

Group Policy

Anti-Bribery, Corruption and Fraud Policy

Integrity Without Compromise

The Industrialization and Energy Services Company (TAQA) is committed to maintaining integrity, fairness, and compliance with all applicable laws in its business operations. This policy establishes the principles and responsibilities for preventing and addressing corruption, bribery, and fraud, while upholding the highest standards of ethical behavior.

This policy is approved by TAQA's Board of Directors following the recommendation of the Audit Committee. It applies globally to all TAQA stakeholders (including directors, employees, interns, trainees, other full-time stakeholders and third parties) engaged in a TAQA Group & Corporate function and the Well Solutions, Product & Technology, Geothermal & Argas Business Units.

Under this policy, the following shall apply:

- ▶ TAQA enforces a zero-tolerance approach to corruption, bribery, and fraud.
- ▶ Employees must not offer, accept, or solicit bribes, kickbacks, or improper benefits.
- ▶ Employees must report corruption, bribery, or fraud through designated whistleblower channels.
- ▶ All business dealings must be transparent and free from undue influence or unfair advantage.
- ▶ Financial records must be accurate and transparent to demonstrate accountability.
- ▶ Due diligence must be conducted on third parties, including high risk suppliers and partners.

While these principles define our collective commitments across the Group, if local laws in specific jurisdictions impose stricter requirements than those stated in this document, the more stringent local laws must take precedence and be followed.

Failure to comply with this policy, including involvement in or failure to report corruption, bribery, and fraud, will result in disciplinary action and may lead to legal consequences.

This policy is under the ownership of the Governance, Risk, and Compliance (GRC) department, which is responsible for ensuring its implementation, maintenance, and periodic review to align with regulatory and organizational requirements.



ADEL AL-GHADHBAN

Interim Chief Executive Officer

Industrialization and Energy Services Company (TAQA)