

Group Policy

Disclosure and Transparency Policy

Driving Accountability Through Open Communication

The Industrialization and Energy Services Company (TAQA) is committed to fostering a culture of openness, transparency, and accountability across all operations. This policy ensures that disclosures are accurate, timely, and compliant with applicable legal and regulatory requirements, establishing clear guidelines for the disclosure of information while maintaining legal and ethical standards. Employees and stakeholders are expected to contribute to maintaining transparency by providing truthful and complete information while safeguarding confidential information in all business communications.

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 will comply with any requests from governmental authorities in line with applicable laws.
- ▶ All disclosures must be accurate, clear, and timely, ensuring compliance with applicable regulations.
- ▶ Disclosures must align with established responsibilities and standards to ensure consistency and reliability.
- ▶ Confidentiality must be maintained unless disclosure is required by law or authorized by the company.
- ▶ Employees must not withhold or misrepresent information that is material to stakeholders or regulators.
- ▶ Employees must report inaccuracies or breaches of requirements through the whistleblower channels.

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 inaccurate or misleading disclosures, 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 implementation, periodic review, and ensuring alignment with legal and regulatory requirements.



ADEL AL-GHADHBAN

Interim Chief Executive Officer

Industrialization and Energy Services Company (TAQA)

