



# CODE OF ETHICS & BUSINESS CONDUCT

**GRP-BEA-003**

|                           |                                     |                    |              |
|---------------------------|-------------------------------------|--------------------|--------------|
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## **1. MESSAGE FROM THE GROUP CEO & MANAGING DIRECTOR**

As a member of the **TAQA** family, you are an integral part of an organization with a global presence. We strive not only to generate financial value for our shareholders, but also to serve our stakeholders in an ethical and responsible manner. Implementation of the **TAQA Group** Code of Ethics & Business Conduct safeguards us by helping to establish a strong culture of ethics and compliance, ensuring that integrity is at the heart of everything we do. While this Code is intended as a guide, ultimately it is our words and actions that define us both as individuals and collectively as a Group.

Our ongoing commitment to the Code is essential to ensure that we operate to the highest ethical standards. We count on everyone who represents the **TAQA Group** to follow our Code, so that we conduct ourselves in a way that honours the trust that others have placed in us. This Code provides fundamental principles for us to follow so that we always do the right thing, and act with integrity as we deliver on our commercial goals.

The **TAQA Group** Code of Ethics & Business Conduct represents what we stand for and how we work. By knowing our Code and following it, we can power a thriving future.

**Jasim Husain Thabet**

TAQA Group Chief Executive Officer and Managing Director

## 2. ABOUT OUR CODE

### 2.1 An Introduction to Our Code

At **TAQA Group** we know that millions of people rely on us to provide them with vital infrastructure and services. Given the critical nature of our operations, our shareholders, Board, and stakeholders expect us to deliver on our responsibilities to the highest professional standards. These standards can only be achieved if we work with integrity, and in accordance with far reaching laws and regulations that apply to us as a global organization.

Nurturing a culture where everyone feels comfortable to communicate any concerns knowing that they will be addressed appropriately, allows us to effectively manage risks so that we can focus on our objectives. By promoting integrity, respect, and fairness we create a healthy and safe workplace.

In following our Code, we not only meet the requirements of the law, but also strive to operate with the highest levels of ethics, and integrity. This Code is complemented by a number of detailed policies which offer further guidance on the areas covered here.

Please reach out to the **Ethics & Compliance Office** if you need help, guidance, or further clarification.

#### Who does this Code apply to?

This Code applies to **TAQA Group** and to **TAQA Group Personnel**. We also expect our **Suppliers** to comply with our **Business Partner Code of Conduct**.

### 2.2 Where can you go for guidance or to report a concern?

If you suspect a violation of this Code, or any applicable law or regulation, you must report it to (depending on the nature of the concern i.e. **Human Resources (HR)** for interpersonal matters, performance issues, or grievances):

- Your **Manager** or other internal management;
- **HR**;
- Internal Audit;
- **Ethics & Compliance Champion**; or
- The **Ethics & Compliance Office** either in person, or through the Helpline ([helpline.taqa.com](http://helpline.taqa.com)) as further described in the **Speak Up Policy**.

Concerns should only be raised in good faith where there is a genuine suspicion of wrongdoing. We have a zero-tolerance approach to concerns raised in bad faith. The Speak Up process is there to help you raise concerns and should not be abused by intentionally raising false concerns. We have a zero-tolerance approach to retaliation against anyone who raises a concern in good faith, and those who engage in any retaliatory behaviour will be subject to disciplinary action.

Ask yourself these three questions before you make a decision:



### 2.3 Your Responsibilities

- Be familiar with this Code;
- Comply with all applicable laws, regulations, policies, and procedures;
- Where the law conflicts with or sets a higher standard than the relevant policy or procedure, you must follow the law;
- Contact the **Ethics & Compliance Office** or **Ethics & Compliance Champion** whenever you have a question, concern or need guidance about anything mentioned in the Code or any of the Ethics & Compliance policies;
- Report any suspected violations of this Code, related policies, or applicable laws or regulations;
- Encourage a culture where everyone feels comfortable raising a concern;
- Complete any training and required declarations relating to this Code; and
- Understand that violations of this Code may result in disciplinary action, including, but not limited to termination of employment.

### 2.4 Our Ethics & Compliance Program

**TAQA Group's** Board of Directors is responsible for implementing an effective ethics and compliance program.

The **Ethics & Compliance Office** has been established as an independent function to develop and implement the ethics and compliance program across **TAQA Group**.

The **Ethics & Compliance Office** routinely reports to the **Audit Committee** of **TAQA Group** Board of Directors.

### 2.5 What is the role of the Ethics & Compliance Office?

The **Ethics & Compliance Office** develops and implements all aspects of **TAQA Group's Ethics & Compliance Program**.

Its responsibilities are to implement a comprehensive ethics and compliance program across **TAQA Group**, designed to assess and enhance the ethical culture, detect unlawful or unethical conduct, mitigate and remedy such conduct where it may have occurred, and prevent it from recurring, including:

- Establishing a framework to instill a strong culture of ethics and compliance;

- Developing and implementing ethics and compliance policies and procedures as a resource for the organization;
- Delivering relevant ethics and compliance training to all **TAQA Group Personnel**;
- Evaluating ethics and compliance risks and assessing whether internal controls are adequate and responsive to those risks;
- Investigating and addressing alleged violations of applicable laws, regulations, policies and procedures;
- Ensuring corrective actions are taken to prevent violations from happening again; and
- Holding violators accountable for violations of applicable laws, regulations, policies and procedures.

### 3. OUR CODE IN A FLASH

- We consider our Code to be the foundation of our ethical culture and we are committed to promoting integrity, respect, and fairness.
- We take steps to protect anyone who raises a concern in good faith.
- We have a zero-tolerance approach to retaliation against those who raise concerns or cooperate with an **Investigation**.
- We stand strongly against any form of unfair treatment, harassment, discrimination, or abuse.
- We comply with all applicable laws and regulations, including those designed to prevent **Corruption, Fraud, Bribery, Money Laundering, Terrorist Financing, Insider Trading**, anti-competitive behaviour, and also those which are intended to ensure compliance with international **Trade Controls, and Sanctions**.
- We disclose any potential **Conflicts of Interest** to ensure that they are managed appropriately.
- We protect our assets against misuse by ensuring that we have the appropriate controls and by observing established financial and record keeping practices.
- We choose who we do business with carefully and ensure that they commit to complying with international best practice throughout our relationship with them.
- We respect the **Personal Data** of all those whose information we are in possession of and take all appropriate measures to protect it in accordance with **Data Protection Laws**.
- We protect all **Confidential Information**, whether belonging to **TAQA Group** or to any **Business Partners or Third Parties**, including **Intellectual Property**.
- We use our IT assets responsibly and take appropriate measures to protect them.
- We support the principles of international human rights standards and we are strongly opposed to any form of child labour, human trafficking, and modern slavery.

- We are committed to providing a safe, healthy, and secure workplace for all of our people, and we minimize our impact on the environment.

## 4. WHAT WE STAND FOR

### 4.1 Integrity

*“Integrity is doing the right thing, even when no one is watching.” (C.S. Lewis)*

#### *The Principles*

- Integrity is the key principle that guides our activities and ensures that we operate to the highest standards of ethics and compliance.
- Our level of integrity is defined by the quality of our words and actions.
- Lead by example to create a culture that encourages others to do the right thing.

#### *Your Responsibilities*

- Ensure that what you say and do is consistent with the ethical standards set by **TAQA Group**.
- Reward ethical behaviour, recognizing those who act with integrity.
- Report any breaches of this Code to the **Ethics & Compliance Office**.

#### *Remember That...*

- We work hard to maintain our reputation so be mindful that just one publicized instance of misconduct could undermine all our efforts.
- We share the responsibility to support a culture of integrity, and report those who do not act in accordance with this Code.

#### **EmPOWER Point**

Each of us plays a role in shaping our culture and has the opportunity to proactively contribute. You are encouraged to share ideas about how to further enhance our culture. Please reach out to the **Ethics & Compliance Office** if you have any ideas that you would like to put forward.

### 4.2 Speak Up

It is your responsibility to raise concerns where you suspect wrongdoing, to promote a culture of transparency and integrity.

#### *The Principles*

- You must raise a concern if you suspect any breach of law, regulation, this Code, or **TAQA Group's** policies.
- If you raise an issue in good faith, you should not be concerned whether it may turn out to be unfounded or mistaken. The Speak Up process is there to help you raise concerns and should not be abused.

- We have a zero-tolerance approach to any form of retaliation against anyone reporting a concern or cooperating with an **Investigation**. Any such retaliation will be subject to disciplinary action.
- We take all concerns raised seriously and address them appropriately and confidentially.

You may raise concerns or ask questions anonymously, but please be aware that if you do so, and choose not to be contacted, you should provide as much information (and any relevant documentation) as you can.

#### *Your Responsibilities*

- Report any concerns you have in accordance with the **Speak Up Policy**.
- Do not retaliate against anyone who raises a concern or cooperates with an **Investigation**.
- Cooperate and make yourself, any persons who you manage, and any resources and relevant documents, available to any **Investigation** conducted by the **Ethics & Compliance Office**.
- Do not conduct your own investigations.
- You must always maintain strict confidentiality in relation to any **Investigation** which you may become aware of or be involved in.

#### **EmPOWER Point**

You have the power to stop wrongdoing and protect the organization and your colleagues. By speaking up, you give us the opportunity to address issues that the organization might not be aware of.

### **4.3 Respect and Fairness**

As a diverse organization, we respect and value everyone's differences. We treat everyone with dignity, respect, and fairness.

#### *The Principles*

- We value diversity and are committed to ensuring that all our employees work in a supportive environment.
- Treat everyone with respect and dignity. Never threaten, humiliate, or use inappropriate or insulting language or actions.
- We do not tolerate unfair treatment, harassment of any kind (including sexual harassment), discrimination and abuse such as bullying, intimidation, and physical violence.
- We act professionally and respectfully at all times,
- We respect the personal space and boundaries of others, and their privacy.

#### *Your Responsibilities*

- You must report any unfair treatment or harassment that you experience or observe to HR, the Ethics & Compliance Office, or your **Ethics & Compliance Champion**.

- Any feedback or criticism must always be delivered in an appropriate, professional, and respectful manner.
- Be aware of and respect the cultural norms where you work, and those of the people that you work with regardless of where they might be located. What is acceptable in one culture may not be in another. It is important to be aware of and respect these differences.
- You must not make inappropriate comments, jokes, or tactless insinuations.
- Do not ask unwelcomed intrusive questions or make comments about someone's personal life or lifestyle.
- Observe nonverbal cues before initiating physical contact with another person. Whether it's a handshake or a pat on the back, you should be sure that this is acceptable to the other person. If you have any doubts, ask the other person, or refrain from any physical contact.
- You should not bring or store any personal items in the workplace that could be deemed offensive, inappropriate, or illegal.

*Remember That...*

- You must obtain consent prior to taking photographs or video footage or recordings of anyone that you work with (and ensure its in accordance with any applicable laws) (refer to the **TAQA Group Communications Policies** for further guidance).

**EmPOWER Point**

Communicate clearly and openly if you have any concerns about personal boundaries or interactions in the workplace. Empowerment means exercising your boundaries and feeling comfortable asserting them. If you are not comfortable communicating your personal boundaries to others, you should contact **HR** or the **Ethics & Compliance Office** who can help communicate them on your behalf.

## **5. HOW WE CONDUCT OUR INTERNAL BUSINESS**

### **5.1 Insider Trading**

As a publicly listed entity we have an interest in upholding the integrity of securities markets. **Insider Trading** and **Market Manipulation** erode trust in those markets and could result in financial or criminal repercussions.

*The Principles*

- **Insider Trading** involves **Trading of Securities** (including **TAQA Group Securities**), either directly or indirectly, for the benefit of yourself or others, when you are in possession of **Material Confidential Information** about those **Securities**.
- It is illegal to recommend or encourage someone else to Trade in Securities (including **TAQA Group Securities**) while you are in possession of relevant **Material Confidential Information** even if you will not profit or benefit from such **Trading**.
- **Material Confidential Information** includes information that is not publicly available and has the potential to affect the price of a **Security**.

- **Market Manipulation** includes sharing information that could affect an investor's decision to buy, sell, or hold a Security.
- We are committed to preventing illegal activities including **Insider Trading**, the unlawful disclosure of **Material Confidential Information**, and **Market Manipulation**.
- We disclose any holdings or **Trading** in **TAQA Group Securities** (whether by us or our **Related Persons**) to the **Ethics & Compliance Office**, and any relevant exchanges in accordance with the **Insider Trading Policy**.
- We do not **Trade** in **TAQA Group Securities** during any **Closed Period** or a **Blackout Period** to prevent **Insider Trading**.

#### *Your Responsibilities*

- **Material Confidential Information** should always be safeguarded and only discussed with those who are specifically authorized to receive it.
- Report any concerns relating to **Insider Trading** or the inappropriate use of **Material Confidential Information** to the **Ethics & Compliance Office**.
- Understand and abide by the requirements of the **Insider Trading Policy** and any other legal and regulatory requirements that may apply to your **Securities** transactions and ensure that you comply with such requirements.
- You must disclose any holdings in **TAQA Group Securities** held by you, and (to the best of your knowledge) by any **Related Persons** to the **Ethics & Compliance Office**.
- In the event that you wish to **Trade** in any **TAQA Group Securities**, then you must obtain prior approval from the **Ethics & Compliance Office** and comply with all requirements of the **Insider Trading Policy**.

#### *Remember That...*

- Engaging in **Insider Trading** is a criminal offence. You should be aware that trading of **TAQA Group Securities** prior to a significant announcement about **TAQA Group** is likely to be scrutinized by regulators.
- You need to be particularly careful not to share any **Material Confidential Information** with friends, family members, and business associates.

## 5.2 Conflicts of Interest

**Conflicts of Interest** have the potential to affect our judgement, our workplace objectivity, and our responsibilities to the **TAQA Group**.

#### *The Principles*

- A **Conflict** potentially arises when you, your family members, friends, or associates have a personal or external interest or relationship that interferes with your judgement regarding your duty to act in the interest of **TAQA Group**.
- Financial, business, and social relationships, or activities (including board positions), can give rise to Conflicts that have the potential to affect your objectivity and loyalty to **TAQA Group**.

- **TAQA Group** resources should not be used for your own personal interests or in the interests of any other person or entity outside of TAQA Group activities, unless otherwise approved in accordance with the **Conflicts of Interest Policy**.

#### *Your Responsibilities*

- It is your responsibility to understand the different types of **Conflicts**. If you are in any doubt about a potential **Conflict**, please refer to the **Conflicts of Interest Policy**, and/or **Ethics & Compliance Office or Ethics & Compliance Champion**.
- Avoid activities that may create **Conflicts**, or even the appearance of a **Conflict**, between your personal interests and the interests of the **TAQA Group**. If Conflicts do arise, always disclose them to the **Ethics & Compliance Office or Ethics & Compliance Champion**.

#### *Remember That...*

- **Conflicts** may arise in many different ways and forms, and the appearance or perception of a **Conflict** can often do as much harm as an actual **Conflict**.
- If you are involved in the recruitment process of hiring a relative or close friend for a position within **TAQA Group**, or you are involved in a procurement process in which your relative or close friend is participating, you must disclose the relationship to the **Ethics & Compliance Office**.

#### **EmPOWER Point**

**TAQA Group** may be able to do business with an entity that you, a family member, or a close friend have an interest in, provided that the potential **Conflict** is properly disclosed to, and managed and approved by the **Ethics & Compliance Office**.

### **5.3 Asset Management & Controls**

We are responsible custodians of all **TAQA Group** assets.

#### *The Principles*

- Keeping accurate and consistent records of financial and non-financial information helps prevent **Fraud**, misappropriation of assets, and the misrepresentation of facts. It also helps us comply with reporting standards.
- We protect our tangible and intangible assets, and we take serious action against anyone within **TAQA Group** who steals or damages our assets, or those of our colleagues or **Third Parties**.
- The procurement and legal contracting processes protect the organization and maximize value.
- Our Delegation of Authority (**DOA**) is a control that sets out the required approver and/or signatory for each internal process or contract. Failure to follow the **DOA** is a serious violation which may result in unnecessary liabilities and disciplinary action.

#### *Your Responsibilities*

- Ensure that our **Books and Records** are accurate and up to date, and that all standard accounting rules and procedures are followed.

- Know and understand the relevant DOA to ensure that you act only within your authority. Seek guidance from your **Manager**, Internal Audit, or the Legal Department, if you are unsure about any matters related to your authority or the DOA.
- You should put in place effective controls in place to protect **TAQA Group** assets.
- If you suspect any financial misstatement, **Fraud**, theft, or other misconduct you must report it to the **Ethics & Compliance Office**.

*Remember That....*

You have an obligation to watch out for red flags which may suggest **Fraud**, misrepresentation of facts, or misappropriation of assets.

## 6. HOW WE CONDUCT OUR EXTERNAL BUSINESS

### 6.1 Anti-Bribery and Corruption

We have a zero-tolerance approach to **Bribery, Corruption, and Fraud**, and although we allow the exchange of modest **Gifts, Hospitality, and Entertainment**, these must not constitute or give rise to any suspicion of **Bribery or Corruption**.

*The Principles*

- **Bribery and Corruption** may appear in many forms. They can be obvious, such as a cash bribe, or subtle, such as job offers, commissions, or excessive **Gifts, Hospitality or Entertainment**.
- **Bribery and Corruption** are illegal worldwide and the term “bribe” is broadly defined under international anti-corruption laws. These laws can be far reaching and have a serious impact on you as an individual, regardless of where you operate.
- Be cautious when dealing with **Public Officials** to avoid even the perception of **Bribery**, as dealing with **Public Officials** is subject to further scrutiny by relevant authorities.
- The exchange of **Gifts, Hospitality and Entertainment** is permissible in certain circumstances, but is never acceptable when combined with an attempt to improperly influence a business-related decision.

*Your Responsibilities*

- Do not offer, promise, or give a **Bribe** or other improper payment in order to gain a business or personal advantage.
- You must never ask for or accept a **Bribe**, and immediately report any direct or indirect offerings of a **Bribe** to the **Ethics & Compliance Office**.
- Never make or request a **Facilitation Payment**, except where making such a payment is required to avoid personal injury or risk to life (in respect of making such a payment).
- All **Gifts, Hospitality, and Entertainment** must be modest, reasonable, and disclosed in accordance with the requirements of the **Anti-Bribery and Corruption and Anti-Fraud Policy**.

*Remember That...*

**Gifts, Hospitality, or Entertainment**, must not be offered to, or received from any party with whom we are engaged in an open/ongoing bid or tendering process.

**EmPOWER Point**

**Bribery** costs the world around USD 2.6 trillion a year.\* You can play a part in its prevention.

\*World Bank.

## 6.2 Anti-Money Laundering and Counter-Terrorist Financing

Criminals and terrorists conceal the source of their funds through the process of **Money Laundering**. We adopt a zero-tolerance approach to **Money Laundering** and **Terrorist Financing** and implement controls to prevent them.

*The Principles*

- It is important that we know who we do business with, where the funds we accept come from, and where we transfer our funds to.
- We must ensure that we safeguard our business from being used by others for unlawful purposes, therefore we have **Anti-Money Laundering** and **Counter-Terrorist Financing** measures in place.

*Your Responsibilities*

- Comply with the **Anti-Money Laundering and Counter Terrorist Financing Policy** and any procedures or controls implemented by the Business.
- Do not engage in any **Money Laundering or Terrorist Financing** activities.
- Verify the source of funds received and the ultimate beneficiary of funds we transfer.
- Be aware of **Money Laundering and Terrorist Financing** risks and report any suspicions or concerns to the **Ethics & Compliance Office**.

*Remember that...*

- Tipping off or compromising an investigation into potential acts of **Money Laundering or Terrorist Financing** is a criminal offence.
- You should watch out for any third parties who want to carry out large cash transactions, or who will are unwilling to provide the requested “know your customer” information.

**EmPOWER Point**

Always speak to the **Ethics & Compliance Office** if you come across anyone within the course of your work at **TAQA Group** expressing support for violent actions or extreme causes.

### 6.3 Knowing our Business Partners

We appoint **Business Partners** based on suitability and merit, and by properly evaluating them we avoid working with those that fail to subscribe to our standards of ethical business conduct.

#### *The Principles*

- Our **Business Partners**' conduct can have serious legal and reputational consequences for us. Thorough due diligence on our **Business Partners** reduces our exposure to Third Party risk.
- Due diligence should be appropriate, risk-based and conducted throughout our relationship with each **Business Partner**.
- We ensure that our **Business Partners** provide a contractual commitment to behave in an ethical and compliant manner, in line with our **Business Partner Code of Conduct**.

#### *Your Responsibilities*

- Ensure that a risk based "Know Your Customer" due diligence check is carried out on potential Business Partners before formally engaging with them. This involves verifying the identity of the **Business Partner** using reliable sources of information. This risk assessment should establish whether you need to perform further due diligence.
- Undertake **Sanctions Screening** on all potential **Business Partners** to ensure that we are not engaging in business with **Sanctioned** entities.
- All relationships with **Business Partners** and other third parties should be documented through a written contract drafted or reviewed by your Legal Counsel.

#### *Remember that...*

- The **Business Partner Due Diligence Policy** sets out guidance on a range of factors to consider when assessing any **Business Partner** risk. These factors may include the **Business Partner's** location, the industry they operate within, the nature of services they provide, and the contract value.
- You should undertake periodic due diligence reviews to ensure that the risks relating to your **Business Partners** have not changed.

### 6.4 Sanctions and Trade Controls

TAQA Group is committed to complying with all applicable **Sanctions and Trade Controls**.

#### *The Principles*

- **Sanctions** are set by Governments or international organizations that place restrictions on economic activity, including trade, with specific countries, entities, and people.
- Many countries impose **Trade Controls** on the import, export, transfer, re-export, and re-transfer of military goods and **Dual-Use Items**. The rules are complex and capture the transfer of software and data, as well as the movement of physical goods.

- It may be possible to obtain a **License**, that will allow you to conduct business that would otherwise be restricted by **Sanctions** or **Trade Controls**.
- Both **Sanctions and Trade Controls** have far reaching effects that impact our activities around the world.

#### *Your Responsibilities*

- Understand and comply with the requirements of the **Sanctions and Trade Controls Policy** and the **Business Partner Due Diligence Policy**.
- Ensure that **Business Partners** are subject to **Sanctions Screening** before any agreements are signed, entered into, or renewed.
- Do not have any dealings with any **Sanctioned Persons**.
- Make sure that a risk-based assessment has been completed, taking into consideration the location of the potential **Business Partner**, before any import, export, transfer, re-export, and re transfer of any goods, software or data takes place. If any **Sanctioned Countries** are involved, you must obtain prior written approval from the Legal Department and **the Ethics & Compliance Office**.

#### *Remember That...*

- Before engaging with a new **Business Partner** or commencing business dealings in a country where we have not previously conducted business, always understand the potential impact of **Sanctions and Trade Controls**.
- Certain nationalities may be restricted from accessing or handling **Controlled Items**. Be familiar with the restrictions related to the **Controlled Items** that you work with.
- **Sanctions and Trade Controls** are constantly changing. You must monitor your **Business Partners** and be aware of any changes in regulation that might affect your ability to work with them.

#### **EmPOWER Point**

If you discover that someone on an applicable **Sanctions** list is an owner or shareholder of a Business Partner, you will need to contact the **Legal Department and the Ethics & Compliance Office** immediately.

## **6.5 Anti-Competitive Behaviour**

We abide by all applicable **Competition Laws**, which are designed to promote fair competition and prevent anti-competitive behaviour.

#### *The Principles*

- **Competition Laws** promote fair competition and prohibit anti-competitive behaviour which includes abuse of a dominant position, price fixing, market division, group boycotts, exclusive dealing arrangements, any agreement or sharing of **Confidential Information** (formal or informal) which may restrict or limit trade.
- Agreements with our **Competitors, Suppliers**, distributors, and **Customers** could work in a way that hinder fair competition, and potentially breach **Competition Laws**.

- **Competition Laws** also prohibit the abuse of a dominant market position. We may be permitted to hold a dominant position, but we must not abuse it.
- **Commercial information** should only be obtained in a legal and ethical manner, and should never be collected through improper means, such as theft, misrepresentation, or manipulation.

#### *Your Responsibilities*

- Do not discuss any sensitive commercial information or form any agreements with **Competitors or Business Partners** that could be seen as attempts to fix prices with the intent to manipulate markets, or influence market conditions in an unfair manner. If you receive such information from or about a Competitor, you should immediately report it to the Legal Department and the **Ethics & Compliance Office**.
- If you are communicating with a **TAQA Group** colleague or a **Third Party** (whether such communication is casual or formal), and there are any indications of direct or indirect attempts to share, discuss, or extract sensitive commercial information that could be used in an anti-competitive manner, you must make it explicitly clear that the discussion is inappropriate and leave the meeting, or end the conversation (depending on the circumstance). You also need to immediately report it to the **Legal Department and Ethics & Compliance Office**.
- Always make sure that you consider **Competition Laws** whenever a merger or acquisition is being explored in order to prevent the creation of a monopoly, or a dominant market position, where it would be in violation of **Competition Laws**.

#### *Remember That...*

Even subtle casual conversations about sensitive commercial information with **Business Partners or Competitors** at meetings or industry events may be a breach of **Competition Laws** which could have serious repercussions on our business.

#### **EmPOWER Point**

You are permitted to collect and use commercial information, provided that the information was obtained from publicly available sources.

## **7. WE SAFEGUARD INFORMATION**

### **7.1 Confidentiality and Data Privacy**

In today's technology driven world, **Confidential Information** and **Personal Data** can easily be exploited. That is why we protect the **Confidential Information** and **Personal Data** that we hold and manage.

#### *The Principles*

- We manage **Confidential Information** relating to the critical infrastructure that we are responsible for. Therefore, we have a duty to safeguard and protect this information at all times.
- We **Process Personal Data** only for legitimate purposes and in accordance with applicable **Data Protection Laws**.

- We take measures to ensure that all our **Business Partners** take adequate steps to handle any **Confidential Information** or **Personal Data** that we share in accordance with our standards. This should start with the **Business Partner or Third Party** signing a non-disclosure agreement.
- We always take steps to protect all **Confidential Information** whether in physical or electronic form. Never share or discuss **Confidential Information**, particularly that which relates to ongoing procurement with anyone who is not authorized to have that information.

#### Your Responsibilities

- Only share **Confidential Information** when it is absolutely necessary, and always think about what you share before you share it.
- Any **Confidential Information** or **Personal Data** in our possession that belongs to us or any **Third Party** should be safeguarded at all times and should not be shared without a signed non-disclosure agreement.
- Be familiar and comply with the **Data Protection Policy** and any other policies implemented by the Business you work for.
- Immediately report any actual or suspected **Confidential Information or Personal Data** breaches, or violations of the **Data Protection Policy**, to the Ethics & Compliance Office.

#### *Remember That...*

- Failure to comply with our obligations in respect of **Personal Data** could have serious consequences for the people whose **Personal Data** we **Process**, and **TAQA Group**.
- You should only transfer **Personal Data** between **Businesses**, to our **Business Partners**, to **Third Parties**, and/or across borders with prior written approval of the Legal department and **Ethics & Compliance Office**, as this could result in a breach of **Data Protection Laws**.

#### EmPOWER Point

A breach of **Confidential Information** or **Personal Data** may occur by:

- Loss or theft of hard copy documents, USB drives, computers, or mobile devices;
- An unauthorized person gaining access to your laptop, email account, or computer network; or
- Sending an email with **Confidential Information or Personal Data** to the wrong recipient.

## 7.2 Information Technology

Our information technology (IT) consists of assets that are critical to the work we do, so we must be careful in how we use it.

#### *The Principles*

- All **TAQA Group** IT equipment and infrastructure must be used in accordance with our IT security policies and procedures.

- Any work content produced using **TAQA Group** IT equipment and infrastructure is the property of **TAQA Group**, and we may monitor all activity using such IT assets to ensure their use is legal and appropriate.
- We have a shared responsibility to prevent cyber attacks as they are a significant risk to our organization.

#### *Your Responsibilities*

- Always protect the IT assets you are responsible for from unauthorized access or theft, and safeguard all passwords to such equipment. Never leave an unlocked device unattended, and ensure that **TAQA Group** information is not visible to others when working in public.
- You should limit the use of IT assets for personal use, and you should never use them to access material or websites that contain offensive, inappropriate, or illegal content.
- You should flag phishing links, screen external storage devices, and attend cyber security training and awareness sessions to proactively prevent cyber attacks. You must report any concerns relating to IT to the information security team.

#### *Remember That...*

Any personal IT equipment used for **TAQA Group** business must be used properly and in accordance with IT security policies.

#### **EmPOWER Point**

Check with your IT security team on how you might be able to have certain software approved for download on **TAQA Group** equipment in a safe manner.

### **7.3 Communications and Document Management**

Effective communication and management of the information that we hold and retain is key to the success of the organization. Inappropriate communication can damage our reputation and expose us to unnecessary risks.

#### *The Principles*

- Many documents are subject to regulations that require their retention for a prescribed period of time.
- All external communications on behalf of **TAQA Group** must be accurate, timely, and pre-approved (in accordance with the **TAQA Group External Communications Policy**, or any updated equivalent).
- Our personal social media activities should not interfere with our duties to **TAQA Group** and our personal views should always be presented as distinct from those of **TAQA Group**.

#### *Your Responsibilities*

- Retain any records as may be required by law.
- Do not speak on behalf of **TAQA Group** unless authorized to do so.

- Put measures in place to classify documents in terms of confidentiality, sensitivity, and retention requirements.
- Ensure that you do not use **TAQA Group** resources and that you do not suggest a connection to **TAQA Group** in your personal or political activities.

*Remember That...*

- If you are invited to speak at an event, you must obtain prior approval from the **Ethics & Compliance Office**, and you must also comply with **TAQA Group External Communications Policy** (or any updated equivalent).
- Think carefully about what you post on social media and do not attribute any of your posts to **TAQA Group** unless authorized to do so by **TAQA Group Communications Department**. Your social media activity and posts related to you could have a negative impact on **TAQA Group's** reputation.

**EmPOWER Point**

Always check who is copied on the emails that you send, to ensure that information does not end up in the wrong hands. If you send an email to the incorrect recipient, you should immediately attempt to recall the email and report it to the IT Security team and **Ethics & Compliance Office**.

## 8. WE CARE

### 8.1 Community and the Environment

We strive to serve the communities where we operate, and minimize our environmental impact by investing in sustainable energy to power a brighter future.

*The Principles*

- We encourage our people to be involved in and support the communities in which we work.
- We are firmly against any form of child labour, human trafficking, and modern slavery, and we support fundamental human rights principles.
- In protecting the environment, we aim to limit waste and carbon emissions, and prioritize long-term sustainability.
- We comply with all applicable environmental laws and regulations of the countries in which we conduct our business.

*Your Responsibilities*

- Respect, engage, and support the local communities which you operate within.
- Be familiar and comply with **TAQA Group Corporate Social Responsibility Policy** (or any updated equivalent), which sets out our corporate social responsibility agenda.
- Immediately report to your management any actual or potential environmental incidents, so that appropriate steps can be taken to control, correct, and prevent any harm to the environment.

- Understand and comply with all local environmental regulations in the locations in which you operate. If you are involved in the development of any potential projects, partnerships, or acquisitions, you must take environmental considerations into account.

*Remember That...*

By being good global citizens and considering the implications of our actions, we play a part in working towards a brighter future.

## 8.2 Health and Safety at Work

We are committed to providing a safe, healthy, and secure environment for all our stakeholders.

*The Principles*

- Alert people help make a safer workplace for all.
- We comply with all applicable occupational health and safety laws and regulations.
- We establish and maintain robust health and safety management systems and procedures designed to keep all employees, contractors, and visitors safe.
- Substance abuse or working under the influence of alcohol whilst performing your duties and responsibilities, puts you and others at risk. It is prohibited in the workplace and will result in disciplinary action. Those who need support with alcohol or substance abuse should contact **HR** or the **Ethics & Compliance Office**.

*Your Responsibilities*

- Work and behave in a safe manner at all times.
- Be familiar with and follow all health and safety procedures and instructions.
- Support your colleagues by being aware of your surroundings and any relevant incident management and emergency response procedures, alerting others to potential risks, and ensuring that those you are working with, including contractors and visitors, follow applicable procedures and instructions.
- Immediately report any accidents, injuries, or unsafe working conditions to your respective health and safety officer.

*Remember That...*

Everyone has a responsibility to manage health and safety at work. You should not assume that someone else will report a risk or concern.

## 9. CONTACTS

You can ask questions or raise concerns to the **Ethics & Compliance Office** via the Helpline ([helpline.taqa.com](http://helpline.taqa.com)) which is provided by an independent service provider and allows you the option to remain anonymous. For further details please see the **Speak Up Policy**.

## 10. DEFINITIONS

**Anti-Money Laundering:** Laws or regulations designed to stop the practice of **Money Laundering**.

**Antitrust Laws:** A body of applicable laws, regulations, rules, orders, and other obligations that regulate competition in markets.

**Blackout Period:** A period prescribed by **TAQA Group** (other than a **Closed Period**) during which **TAQA Group Personnel** are prohibited from **Trading in TAQA Group Securities**.

**Books and Records:** Includes accounts, invoices, correspondence, papers, and other documents that record and reflect **TAQA Group's** business, transactions, and other activities whether in written or in any other form (including electronic).

**Bribery (Bribe):** Any gift, payment, offer, promise to pay, or authorization for anything of value provided, directly or indirectly, to or for the use or benefit of any person for the purpose of influencing any act, failure to act, decision, or omission in order to improperly obtain, retain, or direct business to or to secure any improper benefit or advantage for **TAQA Group**. Examples of bribes include kickbacks, influence payments and **Facilitation Payments**.

**Business(es):** Any company or business within **TAQA Group**.

**Business Partner:** Includes any party (and its affiliates for the purposes of any due diligence conducted) with which **TAQA Group** conducts business, pays, or receives funds from, including (but not limited to) customers, suppliers, vendors, service providers, consultants, advisers, contractors, distributors, agents, commercial intermediaries, other intermediaries, investors, and partners, and targets in a mergers & acquisitions context. It does not include those **Third Parties** acting only in their capacity as a **Retail Customer** or **TAQA Group Personnel**.

**Closed Period:** The statutory period during which any member of **TAQA Group Personnel** is prohibited from **Trading in TAQA Group Securities** under applicable law or regulation.

**Competitor(s):** Individual persons or companies who actually, or may potentially, compete with, **TAQA Group** in relation to the goods and services which **TAQA Group offers** or who provides similar goods and service. In certain circumstances, a **Competitor** may also be a **Customer, Supplier** or distributor of **TAQA Group**.

**Confidential Information:** Information acquired in the course of activities for TAQA Group that:

- (a) Relates to **TAQA Group's** business or a **Third Party**; and
- (b) Is non-public or that **TAQA Group** indicates through its policies, procedures, or other instructions should not be disclosed to others.

**Confidential Information** could include information relating to **Customers, Suppliers**, partners, **TAQA Group Personnel**, business practices, financial results/expectations, prospective transactions, strategies, and investigations, and may consist of, among other things, documents, memoranda, notes, mailing lists, correspondence, and electronic records.

**Conflict of Interest (or Conflict):** Any situation in which a person, or **Related Person**, has a personal or outside interest that is sufficient to appear to influence the objective exercise

of judgement in official duties for **TAQA Group**, regardless of whether it would actually influence that exercise of judgement.

**Controlled Items:** an **Item** that is controlled for the purposes of applicable laws, rules or regulations, e.g. requires a **License** prior to export, re-export, transfer, or re-transfer.

**Corruption:** An act done with an intent to give some improper advantage inconsistent with official duty and the rights of others; misuse of authority to secure some benefit either personally or for someone else contrary to duty and to the rights of others.

**Counter Terrorist Financing:** Laws, regulations and guidelines designed to counter the financing of terrorist acts, terrorists, and terrorist organizations.

**Customer(s):** Individual persons or companies who purchases goods or receives services from **TAQA Group**. **Customers** might be end-users (e.g. final consumers) or intermediaries (e.g. distributors) or resellers.

**Data Protection Laws:** Data protection laws that apply to **TAQA Group's** Processing of Personal Data, including any local laws and regulations that may apply in your jurisdiction in relation to handling personal information.

**Director:** A member of the governing Board of a corporation, association or other incorporated body.

**Dual-Use Items:** Items which can be used for both civil and military purposes and including all Items which can be used for both non-explosive uses and assisting in any way in the manufacture of nuclear weapons or other nuclear explosive devices. Different jurisdictions may provide specific definitions and requirements within their regulations.

**Entertainment:** Includes, but is not limited to, attendance at plays, concerts, and sports events.

**Ethics & Compliance Office:** **TAQA Group's** Ethics & Compliance Office.

**Facilitation Payment:** Unofficial payment to a **Public Official** to expedite a routine function, which they are otherwise obligated to perform (e.g., visa processing, licenses, inspections etc.). A **Facilitation Payment** is a form of Bribe.

**Fraud:** Any deliberate act or attempt involving deception or dishonesty, including misrepresentation that knowingly or recklessly misleads, or attempts to mislead, with the intention to cause losses (financial or otherwise) to **TAQA Group**, **TAQA Group Personnel** or **Business Partners**.

**Gift:** Anything of value, other than **Entertainment and Hospitality**, including, but not limited to, "courtesy gifts", payments (in the form of cash, checks, vouchers, gift cards, bank transfers, rebates or discounts not available to the general public), jewelry, food or beverage (outside of **Entertainment and Hospitality**), flowers, travel (outside of **Sponsored Travel**) and/or employment.

**Government Entity:** (a) Any national, state, regional or municipal government, (b) any supranational body representing a collection of countries, e.g., the European Union; (c) any branch, agency, committee, commission, or department of any of the foregoing; (d) any person or organization authorized by law that performs any governmental, quasi-governmental or

regulatory function; (e) any **Public International Organization**; (f) any political party; or (g) any state- owned or state-controlled enterprise.

**Hospitality:** Includes, but is not limited to, refreshments, meals, and accommodation.

**Human Resources (HR):** The **TAQA Group** human resources function (also known as Human Capital at **TAQA HQ**).

**Insider Trading:** Buying or selling, in violation of applicable law, a publicly listed **Security** while in possession of **Material Confidential Information** about the company underlying that **Security**.

**Intellectual Property:** All (a) copyrights, patents, database rights, trade and business names, know-how, trade secrets, domain names and rights in trademarks and designs (whether registered or unregistered), (b) applications for registration, and rights to apply for registration, of any of the foregoing rights, and (c) all other intellectual property rights and equivalent or similar forms of protection existing anywhere in the world.

**Investigation:** The review and analysis of the factual, legal, and ethical bases of a concern, which may include interviews, reviews of documents and data, site visits, or receipt of advice from external advisors.

**Item:** Any item, part, product, component, software, technology or related **Technical Data**. Different jurisdictions may provide specific definitions and requirements within their regulations.

**License:** Authorization from the applicable **Government(s)** to export, import, re-export, re-transfer, or conduct any other regulated activity.

**Manager:** A member of **TAQA Group** who is responsible for managing other members of **TAQA Group Personnel**.

**Market Manipulation:** Trading, distributing information, or otherwise behaving in a way that is likely to affect an investor's decision to invest in **Securities** by giving that investor a false or misleading impression about the supply, demand, price or value of **Securities**.

**Money Laundering:** The process criminals use to legitimize proceeds obtained from illegal activity. Money is "laundered" by passing it through lawful businesses or activities whilst the nature of the illegal financial transaction and the source, origin, and/or owner of the funds is hidden.

**Material Confidential Information:** Any information, event, decision, or incident that: (a) relates directly or indirectly to a publicly listed company or its **Securities**; (b) is not publicly available; and (c) if it was publicly available, could affect the price of the relevant **Securities**, the movement or trading volume of those **Securities**, or an investor's decision to purchase, sell, or hold those **Securities**.

**Personal Data:** This is very broadly defined under **Data Protection Laws** and includes any information which relates to a living individual who can be identified, directly or indirectly, from that information. Examples of **Personal Data** are a person's name, address, date of birth, photographs, telephone numbers, email addresses, next of kin, passport details, IP addresses, location data, and bank and payroll information. These examples are not exhaustive.

**Process/Processing/Processed:** Has a very wide meaning under Data Protection Laws and includes obtaining, recording or holding the information or data or carrying out any operation or set of operations on the information or data, including:

- (a) Organisation, adaptation or alteration of the information or data;
- (b) Retrieval, consultation or use of the information or data;
- (c) Disclosure of the information or data by transmission, dissemination or otherwise making available; or
- (d) Alignment, combination, blocking, erasure or destruction of the information or data.

**Public International Organization:** A multinational institution made up of countries, governments or other institutions that carries on any governmental or quasi-governmental activity(s) or function(s) such as the United Nations, the European Union, or the World Bank.

**Public Official:** Includes any of the following:

- (a) Official, employee, or person acting for or on behalf of any **Government Entity** or **Public International Organization**;
- (b) Political party official or candidate for political office;
- (c) Person who holds a legislative, administrative, or judicial position of any kind, whether elected or appointed, in a country or territory (or subdivision of a country or territory) or Public International Organization; or
- (d) Person who otherwise exercises a public function for or on behalf of a country or territory (or subdivision of a country or territory) or for any public agency or public enterprise of a country or territory (or subdivision of a country or territory) or **Public International Organization**.

**Related Person:** In relation to **TAQA Group Personnel**:

- (a) A spouse, civil partner, child, step-child, grandchild, parent, step-parent, grandparent, sibling, mother-in-law, father-in law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, uncle, aunt, niece, nephew, or cousin (including adoptive relationships), whether sharing the same household or not;
- (b) Businesses in which you are a general partner, owner (direct or indirect), or make management decisions;
- (c) Trusts for which you or are a trustee;
- (d) Estates for which you are an executor; and
- (e) Any other person or entity whose transactions are directed by, or subject to, your direct or indirect influence or control.

**Restricted Securities:** **TAQA Group Securities** included on a **Restricted Securities List**.

**Restricted Securities List:** A list of **Restricted Securities** that may not be **Traded** in, either directly or indirectly, by **Restricted Persons** when **Material Confidential Information** about those **Securities** exists.

**Retail Customers:** TAQA Group's utilities-related retail customers in the United Arab Emirates.

**Sanctions:** Limitations enacted by Governments or **Public International Organizations** that place restrictions on trade, economic, or financial activity, with specific countries, entities and persons.

**Sanctioned Countries or Sanctioned Country:** Countries and/or territories which are subject to comprehensive country- and/or territory-wide **Sanctions**.

**Sanctioned Persons:** Persons, entities or any other parties (a) located, domiciled, resident or incorporated in a **Sanctioned Country**, (b) targeted by any **Sanctions** administrated by the United Nations, the European Union, the U.S., the UK, Japan, Canada, the United Arab Emirates, and/or any other applicable country, and/or (c) owned or controlled by or affiliated with persons, entities or any other parties as referred to in (a) and (b).

**Sanctions Screening:** The **Sanctions**-related screening procedure described in the **Business Partner Due Diligence Policy**.

**Security(ies):** Equity, debt, and derivative financial instruments, including common shares, preferred shares, options, derivatives, swaps, futures, forwards, warrants, short positions, profit interests, convertible notes, bonds, notes, debentures, commercial paper, loan participations, limited partnership units, and other types of equity, debt, hybrid, and other securities, including any **TAQA Group Securities**.

**Sponsored Travel:** Includes any form of transportation (such as airline tickets and taxis) and associated **Hospitality** and accommodation (such as hotel bookings) that is offered as part of a business-related engagement, such as conferences, site visits, or business meetings, and other than any such **Travel or Hospitality** provided for in any formal legal agreement.

**Supplier(s):** Individual persons or companies who supply goods or services to **TAQA Group**.

**TAQA:** Abu Dhabi National Energy Company PJSC.

**TAQA Group:** **TAQA**; any entity, operation, or investment controlled by TAQA, and/or any entity, operation, or investment, that adopts the **Code of Ethics & Business Conduct**.

**TAQA Group Communications Policies:** The **TAQA Group Internal Communications Policy** and **TAQA Group External Communications Policy** (or any updated equivalent Policies).

**TAQA Group Personnel:** All individuals who work directly for or represent **TAQA Group**, including **Directors**, officers, employees, consultants, secondees, and contractors.

**TAQA Group Securities:** Any listed **Securities** issued or guaranteed by any member of **TAQA Group**, including without limitation any equity, debt, and derivative financial instruments, including common shares, preferred shares, options, derivatives, swaps, futures, forwards, warrants, short positions, profit interests, convertible notes, bonds, notes, debentures, commercial paper, loan participations, limited partnership units, and other types of equity, debt, hybrid, and other securities whether listed in the United Arab Emirates or elsewhere in the world.

**Technical Data:** Information required for the design, development, production, manufacture, assembly, operation, repair, testing, maintenance, modification, use, installation, overhaul,

or refurbishing of items. Information may be in the form of blueprints, drawings, photographs, plans, instructions, diagrams, models, formulae, tables, engineering designs, and specifications, manuals, and documentation no matter in what form media.

**Terrorist Financing:** The financing of terrorist acts, terrorists, and terrorist organizations.

**Third Party(ies):** Any organization, entity, individual, or group other than **TAQA** or its Businesses, including any competitor, Supplier, affiliate, or Customer of **TAQA** or its Businesses.

**Trading** (including **Trade**, **Traded** or **Trades**): Any type of transaction in **Securities**, including purchases, sales, the exercise of options, the receipt of shares under share plans, using **Securities** as security for a loan or other obligation, and entering into, amending or terminating any agreement in relation to **Securities**.

**Trade Controls:** prohibitions or restrictions on the trade or movement of goods, products or services from, to or through a particular country, imposed by the government or relevant authority of a country. Restrictions may be imposed over direct and indirect imports, exports, re-exports, transfers, and re-transfers in respect of (a) particular kinds of goods, products or services; (b) the exporting or destination country or geographic territory; and/or (c) the identity of the exporter or recipient.

## 11. REVISION HISTORY

| Version No | Issue Date   | Summary of Changes  |
|------------|--------------|---|
| 2.0        | March 2021   | First edition   |
| 2.1        | January 2024 | Clarification of responsibilities around respect, fairness, and the organization's anti-harassment policies and update to bribery statistics. |

## ANNEX 1 – REGULATORY SCOPE

### Regulatory Scope

This document aims to contextualize the application of the TAQA Group Code of Ethics and Business Conduct within the regulatory environment of the Group's entities operating in Europe.

Any policy referenced in the Code that requires legal adaptation will include, where applicable, a **specific annex** outlining the relevant European or national legal provisions, such as the General Data Protection Regulation, whistleblowing legislation, or any other local regulatory requirements.

It is also noted that references in the Code to regulations applicable to **listed companies**—such as insider information requirements, blackout periods, or securities market rules—**do not apply to Saeta**, as it is not a publicly listed entity.

## **ANNEX 2 – EXECUTIVE SUMMARY OF THE TAQA GROUP CODE OF ETHICS & BUSINESS CONDUCT (EU CONTEXT)**

### **1. Purpose**

To establish the ethical and professional conduct framework applicable to all entities within the TAQA Group operating in Europe, aligned with the TAQA Group global Code of Ethics & Business Conduct and compliant with European regulations and international best practices.

### **2. Scope**

Applicable to all employees, executives, consultants, contractors, and business partners operating under the TAQA Group within the European context, including delegated management where applicable.

### **3. Core Ethical Principles**

- Integrity and ethical behavior in all business dealings.
- Respect, inclusion, and fairness in professional relationships.
- Prevention of conflicts of interest, bribery, and fraud.
- Protection of confidential information and personal data.
- Commitment to human rights, health and safety, and environmental sustainability.
- Zero tolerance for harassment, discrimination, or retaliation.

### **4. Ethics Governance**

- **TAQA Group Board:** approves and oversees the global Code.
- **Local Management:** responsible for local application and enforcement.
- **Ethics & Compliance Officer:** main point of contact for queries and guidance.
- **Whistleblowing Channel:** accessible to all personnel, ensuring confidentiality and non-retaliation.
- **Internal Audit and HR:** support risk assessment, incident review, and training efforts.

### **5. Implementation and Continuous Improvement**

- Mandatory training and awareness campaigns.
- Regular updates to reflect regulatory or structural changes.
- Monitoring of reports, risk indicators, and mitigation measures.

## **ANNEX 3 – OPERATING PRINCIPLES OF THE TAQA GROUP CODE OF ETHICS**

- All staff must be familiar with the Code and demonstrate commitment through their conduct.
- Breaches may result in disciplinary action, including contractual or legal consequences in accordance with applicable law.
- Reports of misconduct should be submitted via the whistleblowing channel, which allows anonymous reporting where permitted by law.
- Everyone is expected to cooperate in internal investigations, maintaining confidentiality and due process.
- All business operations must comply with applicable European laws, including those on anti-corruption, privacy (GDPR), anti-money laundering, labor rights, and competition.
- The Code is a living document: it must evolve to remain effective and relevant. Updates and best practices will be incorporated as necessary.

## **ANNEX 4 – SPEAK UP**

### **CONTACT INFORMATION FOR THE CODE**

#### **1. IN-HOUSE SAETA YIELD LEGAL DEPARTMENT**

Email: [legal@saetayield.com](mailto:legal@saetayield.com)

#### **2. IN-HOUSE SAETA YIELD PEOPLE AND CULTURE DEPARTMENT**

Email: [people@saetayield.com](mailto:people@saetayield.com)

#### **3. ONLINE WHISTLEBLOWING CHANNEL**

You may also access the whistleblowing channel through the Saeta Yield website:

[EthicsPoint – Saeta Yield](#)

In the "Ethics Channel" section, you will find all the information and steps to submit a report confidentially.

#### **4. TAQA Official Whistleblowing Helpline**

All personnel may also report through the TAQA Group's global channel:

- **Website:** [helpline.taqa.com](http://helpline.taqa.com)

This is managed by an independent third party and is available to raise any ethical concerns, policy violations, or conflicts of interest. Anonymity is available where legally permitted.