



Conflict of Interest Policy

Effective Date: January 5th, 2026

Last Reviewed: January 5th, 2026

Next Review Date: January 5th, 2027

1. Purpose

The purpose of this Conflict of Interest Policy is to ensure that all employees, officers, directors, and representatives of Legacy Energies Inc. conduct themselves with integrity and avoid situations where their personal interests may conflict, or appear to conflict, with the interests of the company. This policy provides guidance on how to identify, disclose, and manage potential conflicts of interest.

2. Scope

This policy applies to all employees, officers, directors, contractors, and third-party representatives of Legacy Energies Inc. globally. It governs relationships, business dealings, and decisions that may give rise to a conflict of interest.

3. Policy Statement

Legacy Energies Inc. is committed to conducting business ethically and transparently. All employees and representatives must act in the best interests of the company and avoid conflicts of interest, whether real or perceived, that may affect their objectivity or decision-making.

4. Definition of a Conflict of Interest

A conflict of interest occurs when an individual's personal interests interfere, or appear to interfere, with their duties and responsibilities to the company. This may include, but is not limited to:

- Financial Interests: Holding a financial interest in a competitor, supplier, or customer of the company.
- Outside Employment or Consulting: Engaging in outside employment, consultancy, or business activity that competes with or affects the performance of duties for Legacy.
- Family and Personal Relationships: Involvement in business decisions that benefit a relative, spouse, or close personal relationship.
- Corporate Opportunities: Taking advantage of business opportunities that belong to Legacy for personal gain or benefit.

5. Employee Responsibilities

5.1 Avoiding Conflicts:

Employees must avoid situations where their personal interests, relationships, or activities could interfere with their responsibilities to Legacy Energies Inc. Employees should not take any action or enter into any relationship that creates, or could create, a conflict of interest.

5.2 Disclosure of Conflicts:

If an employee believes a conflict of interest exists or could arise, they must disclose it immediately to their manager or the Compliance Department. Full and prompt disclosure allows the company to assess the situation and take appropriate steps to address it.

5.3 Acting with Integrity:

Employees are expected to act in the best interests of the company at all times, and any personal interest that conflicts with their duties must be reported. Employees should refrain from using company resources, information, or their position to advance personal interests.

6. Examples of Conflicts of Interest

6.1 Financial Conflicts:

- Holding stock or financial interests in a company that does business with or competes with Legacy.
- Participating in negotiations or decision-making with a company in which a relative or close personal associate has a financial stake.

6.2 Outside Employment:

- Serving as a consultant or employee for a competitor or a company doing business with Legacy.
- Taking on outside work that impacts your ability to fulfill your responsibilities at Legacy Energies Inc.

6.3 Family and Personal Relationships:

- Hiring, supervising, or participating in decisions that directly affect the employment or financial interests of a family member or personal relationship.
- Engaging in a business transaction that benefits a relative or close associate without full disclosure.

7. Managing Conflicts of Interest

7.1 Reporting and Approval:

Employees must report potential conflicts of interest to their manager or the Compliance Department. In cases where a conflict of interest is unavoidable, the Compliance Department will review the situation and determine appropriate actions, which may include:

- Recusal from Decision-Making: The individual may be required to remove themselves from any decision-making processes related to the conflict.
- Termination of Conflicting Interests: The employee may be required to divest financial interests or terminate outside engagements that create conflicts.
- Disclosure to Relevant Parties: If appropriate, conflicts may need to be disclosed to third parties (e.g., clients or business partners) to maintain transparency.

7.2 Recusal from Business Decisions:

Employees who have disclosed a conflict of interest must not participate in any decisions or

negotiations related to the matter in question. Legacy will assign a neutral third party to oversee these processes to ensure fairness.

8. Monitoring and Compliance

8.1 Internal Audits:

Legacy Energies Inc. will periodically review and audit business transactions, employee relationships, and third-party engagements to identify potential conflicts of interest. These reviews will be conducted by the Compliance Department.

8.2 Enforcement:

Any employee found to have failed to disclose a conflict of interest or engaged in unethical behavior related to conflicts will face disciplinary action, which may include termination of employment or legal action.

9. Reporting Violations

9.1 Whistleblowing Channels:

Employees and stakeholders are encouraged to report any suspected or known conflicts of interest through Legacy's Whistleblower Hotline or the Compliance Department. Reports may be made anonymously, and all reports will be investigated.

9.2 Non-Retaliation:

Legacy Energies Inc. strictly prohibits retaliation against employees who report conflicts of interest or other ethical concerns in good faith. Any retaliatory actions will result in disciplinary action.

10. Training and Awareness

10.1 Employee Training:

All employees are required to complete regular training on the Conflict of Interest Policy to ensure awareness of their responsibilities and the process for disclosing conflicts.

11. Policy Review

11.1 Annual Review:

This policy will be reviewed annually by the Compliance Department to ensure it remains up to date with legal requirements and industry standards. Any changes to the policy will be communicated to all employees.