

IMAX[®]

Conflict Minerals Policy

INTRODUCTION

This Conflict Minerals Policy (this “Policy”) of IMAX Corporation (“IMAX”) is meant to ensure the responsible and ethical sourcing of certain minerals used in IMAX products. Proceeds from the mining of certain minerals in the Democratic Republic of Congo (the “DRC”) and countries adjoining it have been linked to violations of human rights through the funding of illegal armed groups. In accordance with the Dodd-Frank Wall Street Reform and Consumer Protection Act (the “Dodd-Frank Act”), the United States Securities and Exchange Commission (the “SEC”) requires publicly traded companies to report on the origin of these conflict minerals. This Policy is consistent with the principles expressed in the IMAX Code of Business Conduct and Ethics.

DEFINITIONS

Conflict Minerals: Refers to columbite-tantalite (coltan), cassiterite, gold, wolframite, or their derivatives; or any other mineral or its derivatives determined by the Secretary of State to be financing conflict in the DRC or an adjoining country. Tantalum, tin, tungsten and gold are the widely accepted derivative metals of interest at present and are the focus of the Responsible Minerals Initiative’s Responsible Minerals Assurance Process (“RMAP”).

DRC Adjoining Countries: Countries that share an internationally recognized border with the DRC. The following countries are currently recognized as “adjoining countries”: Angola, Burundi, Central African Republic, Congo Republic (a different nation than DRC), Rwanda, South Sudan, Uganda and Zambia.

POLICY

IMAX is committed to conducting its worldwide business operations in a responsible and ethical manner that complies with industry standards, applicable laws and regulations regarding Conflict Minerals. To comply with these requirements, IMAX is committed to:

- Informing direct suppliers about this Policy through provisions addressing Conflict Minerals included in the relevant purchase orders or supply agreements.
- Working with its direct suppliers and sub-suppliers to understand the chain of custody for Conflict Minerals at least to the smelter or refiner level.
- To the extent that parts and components sourced from direct suppliers and sub-suppliers contain Conflict Minerals, taking measures to source such Conflict Minerals only from smelters or refiners that participate in recognized third-party audit programs and are verified to be compliant and, for those currently not participating in industry audit programs following Organisation for Economic Cooperation and Development (“OECD”) standards, assessing the risk and communicating with the supply chain to encourage participation. These measures may include adopting, disseminating and incorporating this Policy in related purchase orders, contracts and other appropriate agreements with suppliers.
- Encouraging direct suppliers to track and improve their performance in sourcing minerals from their suppliers and sub-suppliers by establishing due diligence frameworks and management systems consistent with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

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IMAX encourages its suppliers to:

- Assist IMAX in complying with the SEC regulations and any other applicable regulations related to Conflict Minerals and provide all necessary declarations.
- Undertake reasonable due diligence within their supply chain to determine the chain of custody and origin of the Conflict Minerals. Due diligence includes developing policies and management systems not to use minerals financing conflict in the DRC, including making these requirements apply to their direct suppliers and sub-tier suppliers and requiring them to do the same with lower tiers of suppliers.
- Take measures to purchase parts, components or materials from their direct suppliers and sub-tier suppliers who source minerals for their products from smelters or refiners validated as being in compliance with the RMAP assessment protocols or other recognized independent third-party audit.
- Comply with information requests on the source and origin of Conflict Minerals in the parts, components or materials provided to IMAX, and maintain chain of custody data for five years.
- Maintain records that document IMAX's compliance with applicable laws and regulations regarding Conflicts Minerals, including those related to Conflicts Minerals due diligence, for a period of no less than five years.

COMPLIANCE

This Policy applies to IMAX's global business operations. Employees whose responsibilities relate to the supply or sourcing of parts, components and materials should be informed and are expected to comply with these requirements and associated legislation or regulation.

NON-COMPLIANCE

IMAX will work with its suppliers to seek remedies for non-compliance with this Policy. These remedies may include suspension or discontinuing engagement with the supplier.

REPORTING VIOLATIONS

Violations or potential violations of this Policy should be reported by employees to their manager or to the Chief Compliance Officer.

ADDITIONAL INFORMATION / CONTACTS

Please contact the Legal Department with questions or concerns regarding compliance with this Policy.