of operation, composition and members of the supervisory board and its committees and the management board, including information on the independence of each individual board member and the criteria for their independence?	PARTIALLY	The annual non-financial report available on the website contains some of the information listed above.	
8. Disclosure and Transparency/Use of the Company Website	Are the company's statutes and other internal documents in accordance with this Code available on the company's website?	YES		https://www.igh.hr/wp-content/uploads/2025/09/Statut_kolovoz_2025.pdf

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
8. Disclosure and Transparency/Use of the Company Website	Are the company's policies on social and environmental impact, human rights, including children's rights, inclusive work environment, bribery and corruption, and discrimination available on the company's website?	PARTIALLY	The annual non-financial report and the Code of Conduct available on the website contain some of the information listed above.	https://www.igh.hr/wp-content/uploads/2026/05/CONSOLIDATED-2025_HRV.pdf
8. Disclosure and Transparency/Use of the Company Website	Are the company's internal rules and the method of reporting irregularities available on the company's website?	PARTIALLY	The Code of Conduct does not specify the method for reporting irregularities.	
8. Disclosure and Transparency/Use of the Company Website	An organizational chart is available on the company's website with a detailed presentation of the company's position within the group, if the company is part of the group, including intragroup policies?	NO	The affiliated companies are not operationally active and no intra-group policies have been adopted.	
8. Disclosure and Transparency/Use of the Company Website	Is information on mutual shareholdings where the company is involved available on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company Website	Is there a report on information on profit tax available on the company's website?	NO	The Company is not subject to the disclosure obligation under the Accounting Act.	
8. Disclosure and Transparency/Use of the Company Website	Is a report on transactions with related parties available on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company Website	Is a report on the company's relations with affiliated companies available on the company's website?	YES		
8. Disclosure and Transparency/Use of the Company Website	On the company's website, information is available on shareholder agreements, including information on who the parties are, what is the main purpose of the agreement and how is it implemented, as prescribed by law?	NO	No shareholders' agreements have been concluded.	
8. Disclosure and Transparency/Use of the Company Website	Are details available on the company's website about changes in shareholdings of members of the supervisory board and management board, other persons performing managerial duties and persons closely associated with them, who must be reported under applicable laws and other regulations, and transactions with related parties?	NO	During the period under review, there were no changes in the shareholdings of the persons concerned.	
8. Disclosure and Transparency/Use of the Company Website	On the company's website, the policy of remuneration for members of the supervisory board, management and senior management, as well as the annual remuneration report is available?	NO	The Company has not adopted a remuneration policy.	
8. Disclosure and Transparency/Use of the Company Website	Is the dividend policy available on the company's website?	NO	The Company has not adopted a dividend policy.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
8. Disclosure and Transparency/Use of the Company Website	Is the risk management policy available on the company's website, including information on the nature and effectiveness of the related due diligence procedures and measures?	NO	The Company has not adopted a risk management policy.	https://www.igh.hr/wp-content/uploads/2026/02/Obavijest-o-uvajanju-plana-korporativnih-akcija-za-2026-godinu https://www.igh.hr/hr/o-nama/odnosi-s-investitorima/
8. Disclosure and Transparency/Use of the Company Website	A calendar of events for the next twelve months is available on the company's website, including dates for the general meeting, announcements of business results, dividend payments and investor conferences .	YES		
8. Disclosure and Transparency/Use of the Company Website	Are all materials related to the General Meeting sessions available on the company's website, including decisions from the sessions?	YES		
8. Disclosure and Transparency/Use of the Company Website	investors available on the company's website ?	NO	On the Company's website.	
8. Disclosure and Transparency/Use of the Company Website	Has the company ensured that the information on the website is up-to-date and published within the deadlines prescribed by law and regulations?	YES		
8. Disclosure and Transparency/Use of the Company Website	All information on the website is available free of charge and unconditionally in the Croatian language?	YES		
8. Disclosure and Transparency/Use of the Company Website	All information on the website is available free of charge and unconditionally in English?	YES		
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain records of the number of meetings of the supervisory board and supervisory board committees held and the presence of each member at those meetings?	YES		
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain information on all shares and other financial instruments of the company held by members of the supervisory board and management board and senior management, for which there is an obligation to report under applicable laws and regulations, and in other companies whose operations are in competition with the company's operations?	NO	Only the Chair of the Supervisory Board holds shares in the Company; there is no reporting obligation in respect of those shares under the applicable laws and regulations.	
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain information on all concluded contracts and agreements between members of the management or supervisory board and the company (or persons related to any party)?	PARTIALLY	The Company's annual report contains information on the amount of remuneration paid to members of the Management Board and Supervisory Board.	

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain the results of the assessment of the supervisory board regarding its effectiveness and the effectiveness of the arrangements for cooperation with management?	YES		
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain a report on the work of each committee of the supervisory board, including data on the number of meetings held, board members and records of their attendance?	PARTIALLY	The Company's annual report contains a report on the members of the Audit Committee.	
8. Disclosure and Transparency/Annual Report	The company's annual report contains data on the agreements concluded by the shareholders, including information on who are its contracting parties, what is the basic purpose of the agreement concluded and how is it realized, as prescribed by law?	NO	No shareholders' agreements have been concluded.	
8. Disclosure and Transparency/Annual Report	The company's annual report contains a report on gender equality, the fulfillment of conditions regarding the balanced representation of both sexes in the supervisory board, management and senior management, with an explanation if they are not met?	NO	The Company has not adopted a gender equality policy.	
8. Disclosure and Transparency/Annual Report	Does the company's annual report contain information on the fulfillment of the requirements regarding the independence of the members of the supervisory board and the criteria for their independence?	NO	The members of the Supervisory Board are not independent.	
8. Disclosure and Transparency/Annual Report	The company's annual report includes a description of the goals related to sustainability issues that the company has established and a report on their fulfillment?	NO	The Company has not adopted targets related to sustainability matters.	
8. Disclosure and Transparency/Annual Report	Does the annual report include information on issued bonds, debt agreements concluded, including information on obligations assumed by the company under such agreements, which, in the event of a breach of the terms of the agreement, may limit the rights of the management and shareholders or require changes in the company's operations, as well as information on the probability of such events occurring?	NO	The Company has not concluded the agreements in question.	
8. Disclosure and Transparency/Annual Report	Is the report on the application of the corporate governance code included in the company's annual report?	YES		
8. Disclosure and Transparency/Annual Report	Does the report on the application of the corporate governance code contain everything prescribed by the Accounting Act?	YES		

		ANSWER	EXPLANATION	LINK TO THE COMPANY'S WEBSITE
8. Disclosure and Transparency/Annual Report	Has the company ensured that all shareholders, regardless of the number or type of shares they hold, have equal access to information about the company and how they can exercise and protect their rights?	YES		https://www.igh.hr/hr/o-nama/odnosi-s-investitorima/
9. Shareholders and General Meeting/Relations with Shareholders	Does the company have effective formal mechanisms that allow minority shareholders to ask questions directly to the chairman of the management board and the chairman of the supervisory board?	YES		
9. Shareholders and General Meeting/Relations with Shareholders	Is information on formal mechanisms that enable minority shareholders to ask questions directly to the chairman of the management board and the chairman of the supervisory board available free of charge on the company's website?	YES		
9. Shareholders and General Meeting/Relations with Shareholders	the investor relations contact for all shareholders , whose duties include responding promptly to requests for information?	YES		
9. Shareholders and General Meeting/General Meeting	Do the company's statutes and/or internal acts of the company in any way restrict the ability of shareholders to convene a general meeting, to participate in it, or to add items to the agenda?	YES		
9. Shareholders and General Meeting/General Meeting	Do the company's statutes and/or internal company documents allow shareholders the possibility of exercising their voting rights through a proxy without restrictions?	YES		
9. Shareholders and General Meeting/General Meeting	Do the company's statutes and/or internal company documents allow shareholders the opportunity to exercise their voting rights via electronic communication without restrictions?	YES		
9. Shareholders and General Meeting/General Meeting	An explanation of other ways in which shareholders can exercise their voting rights are set out in the documents for the general meeting?	YES		
9. Shareholders and General Meeting/General Meeting	Does the company's statute or management decision allow for the general meeting to be held in a hybrid format?	YES		
9. Shareholders and General Meeting/General Meeting	Does the company's statute or the management board's decision allow shareholders who do not participate in the work of the general meeting to cast their votes in writing or via electronic communication (correspondence voting) after the announcement of the invitation to the general meeting, and before it is held?	YES		

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9. Shareholders and General Meeting/General Meeting	Was the notice of the general meeting published no later than 30 days before the date of its holding?	YES		https://www.igh.hr/hr/o-nama/odnosi-s-investitorima/
9. Shareholders and General Meeting/General Meeting	The agenda, decisions and all other materials required for the general meeting are available free of charge on the company's website?	YES		
9. Shareholders and General Meeting/General Meeting	Are all documents available in Croatian and English?	YES		
9. Shareholders and General Meeting/General Meeting	The company has published on its website how shareholders can participate in the general meeting and exercise their right to vote, especially when this is done via electronic communication, and how has the company ensured the legally prescribed conditions for the use of electronic communication?	YES		
9. Shareholders and General Meeting/General Meeting	Were the chairman and deputy chairman of the supervisory board, the chairmen of the supervisory board committees and all members of the management board present at the general meeting in the past twelve months?	NO	The Chair of the Supervisory Board and the members of the Management Board were available to answer shareholders' questions, although no questions were expected given the number of registered participants.	https://www.igh.hr/hr/o-nama/odnosi-s-investitorima/
9. Shareholders and General Meeting/General Meeting	Was the external auditor present at the general meeting where the financial statements were presented?	NO	The external auditor was available to answer shareholders' questions, although no questions were expected given the number of registered participants.	
9. Shareholders and General Meeting/General Meeting	The company has made the decisions of the general meeting available on its website free of charge?	YES		
9. Shareholders and General Meeting/General Meeting	Has the company made available, free of charge, on its website, within 30 days of the date of the general meeting, answers to questions asked at the general meeting?	NO	No questions were asked at the General Meeting.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management Board agreed and adopted policies regarding the assessment of the impact of the company's activities on the environment and the community and the management of related risks, throughout the entire value chain?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	

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10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management agreed and adopted policies regarding the preservation of human, children's and workers' rights, especially persons with disabilities, throughout the value chain?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management agreed and adopted policies regarding the creation of an inclusive work environment, especially for persons with disabilities?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management agreed and adopted policies regarding achieving work-life balance for employees?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management Board agreed and adopted policies regarding ensuring equal remuneration for different genders for equal work and/or work of equal value?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management agreed and adopted policies regarding the prevention and sanctioning of all forms of discrimination, especially on the basis of gender and disability, and the protection of whistleblowers?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management Board agreed and adopted policies regarding the prevention and sanctioning of bribery and corruption and the protection of whistleblowers?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management Board agreed and adopted policies regarding tax planning that ensure payment of the majority of taxes in the countries where activities are carried out and income is generated?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and Management Board agreed and adopted policies regarding communication between the company and its main stakeholders?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and the Management Board agreed and adopted policies regarding the implementation of due diligence procedures and measures in the company, its subsidiaries and, where applicable, its direct and indirect business partners?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	

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10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	When agreeing and adopting the policies specified in Article 88 of the Code, were the Supervisory Board and the Management Board guided by the recommendations for responsible business conduct as prescribed in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the applicable OECD Implementation Guidelines for Due Diligence on Responsible Business Conduct?	NO	In the coming period, the Company will consider the need to adopt the policy in question.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Are all policies referred to in Article 88 of the Code available free of charge on the company's website?	NO	If the policies are adopted, they will be published on the Company's website.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	Have the Supervisory Board and the Management Board ensured periodic monitoring of the implementation and effectiveness of all policies they have agreed and adopted in accordance with Article 88 of the Code?	NO	If the policies are adopted, the need to monitor the effectiveness of their implementation will be considered.	
10. Stakeholders, Sustainability and Resilience/Responsible Business Conduct	When management requests prior approval of decisions from the supervisory board, do the supporting documents explain how the recommended action is consistent with the policies set out in Article 88 of the Code?	YES		
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Have the Supervisory Board and Management jointly identified who they consider to be key stakeholders in relation to the company?	YES		
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Has the management ensured that there are effective mechanisms in place for regular interaction with key stakeholders, as well as for informing the supervisory board about the results of these communications?	YES		
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	The Supervisory Board is authorized, with prior notice to the CEO, to organize meetings with external stakeholders when it deems it necessary?	YES		
10. Stakeholders, Sustainability and Resilience/Stakeholder Engagement	Do the terms of reference of each supervisory board committee clearly specify the purposes for which the chairman of the board may communicate directly with stakeholders and the procedure to be followed in such cases?	YES		

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10. Stakeholders, Sustainability and Resilience/Internal Training	Does the company organize continuous training for the supervisory board, management and all employees regarding gender equality, inclusion of persons with disabilities and children's rights, especially when the structure of employees changes significantly or when there are significant changes to regulations relating to these areas?	NO	In the coming period, the possibility of providing training will be considered.	
10. Stakeholders, Sustainability and Resilience/Internal Training	Are the trainings organized in cooperation with competent institutions, civil society organizations or experts who deal with these issues in the field of employment and labor?	NO	In the coming period, the possibility of providing training will be considered.	