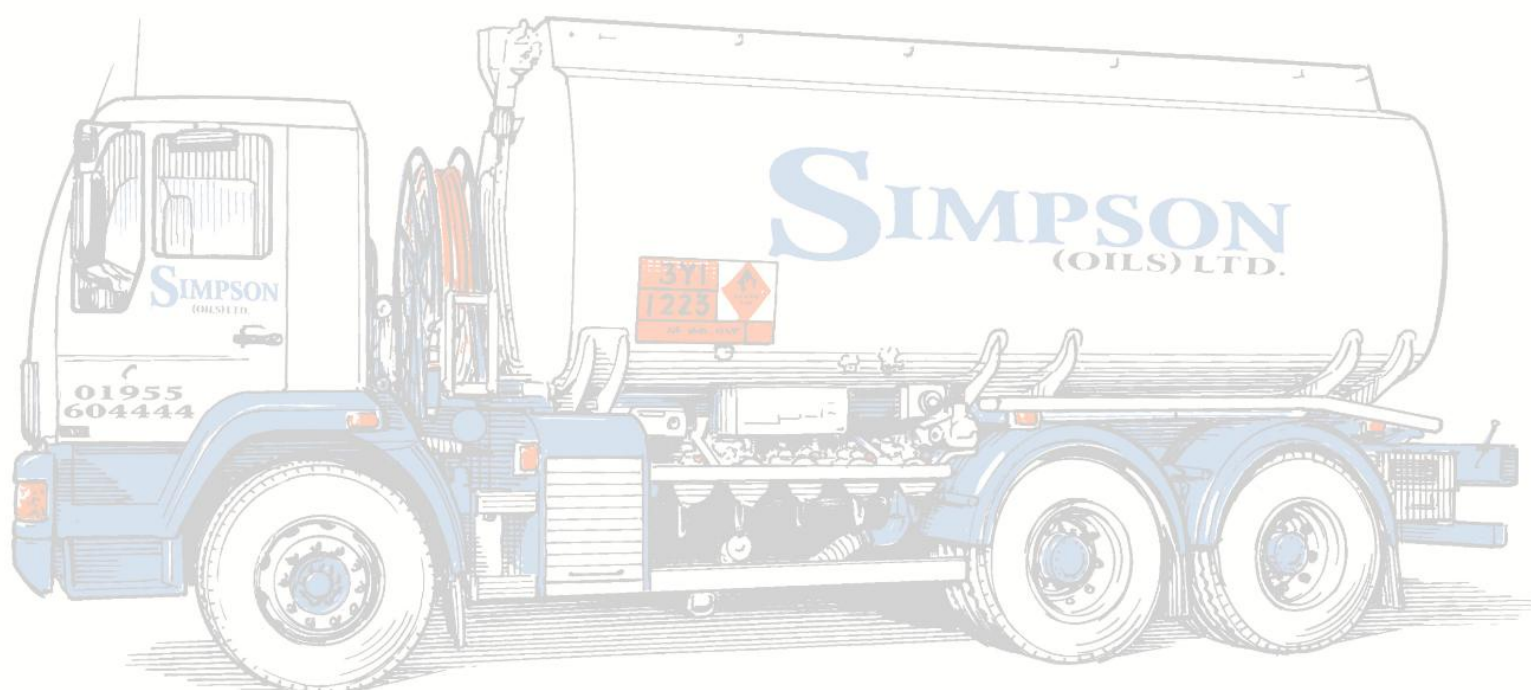


Modern slavery and human trafficking statement



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Modern slavery and human trafficking statement

This statement is made pursuant to section 54 of the Modern Slavery Act 2015 (MSA). It constitutes Simpson Oils Ltd modern slavery and human trafficking statement for the financial year ending 31 March 2026.

1. Introduction

We acknowledge that we have a moral and social responsibility to take a zero-tolerance approach to modern slavery in any form. We are committed to continuously improve our practices to identify and eliminate any modern slavery and human trafficking in our business and supply chains, and to act ethically and with integrity in all our business relationships. This commitment is emphasised in our employee training and company policies as well as external service provider selection and evaluation processes.

Raising awareness of modern day slavery both within our business and our supply chains is important part of our strategy.

2. Structure and supply chain

Simpson Oils Ltd. supplies fuels and lubricants from the depots at Scrabster and Wick in Caithness and Invergordon in Ross-Shire to domestic, commercial, agricultural and maritime customers in the North of Scotland. Our office and workshop is based in Wick. We also operate a filling station in Thurso.

We employ our administration and operational personnel directly and they are not in any category, which is generally seen to be vulnerable to modern slavery in this country, so our focus is to ensure there are policies and procedures in place and to maintain the highest ethical standards across our supply chain.

Simpson Oils Ltd uses a range of suppliers who supply goods for sale. We also work with a number of other partners who help run our office and support our operations.

We source our product from main UK based refineries. We bring the product by ship to our depots in Wick, Scrabster and Invergordon. It is then delivered to customers via road tankers or pipeline.

3. Policies on modern slavery

With the aim to minimise the risks of modern slavery in our supply chain we have a policy and procedure for selecting subcontractors.

A standard whistleblowing policy encourages staff to report concerns about any wrongdoing, which extends to human right violations like modern slavery/trafficking and child or forced labour.

Other relevant policies include those on equal treatment of employees, fair recruitment and anti-bribery and corruption.

We are committed to ensuring that our suppliers adhere to the highest standards of ethics and corporate social responsibility. Suppliers are required to provide their Anti – slavery Policy and to ensure that they provide safe working conditions, treat workers with dignity and respect, and act ethically and within the law in their use of labour. Violations of the Company's Anti- slavery Policy will lead to the termination of the business relationship.

A full copy of this Policy and a copy of the Modern Slavery Act 2015 will be accessible to all employees electronically. We encourage all our employees, to report any concerns relating to unlawful conduct, malpractice, dangers to the public or the environment, and any other matter of a serious nature.

4. Our approach of tackling modern slavery

We have implemented zero-tolerance approach to modern slavery and the prevention, detection and reporting of modern slavery in any part of our business or supply chain is the responsibility of all those working for us or under our control. We expect the same high standard from all suppliers, contractors and business partners as part of our contracting processes.

We seek assurance that the products we offer our customers have the relevant certification.

We recruit people with a range of experiences, perspectives and knowledge and we ensure equal opportunity to all potential candidates.

We pay attention to employee details and check their right to work in the UK.

We recognize employees for their talents and contributions by discussing career development plans with our staff.

We ensure our temporary workers receive reasonable number of paid hours each week and have the opportunity to transfer to permanent employment when vacancies arise.

We pay all our personnel not less than the living wage. All salaries are paid on time and in full. We check that personnel have bank account in their own name into which their remuneration is paid.

We continue maintaining responsible employment practices and creating good working environment to ensure employees are able to raise any concerns. Employees are required to avoid any activity that might lead to or suggest a breach of MSA.

We encourage our employees to raise genuine concerns in good faith about any issue or suspicion at the earliest

possible stage. We ensure no one suffers any detrimental treatment as a result of reporting their concerns. We also require suppliers to report immediately if they become aware or have reason to believe that there is a breach of the MSA. We will monitor their investigations.

We put measures in place to react on breaches of MSA, which can include disciplinary action, dismissal for misconduct, termination of contract.

Over the course of the next financial year we will continue to enhance our procedures to help us identify, prevent and mitigate any risks of modern slavery or human trafficking in relation to new and existing suppliers. We will give support and guidance to help to address coercive, abusive and exploitative work practices in our own business and supply chain.

We will be developing further training targeted at different levels and groups within the business to increase awareness of the indicators of modern slavery and how to raise any concerns.

5. Due diligence process

We have implemented Contractor appointment and management procedures, including Supplier pre-qualification questionnaire when considering taking on new suppliers. It states "All suppliers must comply with applicable international and national laws and standards". This includes also labour practices and human rights, slavery and human trafficking legislation.

We review our service providers periodically as part of our ethical auditing of suppliers. The aim is to work closely with them to help spot potential indicators of modern slavery.

A Simpson Oils Ltd. team is responsible for assessing the information submitted by subcontractors or suppliers. Should a subcontractor or supplier fail to provide the information requested or to meet Simpson Oils' expectations, we will take appropriate action, which may include not entering into a relationship or terminating the relationship with the subcontractor or supplier concerned.

6. Assessing the risk of modern slavery

We have reviewed our own operations and those of the supply chain by considering geography, the type of work being carried out and the type of labour used. We do not operate in countries with a high prevalence of modern slavery. Our employees are largely educated or skilled, or are undertaking work in controlled environments where there are established policies and processes. Based on the above considerations, we believe that the risk of modern slavery in our directly employed workforce and tier one supply chain is low.

7. Measuring effectiveness

We measure effectiveness by monitoring results of supplier evaluation process in particular adherence to our policies and reports of any breaches. We also monitor data and quantitative feedback of all training we deliver.

8. Training

Training about the risks of modern slavery and human trafficking in our supply chains and our business forms part of the induction process for all individuals who work for us.

To ensure a high level of understanding for those working directly with suppliers, where appropriate, we aim to educate our staff through targeted training in particular on how employees can identify the signs of modern slavery and human trafficking, how to assess the risk in relation to various aspects of the business, and what should be done if this activity is suspected.

Approval

This statement has been approved by the managing director of Simpson Oils Ltd on 01 April 2026.



Hugh Simpson
Managing director