

Code of Conduct – v1.7

June 19th 2025

Table of Contents

Principle 1: Honesty, Integrity and Fair Play	2
Principle 2: Equal Opportunity, Non-Discrimination, Harassment and Bullying.....	2
Principle 3: Human rights, Modern Slavery and Child Labour	2
Principle 4: Freedom of Association and Collective Bargaining.....	2
Principle 5: Safety, and Health and Working Hours	3
Principle 6: Counterfeit Parts.....	3
Principle 7: Antitrust and Competition	3
Principle 8: Governance and anti-corruption	4
Principle 9: Export Controls and Sanctions.....	4
Principle 10: Environmental.....	4
Principle 11: Financial Reporting	4
Principle 12: Restrictive Agreements with Third Parties.....	5
Principle 13: Government Contracts and Services.....	5
Principle 14: Acceptance of Advantages	5
Principle 15: Conflict of Interest	5
Principle 16: Misuse of Official Position	6
Principle 17: Handling of Classified or Proprietary Information	6
Principle 18: Property of Kingfisher (Lubrication) Limited	6
Principle 19: Outside Employment	6
Principle 20: Compliance with the Code	6
Principle 21: Sanctions	7
Principle 22: Reporting	7
Principle 23: Ethics officer	7

Appendices

Appendix 1: Definition of Advantage and examples of prohibitions	8
Appendix 2: Examples of ways to dispose of gifts presented to a staff member in their official capacity...	9
Appendix 3: Examples of Conflict of Interest Situations	9



Kingfisher (Lubrication) Limited

Principle 1: Honesty, Integrity and Fair Play

Kingfisher (Lubrication) Limited and its staff are fully committed to the principle of honesty, integrity and fair play in the delivery of services and goods to all our customers and the public. All staff should ensure that the business operations, applications for services, procurement and staff recruitment, are dealt with in an open, fair and impartial manner.

This Code of Conduct sets out the basic standard of conduct expected of all staff and Kingfisher (Lubrication) Limited's policy on matters like acceptance of advantages and conflict of interest of staff in connection with their official duties. This Code also applies to temporary and part-time staff employed by Kingfisher (Lubrication) Limited. It is compliant with the UK Human Rights Act 1998 and Equal Opportunities Act 2010.

Training will be provided by the company on all aspects of this document.

Principle 2: Equal Opportunity, Non-Discrimination, Harassment and Bullying

Kingfisher (Lubrication) Limited is an equal employment opportunity employer. Employment opportunities are available regardless of race, colour, sex, religion, national origin, age, disability or other legally protected status. This Principle applies to all aspects of the employment relationship, including recruiting, hiring, training, work assignment, promotion, transfer, termination, and wage and salary administration and complies with the UK Equalities Act 2010. Any form of discrimination will not be tolerated, including compensation based on individual characteristics, access to benefits based on individual characteristics. Reasonable accommodation will be given workers who require workplace modification in order to perform their workplace duties.

Training will be provided by the company on all aspects of this principle.

Kingfisher will not tolerate any form of bullying or harassment, either within the workforce or from any part of the supply chain or external stakeholders.

Principle 3: Human Rights, Modern Slavery and Child Labour

Kingfisher (Lubrication) Limited respect and promote all regulations in force to protect human rights and children's rights (hereinafter called human rights) as a fundamental and general requirement throughout the world. We reject all use of child labour and forced or compulsory labour as well as all forms of modern slavery and human trafficking. This applies not only to cooperation within our company but also as a matter of course to the conduct of and toward business partners. Proof of age and identity will be required prior to employment. No fees will be applied to any potential employee in the act of employment. Any fees will be borne by the company. No identity documents will be withheld from any employee. Contracts can be cancelled at any time, within the terms of employment without financial penalty. Documents will be provided in an appropriate form that is understood by both parties. All terms and condition of employment are provided.

The prevention, detection and reporting of human rights abuse in any part of our organisation or supply chain is the responsibility of all those working for us or on our behalf. Workers must not engage in, facilitate or fail to report any activity that might lead to, or suggest, a breach of this policy.

We are committed to engaging with our stakeholders and suppliers to address the risk of human rights abuse in our operations and supply chain.

As part of our ongoing risk assessment and due diligence processes, we will consider whether circumstances warrant us carrying out audits of suppliers.

If we find that other individuals or organisations working on our behalf have breached this code of conduct, we will ensure that we take appropriate action. This may range from considering the possibility



Kingfisher (Lubrication) Limited

of breaches being remediated and whether that might represent the best outcome for those individuals impacted by the breach to terminating such relationships.

Principle 4: Freedom of Association and Collective Bargaining

Kingfisher respect and promote the right of workers and employers to form and join organizations of their own choosing.

Kingfisher also respect the use of Collective Bargaining as a key means through which employers and their organizations and trade unions can establish fair wages and working conditions and ensure equal opportunities and also provide the basis for good labour relations. Employees will not be discriminated against for being involved in such activities.

Principle 5: Safety and Health Practices and Working Hours

Kingfisher (Lubrication) Limited is committed to an injury-free and illness-free workplace that is operated in an environmentally sound manner in compliance with all relevant laws and regulations that protect worker safety and the environment. Employees should perform work in a safe manner.

To promote safe working conditions, the standard working week is 36 hours with breaks in line with UK law.

It may be required to work overtime or a shift pattern of working. The Company will give advance notice of any extended hours to be worked. The maximum number of hours worked will be in line with UK law.

Principle 6: Counterfeit Parts.

Kingfisher Ltd purchases raw material, measuring equipment etc from authorized manufacturers and suppliers.

Kingfisher maintains full traceability of purchases from suppliers, retaining the original purchase orders and other receiving documentation, including manufacturers' Certificate of Conformance, for the required document retention periods.

The disposition of any products returned by our customers will be identified. Any product that is deemed to be defective and not recoverable will be disposed of in accordance with the company procedure. We will only use authorised scrap metal merchants to ensure no defective product is returned to the supply chain.

All employees involved in the purchasing of goods have been informed about the potential for Counterfeit, Fraudulent and Suspect Items, and advised that all goods must be purchased directly from the manufacturers or from agreed and approved distribution channels.

Principle 7: Anti-Trust and Competition

Kingfisher (Lubrication) Limited's policy will prohibit any anticompetitive practices such as restraining or distorting competition, as well as any practices of an unfair competition. Accordingly, our employees cannot agree (formally or informally) with competitors to fix prices or any other conditions of transaction; to limit or control the production, commercialisation, technical development or investment; to manipulate or divide markets or sources of provisioning; to participate with fake offers in tenders or any other forms of competitions for offers; to limit or restrain access to market and freedom of competition for other enterprises; to apply unequal conditions for equivalent performance to commercial partners, creating in this way a disadvantage in competition; to condition signing of acceptancy contracts by the partners for supplementary obligations which, by their nature or according to commercial usage, have no connection with the subject of such contracts.

Our employees are prohibited from performing any act of unfair competition manifested through: misappropriating clients of a company by using the relations established with such clients within the



Kingfisher (Lubrication) Limited

function previously held at Kingfisher (Lubrication) Limited, dismissal or attracting employees of a company for the purpose of setting up a competing company to capture customers of that company or hiring employees of a company in order to disorganize of its work. At the same time, our employees must

not take actions that harm the legitimate interests of consumers or other operations in breach of the competition law.

Principle 8: Governance and anti-corruption

Kingfisher (Lubrication) Limited has zero tolerance for corruption. All employees must never offer to provide anything of value directly or indirectly to government officials and business partners to secure an undue advantage. Kingfisher (Lubrication) Limited prohibits payment, offers of payment as well as

anything of value directly or indirectly with the purpose of influencing or obtaining undue business or personal advantage. Third parties will only be contracted to perform tasks which aid business interests provided: fees to be paid are reasonable; all arrangements are clearly documented; arrangements are in compliance with Kingfisher (Lubrication) Limited's policies.

Principle 9: Export Controls and Sanctions

Kingfisher will comply with all provisions for importing and exporting goods, services and information. Furthermore, any business with persons or companies named in sanctions lists is strictly prohibited, regardless of the delivery process. For instance, objects and technical drawings taken on a business trip, or technical transmissions by e-mail or cloud.

Principle 10: Environmental

Kingfisher will endeavour to improve the environmental performance of its products and services as well as reducing natural resource usage and strive to choose alternatives with less environmental impact. Kingfisher controls and implements actions taken to reduce the use of energy, water, raw materials and packaging materials. The energy used in Kingfisher's facilities originate from fossil free energy sources where possible.

Kingfisher implement systematic waste handling for wastewater, hazardous and non-hazardous waste. Oils, chemicals, batteries and other hazardous waste are kept separated from other waste and handled to avoid leakage into air, water or soil.

Waste shall be sorted, where possible, to be re-used or recycled. Landfill deposits should always be avoided.

We have implemented methods, procedures and equipment to introduce, handle, label and store chemicals in a safe way to minimise negative impact on people and the environment. Systems are in place to actively to limit and restrict their number of chemical products and we select chemicals with lowest possible health and environmental risk. Kingfisher shall perform COSHH risk assessments and take action to minimise any negative impact on people and the environment before introducing new chemicals. Employees working with risk chemicals shall always have updated and accessible instructions and special training regarding risk handling and emergency preparedness. Safety Data Sheets for all chemical products used in, or in connection with, any article when there is a risk that staff can be exposed to those chemical products.

Principle 11: Financial Reporting

All transactions of Kingfisher (Lubrication) Limited must be duly recorded so as to permit preparation of clear financial statements in conformity with generally accepted accounting principles. No false or misleading entries may be made in the books and records of Kingfisher (Lubrication) Limited for any reason, and no employee may engage in any arrangement that results in such a prohibited act.



Kingfisher (Lubrication) Limited

No undisclosed or unrecorded fund or asset of Kingfisher (Lubrication) Limited may be established for any purpose. No payment on behalf of Kingfisher (Lubrication) Limited (including those by cash) may be done without adequate supporting documentation or made with the intention or understanding that any part of such payment is to be used for any purpose other than as described by the documents supporting the payment.

From time to time, Kingfisher (Lubrication) Limited may publish or inform of policies on financial reporting, disclosure and compliance to reinforce the financial reporting expectations in this Code. All employees at any level are expected to implement and strictly follow these policies.

Principle 12: Restrictive Agreements with Third Parties

Kingfisher (Lubrication) Limited does not condone activities that seek to gain an unfair competitive advantage. No individual may engage in any activity which violates any valid restrictive agreements entered into by that individual for the benefit of a third party, and no individual may, directly or indirectly, use or disclose any confidential information or trade secrets of a third party that the individual obtained while employed by or associated with such third party.

Principle 13: Government Contracts and Services

Kingfisher (Lubrication) Limited is committed to complying with all applicable laws and regulations relating to government (public procurement) contracts and services and to ensuring that its reports, certifications and declarations to government officials are accurate and complete and that any deviations from contract requirements are properly approved.

Principle 14: Acceptance of Advantages

It is the policy of Kingfisher (Lubrication) Limited to prohibit all staff from soliciting or accepting any advantage from any persons having business dealings with Kingfisher (Lubrication) Limited (e.g. clients, suppliers, contractors). Employees who wish to accept any advantage from such persons should seek advice and permission from the responsible ethics officer.

Any gifts offered voluntarily to the staff in their official capacity are regarded as gifts to Kingfisher (Lubrication) Limited and they should not be accepted without permission. By default, staff should decline the offer if the acceptance could be perceived as against the interest of Kingfisher (Lubrication) Limited, or that of society, or lead to complaints of bias or impropriety.

For gifts, presented to staff in their official capacity and of low nominal value the refusal of which could be seen as unsociable or impolite, can be exceptionally accepted. In other circumstances, the staff should seek for a clear (i.e. in writing) and immediate (within 5 days from the offer) consent from the ethics officer to accept the gifts.

The ethics officer should keep proper records of the applications and permissions. Each permission will indicate the name of the applicant; the occasion of the offer; the nature and estimated value of the gift, and whether permission has been granted for the applicant to retain the gift or other directions have been

given to dispose of the gift. The permissions must be signed and dated by both the ethics officer and the applicant. Possible ways of disposal of such gifts are listed at Appendix 2.

Principle 15: Conflict of Interest

A conflict of interest situation arises when the “private interests” of the staff compete or conflict with the interests of Kingfisher (Lubrication) Limited. “Private interests” mean both the financial and personal interests of the staff or those of their connections including: family members and other close affiliates; personal friends; the clubs and societies to which they belong; and any person to whom they owe a favour or are obligated in any way.

Staff should avoid using their official position or any information made available to them in the course of their duties to benefit themselves, their affiliates or any other persons with whom they have personal or social ties. They should avoid putting themselves in a position that may lead to an actual or perceived

conflict of interest with Kingfisher (Lubrication) Limited. Failure to avoid or declare any conflict of interest may give rise to criticism of favouritism, abuse of authority or even allegations of corruption.

In particular, staff involved in the procurement process should declare conflict of interest if they have beneficial interest in any company which is being considered for selection as Kingfisher (Lubrication) Limited supplier of goods or services.

Appendix 3 provides some examples of conflict of interest situations that may be encountered by staff. When called upon to deal with matters of Kingfisher (Lubrication) Limited for which there is an actual or perceived conflict of interest, the staff member should make a declaration in writing to the ethics officer. He should then abstain from dealing with the matter in question or follow the instruction of the ethics officer who may reassign the task to other staff.

Principle 16: Misuse of Official Position

Staff who misuses their official position for personal gains or to favour their relatives or friends are liable to disciplinary action or even prosecution. Examples of misuse include a staff member responsible for the selection of suppliers giving undue favour or leaking information to his/her relative's company with a view to giving away an undue advantage.

Principle 17: Handling of Classified or Proprietary Information

Staff are not allowed to disclose any classified or exclusive information to anybody without authorisation. Staff who have access to or are in control of such information should at all times provide adequate safeguards to prevent its abuse or misuse. Examples of misuse include disclosure of information in return for monetary rewards, or use of information for personal interest. It should also be noted that unauthorized disclosure of any personal data may result in a breach of the applicable legislation on privacy.

Principle 18: Property of Kingfisher (Lubrication) Limited

Staff given access to any property of Kingfisher (Lubrication) Limited should ensure that it is properly used for the purpose of conducting Kingfisher (Lubrication) Limited's business. Misappropriation of the property for personal use or resale is strictly prohibited and will lead to disciplinary action.

Principle 19: Outside Employment

Employees who wish to take up paid outside work, including those on a part-time basis, must notify Kingfisher (Lubrication) Limited in writing (date and signed) and seek permission and guidance from the ethics officer (or Director using the notification procedure) before accepting the job. Approval will not be given if the outside work is considered to be in conflict with the interest and values of Kingfisher (Lubrication) Limited

Principle 20: Compliance with the Code

It is the personal responsibility of every staff member to understand and comply with the Code of Conduct. Every member of the staff shall sign a declaration of Principle to this purpose. The ethics officer or other mandated employee will keep declarations of Principle. Higher ranked employees should ensure that their subordinates understand and comply with the standards and requirements stated in the Code. Any doubts of interpretation or problems encountered, as well as any suggestions for improvement,



Kingfisher (Lubrication) Limited

should be addressed to the ethics officer for consideration and advice. Any staff member who violates any provision of the Code will be subject to disciplinary action. In cases of suspected corruption or other criminal offences, a report will be made to the appropriate authorities.

When facing a potential unethical behaviour the staff member should ask her/himself the following questions:

a) Is it in accordance with Kingfisher (Lubrication) Limited's practices and policies? b) Is it legal? c) What do my colleagues/Manager/HR Director/Ethics Officer think? d) How would I feel about telling someone else what I had done? e) How would our client react? f) How would Kingfisher (Lubrication) Limited feel if this was reported in the National newspaper? g) To what extent will this affect the environment?

Principle 21: Sanctions

Kingfisher (Lubrication) Limited can take prompt and appropriate remedial action in response to violations of the Code. Any employee who engages in conduct prohibited by the Code as determined by the ethics officer or external professional may be subject to discipline actions and sanctions in accordance with the labour law.

Once a complaint has been placed, the ethics officer will initially analyze it and s/he may meet privately with the applicant to understand the facts surrounding the issue. Following a fact-finding phase, an investigative meeting could be held with the employee alleged of the violation, to further ascertain the facts and receive observations. The decision should be issued in writing (date and signed), indicating a summary of the facts, reference to the specific violation and motivations.

The sanction may be under the form of:

- Warning;
- Private or public letter of reprimand;
- Transfer to other tasks or unit;
- Suspension from duties;
- Termination or removal.

The ethics officer shall report serious violations to appropriate government or legal authorities.

Principle 22: Reporting

Employees have a responsibility to promptly report to Kingfisher (Lubrication) Limited any violation of the Code. Kingfisher (Lubrication) Limited have in place appropriate mechanisms allowing employees to address communications to the ethics officer or the Board of Directors, with the highest degree of trust and confidentiality.

Employees will not be disciplined or retaliated against in any way for reporting violations in good faith. Retaliation against any employee for reporting policy violations, or for testifying, assisting or participating in any manner to inspections is strictly prohibited. Any employee who believes he or she has been subjected to or has witnessed retaliation must immediately report the alleged retaliation to the ethics officer.

If, after fair and impartial investigation, any employee found to be in breach of the policies in this document, will be subject to disciplinary procedures as specified in the employee handbook/contract of employment.

Principle 23: Ethics officer



Kingfisher (Lubrication) Limited

The position of ethics officer shall be appointed by the Board of Directors from within Kingfisher (Lubrication) Limited and shall be a company director and maybe under advisement from an external professional.

The ethics officer shall be a person of trust, independence and competence; s/he should be prepared, trained in dealing with matters related to this code of conduct.

The ethics officer shall perform their duty with the utmost tact, confidentiality, respect, fairness and proficiency. The ethics officer will handle day-to-day compliance matters, including:

- Receiving, reviewing, investigating and resolving concerns and reports on the matters described in this Code:
- Interpreting and providing guidance on the meaning and application of this Code

and

- Reporting periodically and as matters arise to senior staff of Kingfisher (Lubrication) Limited on the implementation and effectiveness of this Code and other compliance matters, and recommending any updates or amendments to this Code deemed necessary or advisable.

Appendix 1: Definition of Advantage and examples of prohibitions

“Advantage” means:

- any gift, loan, fee, reward or commission consisting of money or of any valuable security or of other property or interest in property of any description;
 - any office, employment or contract;
- any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- any other service, or favour, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted;
- the exercise or tolerance from the exercise of any right or any power or duty; and
- any offer, undertaking or promise, whether conditional or unconditional, of any advantage within the meaning of any of the preceding paragraphs above.

Every employee commits to:

- Do not solicit, accept, offer, promise or pay a bribe either directly or through a third party. This includes “facilitation payments”.
- Do not accept transportation, travel expenses or accommodations for trips that are not business related.
- Do not offer or accept donations for parties, including going-away parties.
- Do not solicit or accept personal discounts that are not available to all employees or available to the general public.
- Do not offer or accept personal rebates or refunds that are a result of company's purchases.
- Do not offer or accept excessive or inappropriate meals or entertainment. Generally, an excessive amount would be an amount you would not normally spend on yourself.

Gifts provided should not give the appearance of unduly influencing, obligating the recipient or providing an improper advantage to Kingfisher (Lubrication) Limited. Gifts or entertainment should not reflect adversely on Kingfisher (Lubrication) Limited or the recipient's company and the gifts should be given openly.



Kingfisher (Lubrication) Limited

The gift or entertainment should be accurately accounted for in the employee's expense report and on Kingfisher (Lubrication) Limited's books and records.

If you have questions regarding whether or not to accept or offer a gift or invitation, consult with the ethics officer and/or a Director.

Appendix 2: Examples of ways to dispose of gifts presented to a staff member in his official capacity

- If the gift is of perishable nature (e.g. food or drink), it shall be shared among the workforce or during an activity organized by Kingfisher (Lubrication) Limited.
- If the gift is a useful item, it may be sent to a charitable organization.
- If the gift is of historical or other interest, it may be sent to a library or museum.
- If the gift is suitable for display (e.g. a painting, vase, etc.), it may be retained for display in Kingfisher (Lubrication) Limited's premises.
- If the gift is a personal item of very low value it may be retained by the recipient.

Appendix 3: Examples of Conflict of Interest Situations

- A staff member has a financial interest in a company that is being considered for selection as Kingfisher (Lubrication) Limited's supplier of goods or services.
- A staff member accepts frequent gifts from Kingfisher (Lubrication) Limited's suppliers or contractors.