



International Sanctions Policy

Effective Date: January 5th, 2026

Last Reviewed: January 5th, 2026

Next Review Date: January 5th, 2027

1. Purpose

Legacy Energies Inc. is committed to conducting business in compliance with all applicable international sanctions laws and regulations. This policy outlines our approach to identifying, managing, and mitigating risks associated with international trade sanctions to ensure that our operations do not inadvertently violate sanctions or expose the company to legal, financial, or reputational risks.

2. Scope

This policy applies to all employees, officers, directors, contractors, suppliers, and third-party representatives of Legacy Energies Inc. It governs all aspects of international business activities, including the trade of goods, services, and technologies across borders, and applies in all jurisdictions where Legacy operates.

3. Policy Statement

Legacy Energies Inc. will comply with all applicable international sanctions regimes, including those imposed by the United Nations (UN), the European Union (EU), the United States (U.S.), and other relevant authorities. We are committed to identifying and avoiding business transactions with sanctioned individuals, entities, or countries and ensuring that our products and services are not used in violation of international laws.

4. International Sanctions Programs

Legacy will comply with the following major sanctions programs, among others:

- United Nations (UN) Sanctions: Imposed by the UN Security Council to address global security issues, including terrorism, nuclear proliferation, and violations of international law.
- United States Sanctions: Enforced by the Office of Foreign Assets Control (OFAC) under the U.S. Department of the Treasury, including the International Emergency Economic Powers Act (IEEPA), Global Magnitsky Act, and country-specific sanctions like those against Iran, Russia, and North Korea.

foreign policy concerns, human rights violations, and global security threats.

- UK Sanctions: Under the Sanctions and Anti-Money Laundering Act (SAML), following

Brexit, the UK applies independent sanctions while often aligning with UN and U.S. policies.

5. Key Commitments

5.1 Screening and Due Diligence:

Legacy will conduct thorough due diligence on all business partners, suppliers, customers, and transactions to ensure compliance with sanctions laws. This includes:

- Sanctions List Screening: Screening counterparties against lists of sanctioned individuals, entities, and countries maintained by the UN, U.S. (OFAC's Specially Designated Nationals and Blocked Persons List), EU, and other authorities.
- Enhanced Due Diligence: In high-risk jurisdictions or industries, Legacy will perform enhanced due diligence, including detailed assessments of ownership structures, business activities, and geographic exposure.

5.2 Prohibited Transactions:

Legacy prohibits the following activities under this policy:

- Direct or indirect dealings with individuals, entities, or countries subject to international sanctions.
- Engaging in transactions or partnerships that could involve sanctioned products, technologies, or services.
- Providing financial services, funding, or facilitating business with any person or entity involved in sanctioned activities.

5.3 Compliance with Export Controls:

Legacy will comply with all export control regulations, including those governed by the International Traffic in Arms Regulations (ITAR) and the Export Administration Regulations (EAR). These regulations ensure that sensitive technologies and goods are not exported to sanctioned countries or entities.

6. Responsibilities of Employees and Business Partners

6.1 Employee Responsibilities:

All employees must be aware of international sanctions and ensure that their actions and decisions comply with this policy. Employees must:

- Immediately report any suspected violations of sanctions laws.
- Ensure that they perform due diligence before engaging in any international transactions.
- Seek guidance from the Compliance Department when dealing with business in or involving high-risk jurisdictions.

6.2 Business Partner Requirements:

Suppliers, contractors, and third-party representatives must also comply with international sanctions laws. Legacy will include contractual clauses in all agreements requiring adherence to these laws and may terminate contracts with partners found to be in violation.

7. Monitoring and Reporting

7.1 Monitoring of Transactions:

Legacy will continuously monitor its transactions, customers, and supply chains to ensure compliance with international sanctions. This includes the use of specialized software and third-party tools for automated sanctions screening and ongoing monitoring.

7.2 Reporting of Violations:

Employees are required to report any actual or suspected sanctions violations immediately to the Compliance Department or through the Whistleblower Hotline. All reports will be thoroughly investigated, and any confirmed breaches will be addressed promptly.

7.3 Voluntary Disclosures:

If Legacy discovers an inadvertent violation of international sanctions, we will voluntarily disclose the violation to the relevant authorities, such as OFAC or the UK Office of Financial Sanctions Implementation (OFSI), and cooperate fully with any subsequent investigations.

8. Consequences of Non-Compliance

8.1 Legal and Financial Penalties:

Violations of international sanctions laws can result in severe civil and criminal penalties, including substantial fines, loss of export privileges, and imprisonment. Employees or business partners who fail to comply with this policy may face legal action, termination of employment or contracts, and individual prosecution.

8.2 Reputational Damage:

Non-compliance with sanctions laws can result in significant reputational damage to Legacy Energies Inc. and its stakeholders. The company will take all necessary measures to protect its reputation and avoid exposure to sanctioned activities.

9. Training and Awareness

9.1 Employee Training:

All employees involved in international business operations, finance, legal, and compliance will receive mandatory training on international sanctions laws and the company's compliance requirements. Refresher courses will be provided regularly to ensure ongoing awareness.

9.2 Business Partner Communication:

Legacy will communicate its commitment to sanctions compliance to all business partners, including suppliers and contractors, through our Supplier Code of Conduct and contractual obligations.

10. Monitoring and Review

10.1 Continuous Monitoring:

The Compliance Department will continuously monitor international sanctions developments and update this policy as needed to reflect changes in laws or regulations.

10.2 Annual Review:

This policy will be reviewed annually to ensure its effectiveness and alignment with current legal requirements. Any changes will be communicated to employees and business partners promptly.

Legacy Energies, Inc.

733 3rd Ave, New York, New York, 10017, United States.

info@legacyenergies.com

<https://www.legacyenergies.com>