

# ETHICS POLICY

JANUARY 2026

**KOHLER** | UNINTERRUPTIBLE  
POWER

## OVERVIEW

Established in 1996, Uninterruptible Power Limited (part of the Rehko Group), is an established and well-respected company with a reputation based upon, passion, quality, innovation, reliability & integrity of power protection products, service excellence and customer satisfaction.

## POLICY

All associates of KUP will conduct business in an ethical manner and perform their duties with integrity, to foster a respectful workplace and build lasting relationships with our customers and each other. Unethical or inappropriate actions will not be tolerated within our operations. No one is exempt from practicing these principles.

## PURPOSE

We distinguish ourselves by the way in which we handle situations and uphold our ethical and moral obligations and principles. KUP maintains high ethical and appropriate behaviour standards through a set of Business Principles and Associates positions when it comes to appropriate and ethical behaviour.

## ETHICS STANCE

The Company's stance is that Ethics is at the centre of our business:

- Being trustworthy
- Being reliable
- Being respectful
- Being fair
- Being careful

## SCOPE

This policy applies to all KUP associates, employees, officers, agency staff, contractors, and anyone working on KUP's behalf.

If a provision of the present policy is contrary to local law, the latter applies in lieu of said provision.

## POLICY DETAIL

Associates should review the full policies for further information.

### Anti-Bribery

- We comply with the Anti-Bribery Laws in every jurisdiction in which we operate. Associates must never offer, provide, or accept bribes, kickbacks or other improper payments to gain an improper advantage or obtain/retain business.



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## Anti-Trust & Competition

The Company abides by antitrust laws to preserve and protect fair competition. Any practice that violates these laws must be reported immediately.

## Travel and Hospitality

Associates are allowed to pay for reasonable expenses directly related to a legitimate business purpose and must not offer travel, meals, gifts or entertainment with the intent to improperly influence a business decision or obtain a contract.

## Respectful Workplace

KUP is committed to conducting its operations in a manner that demonstrates respect for all associates. We strive to create and maintain a positive work environment by providing a safe, healthy, and respectful work environment.

## Equal Employment Opportunity

It is the policy of KUP to provide equal employment opportunity and treat all associates fairly. KUP is committed to this policy and will abide by all provisions of the Equality Act 2010.

## Workplace Violence

Violent behaviour or threats of violence of any kind, either express or implied, are not tolerated and will result in disciplinary action up to and including termination of employment. Violence is a serious violation of this code of conduct and threats of violence directed at an associate, customer, contractor or vendor will not be tolerated. KUP maintains a zero-tolerance standard regarding violence or threats of violence in the workplace.

## Associate Information Privacy

KUP is committed to protecting the privacy of personal information and will abide by all applicable data privacy laws and regulations.

## Quality

KUP is committed to providing products and services that meet or exceed customer expectations. Associates must follow established procedures and processes and raise concerns where quality could be compromised.

## Customer Satisfaction

We strive to understand customer needs, meet commitments and continually improve. Associates are expected to act professionally and respond promptly and appropriately to customer concerns.

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## Health, Safety and Environment

KUP is committed to conducting its operations in a manner that protects its people, property, communities and environment by providing a safe and healthful work environment. Safety measures must be proactive and designed to exceed minimum standards.

Recycling and energy conservation, waste minimization and water conservation are essential to reducing our environmental footprint. Associates are expected to support efforts to reduce pollution, protect health and safety, and enhance the environment.

## Conflicts of Interest

Associates must avoid conflicts of interest (or the appearance of conflicts) between personal interests and the interests of KUP.

A KUP Associate may be involved in other business activities or hold another job not connected with KUP or the wider group. The Associate must disclose these situations to his or her Manager. A determination will then be made as to whether such activities conflict with the performance of the Associate's responsibilities to KUP or are inconsistent with the exercise of the necessary time and effort to fulfil such responsibilities. In such cases, it will be necessary for the associate to take action as required to remove the conflict or inconsistency.

## Confidentiality and Protection of Information

Associates must protect KUP confidential information and only use or disclose it for legitimate business purposes and in accordance with policy and applicable law.

## Protection of Company Assets

Company assets must be used responsibly and for legitimate business purposes. Theft, misuse or negligent handling of company property is prohibited.

## Accurate Records and Reporting

Associates must maintain accurate and complete records and comply with internal controls and reporting requirements. Falsification or manipulation of records is prohibited.

## Compliance with Laws and Regulations

Associates must comply with applicable laws, regulations and contractual commitments in the jurisdictions where we operate. If you are unsure, seek guidance and raise concerns promptly.

## No Exemptions

These rules were not made to be broken. No one is exempt from practicing these principles.

If a situation or circumstance needs to be considered, the request needs to be submitted to Human Resources.



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## SPEAKING UP AND WHISTLEBLOWING

### Purpose

This section explains how to raise concerns (including whistleblowing concerns) and the protections available for anyone who reports in good faith.

### Scope

Applies to all KUP associates, employees, officers, agency staff, contractors, and anyone working on KUP's behalf.

### Concerns covered

This section covers (for example):

- Fraud, theft, bribery, money laundering, or other criminal activity.
- Criminal facilitation of tax evasion (including attempted facilitation) by anyone acting on KUP's behalf.
- Breaches of law, regulation, or contractual commitments.
- Financial or accounting irregularities, falsification of records, improper payments.
- Health and safety risks, violence, threats, or unsafe acts.
- Environmental incidents or non-compliance with environmental controls.
- Data protection / confidentiality breaches or cyber/security incidents.
- Bullying, harassment, discrimination, or retaliation against a reporter.
- If you are unsure, you are encouraged to raise the concern and seek guidance.

### Encouragement to report

KUP encourages employees and officers to report concerns early. Concerns raised in good faith will be taken seriously.

### How and where to raise a concern

You can raise a concern via:

- Your line manager or local management within the business or staff unit.
- HR Manager.
- Ethics Helpline: [energy.ethics.helpline@rehlko.com](mailto:energy.ethics.helpline@rehlko.com) or visit <https://rehlko.navexone.com> to find the country specific Helpline number.

If your concern involves your line management chain, or you prefer not to raise it internally, use the Ethics Helpline or contact HR / Corporate Security.

If there is immediate risk to life/serious injury, use emergency arrangements first (e.g., site response / 999) and then report via the routes above.

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## Protection from victimisation (non-retaliation)

KUP will not tolerate retaliation or victimisation of anyone who raises a concern in good faith or assists with an investigation. Retaliation includes dismissal, demotion, loss of opportunities, bullying, threats, or any other detriment.

## Confidentiality and anonymity

Reports will be handled sensitively and shared only on a need-to-know basis. Anonymous reports will be accepted where permitted by local law and the chosen reporting route.

## What happens next

KUP will:

- Acknowledge receipt where possible.
- Assess urgency, risk and ownership (e.g., HR, QHSE/IMS, Finance, Legal, Security).
- Investigate proportionately and fairly, then take appropriate action.
- Provide feedback where appropriate and lawful (noting confidentiality may limit detail).

## Good faith

Reports should be made honestly and in good faith. Concerns may be raised even if they are not ultimately substantiated. Deliberately false or malicious allegations may result in disciplinary action.

## Communication, training and review

This section will be communicated to staff and supported by induction and periodic training as appropriate. It will be reviewed at least annually, and sooner if required by legal/customer changes or a serious incident.

The Managing Director has overall responsibility for ensuring this policy is maintained and reviewed on an annual basis, and that it is appropriate to the requirements and objectives of our business. It is communicated to employees through induction and ongoing communications and is available to relevant interested parties on request and via our website.



**David Renton**  
**Managing Director**  
January 2026