

1 Policy Statement

1.1. Bluesource Information Limited (“**Bluesource**” and the “**Company**”) is committed to conducting all business operations honestly, ethically and transparently, and to preventing bribery and corruption in all its forms.

We operate a zero-tolerance approach to bribery and corruption and are committed to implementing and maintaining effective procedures designed to prevent, detect and respond to bribery and corrupt practices in accordance with:

- the UK Bribery Act 2010;
- applicable local laws in the jurisdictions in which we operate; and
- Principle 10 of the United Nations Global Compact, which requires businesses to work against corruption in all its forms, including extortion and bribery.

This policy sets out:

- the responsibilities of Bluesource and those working for or on its behalf in preventing bribery and corruption; and
- guidance on identifying, avoiding and reporting bribery and corruption risks.

Bribery and corruption expose individuals to criminal penalties, including imprisonment, and expose Bluesource to unlimited fines, exclusion from public procurement and serious reputational damage. The Company therefore treats compliance with this policy as a critical governance and ethical obligation.

This policy is based on a risk-based approach and reflects the bribery, and corruption risks relevant to Bluesource’s activities.

This policy should be read in conjunction with Bluesource’s Code of Conduct, which sets out the Company’s overarching ethical standards and expected behaviours. Compliance with this Anti-Corruption and Anti-Bribery Policy forms a core component of adherence to the Code of Conduct.

2 Scope

This policy applies to all bribery and corruption risks arising from Bluesource’s business activities, regardless of location, and covers interactions with Public Officials, customers, suppliers, partners and other third parties.

It applies to all employees, directors, officers, contractors, agency staff and other persons acting for or on behalf of Bluesource, including subsidiaries and controlled entities, as set out in **Section 3** (Who is covered by this policy?) below.

This policy forms part of the Company’s wider ethical and compliance framework and must be read in conjunction with the Code of Conduct and related policies.

3 Definitions

3.1 For the purposes of this policy, the following definitions apply:

Bribe - An inducement or reward offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage.

Corruption - The abuse of entrusted power for private gain, including bribery, extortion or improper influence.

Direct Associates - All employees, directors, officers, contractors, agency staff and other persons acting for or on behalf of Bluesource.

Facilitation payment - A small, unofficial payment made to secure or expedite a routine government action, which is prohibited under this policy.

Kickbacks are payments or other advantages given or received in return for a business favour or advantage.

Public Official - Any individual holding a legislative, administrative or judicial position of any kind, whether elected or appointed, in the UK or a foreign jurisdiction, including employees of government departments, agencies, regulators, local authorities, state-owned or state-controlled organisations, political parties, party officials, candidates for public office, and officials or representatives of public international organisations.

Third-party - Any individual or organisation encountered during business, including customers, suppliers, partners, intermediaries and Public Officials.

4 Who Is Covered By The Policy?

- 4.1 This policy applies to all individuals working at all levels within Bluesource, defined in this policy as Direct Associates.
- 4.2 The policy is also provided to other persons and organisations associated with Bluesource, including joint venture partners and suppliers, who are required to comply with those provisions of the policy that are applicable to them through appropriate contractual arrangements (excluding, for example, internal disciplinary sanctions).
- 4.3 This policy applies regardless of location and applies equally to permanent, temporary and agency staff, officers, contractors and any other persons performing services for or on behalf of Bluesource.

5 What Is Bribery?

- 5.1 A bribe is an inducement or reward offered, promised or provided to obtain or retain any commercial, contractual, regulatory or personal advantage. Bribery may be committed directly or indirectly and may involve the use of third parties or intermediaries.
- 5.2 Under the UK Bribery Act 2010, there are four principal offences:
 - offering, promising or giving a bribe;
 - requesting, agreeing to receive or accepting a bribe;
 - bribing a foreign public official; and
 - the corporate offence of failing to prevent bribery by an associated person for the Company's benefit.
- 5.3 **Appendix 1** provides illustrative examples of conduct that may constitute an offence under the Bribery Act 2010, together with indicative bribery and corruption risk scenarios.

6 Gifts And Hospitality

6.1 appropriate gifts and hospitality (whether given or received) to or from third parties, provided such gifts or hospitality are lawful, proportionate, transparent and consistent with this policy.

6.2 Raffle Prizes and Random Draws

This policy does not apply to genuine raffle prizes, prize draws or competitions where:

- entry is open on equal terms;
- winners are selected randomly and not at the discretion of Bluesource or a third party;
- the prize is not linked to obtaining, retaining or influencing business or a business advantage; and
- the activity is conducted transparently and lawfully.

Such raffle type prizes are not considered gifts or hospitality for the purposes of anti-bribery controls, provided they are not used to influence decision making or confer a selective business advantage. As such, these gifts do not need to be recorded.

6.3 Gift and Hospitality Principles

Subject to this policy and prior approval requirements, Bluesource recognises that proportionate and bona fide gifts and hospitality may be provided or received for the purposes of legitimate relationship-building, provided all of the following principles are met:

- the gift or hospitality is not offered, promised or given with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, whether explicitly or implicitly;
- it complies with applicable local law;
- it is given in the name of Bluesource, not in an individual's personal name;
- it does not include cash or a cash equivalent (such as gift cards, vouchers or loans);
- it is appropriate in the circumstances (for example, a modest ceremonial gift associated with a recognised festival or event);
- taking into account its purpose, it is of an appropriate type, value and timing;
- it is given openly and transparently, not secretly; and
- gifts or hospitality are not offered to, or accepted from, government officials or representatives, or politicians or political parties.

Bluesource recognises that practices relating to gifts and hospitality may vary between countries and cultures. The overriding test is whether, in all the circumstances, the gift or hospitality is reasonable, proportionate and justifiable, with regard to the intention behind it.

6.4 Approval and Value Thresholds

Direct Associates may only offer or accept gifts or hospitality:

- with the prior approval of their line manager; and
- where all of the Gift and Hospitality Principles are satisfied;

and either

- the value of the gift or hospitality is £150 or less (or is reasonably estimated to be £150 or less), with prior written approval as follows:

- a) £1 to £75 – line manager;
- b) £76 to £150 – Head of Operations or any Bluesource Director (unless accepted or offered by a Director, in which case the Finance Director (FD), Managing Director (MD), Chief Operating Officer (COO) or Chief Executive Officer (CEO));

or

the value of the gift or hospitality exceeds £150 (or is reasonably estimated to exceed £150), with prior written approval as follows:

- a) £151 to £250 – FD or CEO;
- b) £251 to £500 – CEO (or COO or Chairman where the CEO is the recipient or provider);
- c) £501 to £1,000 – CEO (or COO or Chairman where the CEO is the recipient or provider);
- d) £1,001 and above – Chairman.

6.5 Registers and Record-Keeping

All gifts and hospitality with a value of more than £150 that are accepted or rejected by any employee (including Directors) must be recorded in the register of gifts and hospitality received, maintained by the Head of Operations.

All gifts and hospitality with a value of more than £150 that are offered by any employee (including Directors), whether accepted or rejected by a third party, must be recorded in the register of gifts and hospitality offered, also maintained by the Head of Operations.

Entries on either register must be supported by appropriate documentation where reasonably practicable, and all required information must be completed to evidence that the correct approval process has been followed.

7 What Is Not Acceptable?

7.1 It is not acceptable for you (or anyone acting on your behalf) to:

- 7.1.1 give, promise to give or offer any payment, gift or hospitality with the expectation or intention of obtaining a business advantage, or as a reward for a business advantage already given;
- 7.1.2 give, promise to give or offer any payment, gift or hospitality to a government official, agent or representative in order to facilitate or expedite a routine procedure;
- 7.1.3 accept any payment from a third party where you know or suspect that it is offered with the expectation of securing a business advantage for that third party;
- 7.1.4 accept any gift or hospitality from a third party where you know or suspect that it is offered in exchange for a business advantage to be provided by Bluesource;
- 7.1.5 threaten, retaliate against or subject to detriment any person who has refused to participate in bribery or corruption, or who has raised concerns in good faith under this policy;
- 7.1.6 engage in any activity that may result in, or create the appearance of, a breach of this policy; or
- 7.1.7 engage in any conduct that would undermine Bluesource's commitment to the United Nations Global Compact to work against corruption in all its forms, including extortion, bribery and improper influence.

8 Facilitation Payments

- 8.1 Bluesource do not make, and will not accept, facilitation payments or Kickbacks of any kind. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a public official. While such payments are not commonly made in the UK, they may be encountered in other jurisdictions and are prohibited under this policy.
- 8.2 Direct Associates, if requested to make a payment on Bluesource's behalf, must be clear as to the purpose of the payment and whether the amount requested is proportionate to the goods or services legitimately provided. A valid receipt must always be requested which clearly records the reason for the payment. Any concerns, suspicions or queries must be raised promptly with your line manager or the Head of Operations (or, where not appropriate, a company director) and no payment should be made without their agreement to the proposed course of action.
- 8.3 All Direct Associates must avoid any activity that could result in, or give rise to the perception of, a facilitation payment or Kickback being made or accepted by or on behalf of the Company.

9 Donations

- 9.1 Bluesource does not make political donations or contributions.
- 9.2 Charitable donations and sponsorships may only be made where they are lawful, ethical, transparent, and not used to influence business decisions or secure an improper advantage.
- 9.3 All charitable donations must receive prior Board approval and be accurately recorded.

10 Your Responsibilities

- 10.1 You must ensure that you read, understand, and comply with this policy. You are also required to comply with Bluesource's Code of Conduct, which underpins this policy and sets out the ethical standards expected of all employees, directors and other Direct Associates.
- 10.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for Bluesource or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- 10.3 You must notify your line manager or Head of Operations (or if not appropriate a director) as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us or indicates to you that a gift or payment is required to secure their business.
- 10.4 Any employee who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other Direct Associates if they breach this policy. Direct Associates should avoid doing business with others who do not commit to doing business with anti-bribery and corruption standards as a best practice compliance objective.

11 Record-Keeping

- 11.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third-parties.
- 11.2 You must declare and keep a written record of all hospitality or gifts to a value of more than £150 accepted or rejected or offered (and either accepted or rejected by a third-party) on the register of gifts and hospitality received or the register of gifts and hospitality offered, which will be subject to managerial review.
- 11.3 You must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.
- 11.4 All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers, and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

Accurate and complete records are essential to demonstrate compliance with the UK Bribery Act 2010 and the Company's commitment to transparency and ethical business conduct.

11.5 Due diligence questionnaires should be completed and filed centrally as part of the tender, procurement, and supply processes.

12 How To Raise A Concern

12.1 You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries, these should be raised with your line manager or Head of Operations (or if not appropriate with a director). Concerns should be reported as a protected disclosure to your line manager or Head of Operations (or if not appropriate to a Director) and disclosures shall be treated as confidential. If the matter is more serious, or you feel that your line manager or Head of Operations (or Director) has not addressed your concern about suspected bribery or corruption, or you prefer not to raise it with them for any reason you should follow the procedure set out in Bluesource's Whistleblowing Policy, a copy of which is in the Staff Handbook. Statutory protection of whistle-blowers is afforded under the Public Interest Disclosure Act 1998. More information about whistleblowing can be found in the Staff Handbook or Bluesource's Whistleblowing Policy.

12.2 Concerns raised under this policy may also constitute breaches of the Code of Conduct and will be investigated in accordance with the Company's disciplinary and compliance procedures.

13 Protection

13.1 Direct Associates who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

13.2 We are committed to ensuring no one suffers any detrimental treatment because of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform your line manager or Head of Operations (or if not appropriate a director). If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which can also be found in the Staff Handbook.

14 Training And Communication

14.1 Training on this policy forms part of the induction process for all new employees. All existing employees will receive periodic training relevant to their role on how to implement and adhere to this policy and our other anti-bribery and anti-corruption procedures.

14.2 Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors, and business partners at the outset of our business relationship with them and as appropriate thereafter.

15 Who Is Responsible For The Policy?

15.1 The Company's Board is accountable for ensuring that this policy complies with the Company's legal and ethical obligations and for providing overall governance oversight to ensure effective implementation and adherence across the organisation.

15.2 The Head of Operations, is responsible for the day-to-day implementation of this policy, for monitoring its effectiveness, and for providing guidance and interpretation where required.

15.3 Management at all levels are responsible for ensuring that individuals reporting to them are aware of, understand and comply with this policy, and that appropriate training and awareness are provided.

15.4 All Direct Associates are responsible for complying with this policy in the course of their work and are required to report any known or suspected breaches or concerns in accordance with the procedures set out in this policy and related Company policies.

16 Monitoring And Review

16.1 This policy is reviewed annually by the Head of Operations (as Compliance Officer) and, where applicable, Internal Audit, to ensure continued suitability, adequacy and effectiveness.

Reviews consider legal and regulatory developments, operational changes, bribery risk assessments and Bluesource's ongoing commitments under the United Nations Global Compact.

Any material changes are approved by the Board and communicated appropriately. All Direct Associates are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing.

16.2 Direct Associates are invited to comment on this policy and any relevant training and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the Head of Operations.

16.3 This policy does not form part of any employee's contract of employment, and it may be amended at any time.

17 Alignment and Applicability of Other Company Policies



17.1 This Anti-Corruption and Anti-Bribery Policy forms part of Bluesource's wider governance, ethics and compliance framework and must be read in conjunction with other relevant Company policies.

17.2 This policy supports Bluesource's Information Security Management System (ISMS) and aligns with relevant ISO/IEC 27001:2022 Annex A governance and compliance controls. Its purpose is to establish clear ethical, legal and behavioural expectations rather than to implement technical information security or operational controls. However, it contributes to ISO/IEC 27001 compliance by reinforcing governance oversight, accountability, legal compliance and organisational control requirements.

17.3 This policy also reflects Bluesource's commitment to the United Nations Global Compact, in particular Principle 10, which requires organisations to work against corruption in all its forms, including extortion and bribery. In support of this commitment, the policy should be applied consistently with the Company's broader ethical, compliance and sustainability framework, including:


- the **Compliance Policy**, which sets out the Company's overarching approach to legal, regulatory and ethical compliance, including monitoring, reporting and enforcement arrangements;
- the **Code of Conduct**, which establishes the fundamental standards of integrity, honesty and professional behaviour expected of all employees, directors and other Direct Associates;
- the **Supplier Code of Conduct**, which defines Bluesource's expectations for ethical behaviour, anti-bribery and anti-corruption standards, and lawful business practices across its supply chain and third-party relationships; and

- the **Corporate Social Responsibility (CSR) Policy** and **Sustainability Policy**, which reflect the Company's commitment to responsible business practices, ethical conduct and alignment with internationally recognised principles, including the United Nations Global Compact.

17.4 Together, these policies operate in a complementary manner to promote responsible business conduct, ethical behaviour and integrity across Bluesource's operations and third-party relationships.

17.5 Where matters arising under this policy overlap with other Company policies, those policies should be applied together in a complementary manner. In the event of any inconsistency, the higher ethical or compliance standard shall apply.

18 Sign-Off

For Bluesource	
Name	Nick Jagers
Position	Head of Operations
Signature	
Date	05/05/2026

19 Revision History

Revision Date	Reviser	Description of Revision
09/07/2019	Nick Jagers	Policy updated and republished
01/03/2020	Nick Jagers	Logo updated and policy republished
22/06/2021	Nick Jagers	Reviewed and no update required
01/03/2022	Nick Jagers	Reviewed and no update required
23/03/2023	Nick Jagers	Reviewed and no update required
13/05/2024	Nick Jagers	Reviewed and rebranded
19/05/2025	Nick Jagers	Reviewed and no changes needed
05/05/2026	Nick Jagers	Reviewed and parts rewritten after AI analysis and comparison with best practice and UN Global Compact alignment.

APPENDIX 1

(A) EXAMPLES OF SITUATIONS CONSTITUTING AN OFFENCE UNDER THE ACT

The examples below are illustrative only and do not include activities expressly excluded under this policy, such as compliant raffle-type prize draws conducted without intent to influence business outcomes:

Offering a bribe

Example: You offer a potential client ticket to a major sporting event, but only if they agree to do business with us.

Commentary: This would be an offence as you are making the offer to gain a commercial and contractual advantage. We may also be found to have committed an offence because the offer has been made to obtain business for us. It may also be an offence for the potential client to accept your offer.

Receiving a bribe

Example: A potential supplier offers you a payment and in return they want you to use your influence to ensure that they are selected as the supplier for a bid.

Commentary: It is an offence for a supplier to make such an offer. It would be an offence for you to accept the offer as you would be doing so to gain a personal advantage.

Bribing a foreign Public Official















Example: You offer to make a payment to a foreign Public Official to ensure they award Bluesource a contract.

Commentary: The offence of bribing a foreign Public Official has been committed as soon as the offer is made. This is because it is made to gain a business advantage for us. Bluesource may also be found to have committed an offence.

(B) POTENTIAL RISK SCENARIOS: "RED FLAGS"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly under **Section 12** (How To Raise A Concern):

-  you become aware that a third-party engages in, or has been accused of engaging in, improper business practices;
-  you learn that a third-party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
-  a third-party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
-  a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
-  a third-party requests that payment is made to a country or geographic location different from where the third-party resides or conducts business;
-  a third-party requests an unexpected additional fee or commission to "facilitate" a service;
-  a third-party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
-  a third-party requests that a payment is made to "overlook" potential legal violations;
-  a third-party requests that you provide employment or some other advantage to a friend or relative;
-  you receive an invoice from a third-party that appears to be non-standard or customised;
-  a third-party insists on the use of side letters or refuses to put terms agreed in writing;
-  you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
-  a third-party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
-  you are offered an unusually generous gift or offered lavish hospitality by a third-party.