



## **Whistleblowing Policy**

Effective Date: January 5th, 2026

Last Reviewed: January 5th, 2026

Next Review Date: January 5th, 2027

### **1. Purpose**

The purpose of this Whistleblowing Policy is to encourage employees, contractors, and external stakeholders of Legacy Energies Inc. to report any known or suspected improper conduct or illegal activity without fear of retaliation. Legacy Energies Inc. is committed to maintaining the highest standards of ethics, compliance, and transparency.

### **2. Scope**

This policy applies to all employees, officers, directors, contractors, suppliers, partners, and third-party representatives of Legacy Energies Inc., across all jurisdictions in which we operate.

### **3. Policy Statement**

Legacy Energies Inc. is committed to creating an open and transparent work environment where employees and stakeholders feel comfortable reporting unethical or illegal conduct. All reported concerns will be taken seriously, investigated promptly, and addressed appropriately.

### **4. Whistleblowing Definitions**

- Whistleblower: An individual who reports misconduct, illegal activities, or unethical behavior within the company.
- Improper Conduct: Includes but is not limited to violations of company policies, criminal offenses, fraud, corruption, bribery, environmental harm, human rights violations, health and safety breaches, and financial misconduct.

### **5. Whistleblowing Procedures**

#### **5.1 Reporting Channels:**

Legacy Energies Inc. provides several secure and confidential channels for reporting concerns:  
- Internal Reporting: Employees can report concerns to their immediate manager, the Compliance Officer, or the Human Resources Department.

- Anonymous Reporting: An external, independent whistleblowing hotline is available to ensure anonymity for individuals who prefer not to disclose their identity. Reports can be submitted through:

- Confidential Email: [compliance@legacyenergies.com](mailto:compliance@legacyenergies.com)

#### **5.2 Information to Provide:**

When making a report, whistleblowers should provide as much detail as possible, including:

- Description of the improper conduct or issue.
- Names of individuals involved.
- Date, time, and location of incidents.
- Supporting evidence, if available (e.g., documents, emails).

### **5.3 Confidentiality and Anonymity:**

Legacy Energies Inc. will protect the identity of the whistleblower to the fullest extent possible. If the whistleblower chooses to remain anonymous, the company will ensure that the investigation proceeds with complete confidentiality.

## **6. Investigation Process**

### **6.1 Initial Assessment:**

All reports will be reviewed by the Compliance Department to determine the appropriate course of action. If necessary, the Compliance Department will involve other relevant departments, such as Legal or Internal Audit, to conduct a thorough investigation.

### **6.2 Investigation Timeline:**

- Upon receiving a report, Legacy will acknowledge the complaint within 10 business days. - An investigation will be initiated promptly, and findings will be reported within 48 hours, unless further investigation is required due to complexity.

### **6.3 Rights of the Whistleblower:**

- Non-Retaliation: Whistleblowers will be protected from any form of retaliation or discrimination as a result of reporting concerns. This includes protection against termination, demotion, suspension, harassment, or other forms of retribution.
- Feedback: The whistleblower will be kept informed about the progress of the investigation unless it is deemed confidential or sensitive.

## **7. Non-Retaliation and Whistleblower Protection**

Legacy Energies Inc. strictly prohibits any form of retaliation against individuals who report in good faith. Any employee or manager found to be engaging in retaliatory actions will face disciplinary measures, including possible termination.

- Good Faith Reporting: Whistleblowers are encouraged to report concerns in good faith. However, knowingly submitting false or malicious complaints may result in disciplinary action.

## **8. Accountability and Consequences for Misconduct**

If the investigation confirms that improper conduct has occurred, disciplinary action will be taken against those involved. This may include termination of employment or contracts, legal action, or reporting to authorities, as required by law.

## **9. Training and Communication**

Legacy Energies Inc. will provide regular training on the Whistleblowing Policy to all employees and key stakeholders. This policy will also be made accessible on the company's internal communication platforms, ensuring all employees understand the reporting process and their rights under this policy.

## **10. Monitoring and Review**

The Whistleblowing Policy will be monitored continuously and reviewed annually to ensure its effectiveness. Any amendments or updates to this policy will be communicated promptly to all employees and stakeholders.

Legacy Energies, Inc.

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