

Code of Business Ethics & Conduct

Effective Date: January 5th, 2026

Last Reviewed: January 5th, 2026

Next Review Date: January 5th, 2027

1. Purpose

The purpose of this Code of Business Ethics & Conduct is to establish clear ethical principles and legal compliance standards for all employees, officers, directors, contractors, and third-party representatives of Legacy Energies Inc. It ensures that our business is conducted with the highest level of integrity and in accordance with all applicable laws and regulations.

2. Scope

This Code applies to all employees, officers, directors, contractors, and consultants representing Legacy Energies Inc. It governs all business activities globally, including interactions with customers, suppliers, governmental bodies, communities, and competitors.

3. Commitment to Ethical Business Practices

3.1 Integrity & Honesty:

Legacy Energies Inc. conducts its business in a fair and ethical manner. All employees are expected to act honestly, avoid deception, and uphold the company's reputation for integrity. Decisions must be made objectively, free from conflicts of interest, and always in the best interests of the company and its stakeholders.

3.2 Compliance with Laws and Regulations:

All employees must comply with the laws, regulations, and industry standards applicable to our operations, including anti-bribery and corruption, competition, environmental, health, and safety regulations.

3.3 Responsibility to Shareholders:

Legacy Energies Inc. is committed to delivering value to its shareholders through transparent and responsible business practices. Financial integrity and responsible risk management are core to how we operate, ensuring long-term sustainable growth.

4. Ethical Conduct in Business Operations

4.1 Fair Dealing:

Employees must deal fairly with customers, suppliers, competitors, and colleagues. Legacy Energies prohibits any form of unfair business practices, including deceptive marketing, fraud, misrepresentation, or manipulation.

4.2 Anti-Corruption & Bribery:

In line with our Anti-Bribery & Corruption Policy, Legacy maintains a zero-tolerance approach to bribery and corruption. Employees must not offer, give, or receive any form of bribe or improper payment to secure business or influence decisions. Employees are required to report any suspected incidents of bribery to the Compliance Department.

4.3 Anti-Trust & Competition Law Compliance:

Legacy Energies Inc. is committed to competing fairly in the marketplace. Employees must comply with antitrust and competition laws in all jurisdictions where we operate. Any form of price-fixing, bid-rigging, market allocation, or unfair restriction of competition is prohibited.

5. Conflicts of Interest

5.1 Avoiding Conflicts:

Employees must avoid situations where personal interests may conflict with the interests of Legacy Energies Inc. This includes situations where an employee's financial or personal relationships could interfere with their decision-making responsibilities at Legacy.

5.2 Disclosure of Conflicts:

If an actual or potential conflict of interest arises, the employee must disclose it to their manager or the Compliance Department. Steps will be taken to manage or eliminate the conflict, including recusal from decision-making if necessary.

6. Corporate Social Responsibility

6.1 Environmental Stewardship:

Legacy Energies Inc. is committed to minimizing the environmental impact of its operations. Employees are expected to follow all environmental laws and internal sustainability practices, including pollution prevention, energy conservation, and responsible resource management.

6.2 Human Rights & Labor Standards:

Legacy adheres to international human rights principles and labor standards. We prohibit the use of forced labor, child labor, and discrimination in any form. Our commitment extends to ensuring that our supply chain also respects these standards.

6.3 Community Engagement:

We strive to positively impact the communities in which we operate. Employees are encouraged to engage in ethical and socially responsible behavior that benefits local communities while upholding Legacy's values.

7. Protecting Company Assets & Confidential Information

7.1 Protection of Assets:

Employees must protect Legacy's assets, including intellectual property, equipment, financial resources, and data. These assets should only be used for legitimate business purposes and in

compliance with all relevant policies.

7.2 Confidential Information:

Employees must safeguard confidential company information, including trade secrets, financial data, and personal information of colleagues, clients, or partners. Unauthorized disclosure or misuse of confidential information is strictly prohibited.

8. Insider Trading Prohibition

8.1 Non-Disclosure of Inside Information:

Employees with access to material, non-public information (also known as inside information) must not use or disclose this information for personal gain. Trading on inside information, or sharing it with others who may trade, is illegal and will be subject to severe penalties.

9. Reporting and Whistleblowing

9.1 Reporting Violations:

Employees are encouraged to report any violations of this Code of Business Ethics & Conduct. Legacy provides confidential channels, such as the Whistleblower Hotline and Internal Compliance Office, to report concerns without fear of retaliation.

9.2 Non-Retaliation:

Legacy Energies strictly prohibits retaliation against employees who report violations in good faith. Employees who retaliate against whistleblowers will face disciplinary action.

10. Enforcement and Accountability

10.1 Responsibility of Management:

Managers and supervisors are responsible for ensuring compliance with this Code of Conduct. They must foster an environment where ethical behavior is the norm and address any concerns or violations that arise.

10.2 Disciplinary Action:

Violations of this Code of Conduct will result in disciplinary action, which may include termination of employment, civil or criminal prosecution, and fines, depending on the severity of the infraction.

11. Training and Awareness

11.1 Employee Training:

All employees must undergo regular training on business ethics, anti-corruption practices, and legal compliance. Refresher courses will be provided to ensure that employees remain aware of their responsibilities.

12. Monitoring and Review

12.1 Continuous Monitoring:

The Compliance Department will monitor compliance with this Code through audits and risk assessments. Employees are expected to cooperate fully with any investigations or audits conducted by the company.

12.2 Policy Review:

This Code will be reviewed annually to ensure it remains aligned with legal requirements, industry best practices, and the evolving business environment. Any amendments will be communicated to all employees.

