



VIARO ENERGY GROUP SANCTIONS AND ANTI-MONEY LAUNDERING POLICY

The Viaro Energy Group (Viaro Energy) does business across the world, and its global business operations may implicate the laws and regulations of various jurisdictions. This includes international economic sanctions and anti-money laundering laws and regulations administered by the United States, the European Union, and other jurisdictions in which it conducts business. Compliance with these laws is of the utmost importance to Viaro Energy and requires the full support of the company and those associated with it, including senior management, employees, and parties representing Viaro Energy or acting on its behalf.

In order to ensure full compliance with these laws and regulations, the company has adopted with immediate effect the following Sanctions and Anti-Money Laundering Policy (the "Policy"). While the Policy is written in simple terms, its application may not always be as straightforward. If there are any questions about the applicability of the Policy to a proposed transaction, please contact Viaro Energy's senior management and/or designated compliance officer(s) for further assistance. It is the responsibility of all Viaro Energy management and staff to read and understand this Policy, and ignorance of its requirements will not excuse any violations.

As part of the Policy, the following company-wide measures are to be immediately implemented by Viaro Energy through the appropriate company personnel:

1. Neither Viaro Energy, its staff, nor its affiliates or agents shall engage in any transaction or dealing involving any sanctioned party or jurisdiction, directly or indirectly, unless and until those sanctions are adjusted or excepted to allow Viaro Energy to transact or deal in a legal manner with suppliers or customers implicated by sanctions. Viaro Energy's staff, affiliates, and agents will be informed if and when those circumstances occur, and this Policy will then be revised

accordingly;

2. All parties, including suppliers, customers, vessels, and other intermediaries, directly or indirectly involved with Viaro Energy or its business activities must be thoroughly screened in accordance with the screening procedures described in this Policy prior to engaging in any transactions;
3. Involvement of unscreened vessels or other third parties not part of the original contract is prohibited; and
4. All payment instructions and remittance applications shall include the following information, at a minimum, in the memo field or other appropriate section:
 - a. Full legal name and address of the import-side or export-side individual or entity;
 - b. Nature of the underlying transaction; and
 - c. Related invoice numbers (when available).

Viaro Energy management has made a commitment to ensuring compliance with all relevant international sanctions and anti-money laundering laws, rules, and regulations. Accordingly, Viaro Energy management will broadly disseminate this Policy and the accompanying Sanctions and Anti-Money Laundering Screening Procedures and emphasize to the staff, affiliates, and agents under management's supervision that the purchases, sales, or other company business will not be pursued at the expense of this Policy. As part of this effort, Viaro Energy management is directed to actively participate in Viaro Energy's compliance functions and will assume responsibility for implementing this Policy. Accordingly, each member of Viaro Energy's management should understand this Policy and should continuously endorse those internal controls that have been implemented to ensure compliance by the company.

This commitment will further be reflected by the appointment of a company officer(s) tasked with the day-to-day operational responsibility of those measures—i.e. Compliance Officer(s). The Compliance Officer(s) will ensure the legal and ethical integrity of the company by enforcing this Policy and overseeing the compliance program necessary to do so. The Compliance Officer(s) will be a high-level official with sufficient authority

and discretion to effectively manage that program and ensure compliance. That Compliance Officer(s) will report directly to Viaro Energy's senior management.

Whenever there are concerns regarding conflicts of interest of individuals or groups for any issue arising under this Policy, those persons will be screened off from the resolution process. Accordingly, the Compliance Officer(s) will not be a Viaro Energy staff member that is involved in the sales aspect of the company, either directly or indirectly, as this may create a conflict of interest between business demands and the company's ability to comply with this Policy.

As part of Viaro Energy's commitments under this Policy, an annual formal statement concerning this Policy and any relevant modifications or updates will be disseminated to all Viaro Energy employees. Furthermore, in order to implement this Policy, all relevant officers, employees, and third-party affiliates will be properly trained on its requirements. Viaro Energy personnel in business lines that have a higher exposure risk under this Policy will be subject to more frequent training. The training will be in-person, incorporate up-to-date training materials, and conducted at intervals decided by the Compliance Officer(s).

A comprehensive system for reviewing Viaro Energy's overall compliance behavior at both a macro and micro level is an essential element of ensuring proper implementation of this Policy. This includes the active monitoring by the Compliance Officer(s) of Viaro Energy's business operations and assessment of the risks posed by those operations to its compliance commitments. This active monitoring shall incorporate auditing, including by internal and external means, in order to identify and remediate any gaps in Viaro Energy's policies or procedures.

Accordingly, Viaro Energy will periodically perform an internal audit of the company and its ongoing business operations in order to detect any potential gaps or risks to the integrity of this Policy. This internal audit will include:

1. Interviews with business managers;
2. Review of compliance procedures, including a comparison of operational practices to compliance procedures;
3. Review of management commitment;
4. Review of training programs;

5. Review of internal assessments;
6. Review of notifications of noncompliance;
7. Review of corrective action and follow-up; and
8. Review of recordkeeping practices.

This internal auditing may be complimented by an external auditor from time to time to ensure that there is no institutional bias in the evaluation of company audits.

Those responsible for administering and implementing this Policy will regularly communicate and demonstrate to all Viaro Energy personnel that violations will not be tolerated. Any violations of this Policy will subject offending parties to disciplinary action up to and including termination. Liability for violating this Policy will be imposed on anyone directly violating its terms, directing others to violate its terms, or retaliating against any employee for reporting concerns or violations related to this Policy or any procedures adopted pursuant to it.

In support of its commitment to develop a culture of compliance in line with this Policy, Viaro Energy makes the following commitment to its staff and agents:

1. No one will be subjected to dismissal, discipline, or other negative treatment for reporting good-faith concerns regarding potential violations of this Policy;
2. No one will be subjected to dismissal, discipline, or other negative treatment for refusing to participate in any activity that is contrary to this Policy; and
3. Viaro Energy leadership will respond to any reported violation of this Policy with speed, respect, and professionalism.

Viaro Energy staff and agents who are aware, become aware, or suspect a violation of this Policy and/or applicable laws and regulations are obligated to report those concerns to senior management, Viaro Energy's designated Compliance Officer(s), and/or legal counsel. This Policy prohibits ignoring or "turning a blind eye" to a suspected violation. Doing so can itself be a violation of this Policy.

In addition, Viaro Energy should draft its contracts and agreements

in a manner consistent with this Policy and that accounts for the particular sanctions risks associated with its business, including shipping. Notwithstanding this Policy, the associated screening procedures, and conduct of due diligence screening, unforeseen events implicating sanctions may occur. It is important to have the ability to flexibly respond to such unforeseen events in a way that mitigates sanctions exposure, for example, through Force Majeure clauses or other contractual safeguard provisions.

