



Group Policy

Corporate Whistleblower Policy

Speak Up for Integrity

The Industrialization and Energy Services Company (TAQA) is committed to fostering a culture of transparency, accountability, and integrity. The Whistleblower Policy enables individuals to report concerns about misconduct or violations of laws, regulations, or company policies without fear of retaliation. Whistleblowers are protected under this policy when they act in good faith and provide information, they believe to be true.

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.

The policy establishes the framework for reporting concerns in the following areas:

Bribery, Corruption & Fraud	Discriminatory Harassment	Conflict of Interest	Physical & other Abuse	Unauthorized Information Disclosure	Financial Irregularities	Information Falsification	Illegal Activities
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Under this policy, the following shall apply:

- ▶ Whistleblowers can report concerns through TAQA's formal & informal channels.
- ▶ Retaliation against whistleblowers is prohibited and subject to disciplinary measures.
- ▶ Investigations must be conducted promptly yet thoroughly with support from the stakeholders involved.
- ▶ Investigation teams must adhere to principles of fairness, confidentiality, and objectivity.
- ▶ Individuals involved in investigation must act honestly, transparently and provide accurate information.
- ▶ An Ethics Panel will oversee investigation, ensure impartiality, and recommend appropriate actions.

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 attempts to retaliate against whistleblowers, knowingly filing false reports, or failing to cooperate honestly and transparently during investigations, may result in disciplinary action up to and including termination of employment or contract.

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)