

Anti-Bribery & Corruption Policy

LOS Digital Ltd | April 2026

1. Purpose

LOS Digital Ltd has a zero-tolerance approach to bribery and corruption. This policy sets out our position and responsibilities under the Bribery Act 2010.

2. Scope

This policy applies to all directors, contractors, agents, and any other individuals or organisations acting on behalf of LOS Digital Ltd, whether in the UK or overseas.

3. What is Bribery?

Bribery is the offering, promising, giving, accepting, or soliciting of an advantage — financial or otherwise — as an inducement for an action that is illegal or a breach of trust. Corruption is the misuse of entrusted power for private gain.

4. Our Commitment

We will not offer, give, request, or accept bribes or improper payments of any kind. This includes facilitation payments — unofficial payments made to secure or speed up routine actions — which are also prohibited under this policy.

5. Gifts & Hospitality

We recognise that reasonable and proportionate gifts and hospitality are a normal part of doing business. However, any gifts or hospitality offered or received must be transparent, modest in value, and never given with the intention of influencing a business decision.

6. Reporting Concerns

Any director or contractor who suspects bribery or corruption must report it to the other director immediately. Concerns can also be raised via the GOV.UK fraud and bribery reporting service.

7. Consequences

Any individual found to be in breach of this policy will face appropriate action, including termination of contract where applicable. LOS Digital Ltd may also report matters to the relevant authorities.

8. Policy Review

This policy will be reviewed annually or following any changes in relevant legislation.

LOS Digital Ltd

Date: April 2026 **Review date:** April 2027