

Procedures for the Submission of Complaints and Concerns Regarding Accounting, Internal Accounting Controls, or Auditing Matters

Rule 10A-3(b)(3) under the Securities Exchange Act of 1934, together with Rule 5605(c)(3) of the Nasdaq Listing Rules, require the Audit Committee of the board of directors to establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters; and (b) the submission by employees of the Corporation and others, on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

In accordance with these rules, the Audit Committee has adopted the following procedures:

1. All complaints regarding accounting, internal accounting controls, or auditing matters shall be submitted either:
 - a. in writing and mailed to the Director of Compliance at the following address:
APA Corporation
2000 W Sam Houston Pkwy S, Ste 200
Houston, Texas 77042
or
 - b. by contacting the APA Ethics Line at one of the following numbers:
Egypt: 015-01718343
Suriname: 844-787-0247 (then at the English prompt dial) 844787-0247
Trinidad & Tobago: 844-568-4485
U.K. & Northern Ireland: 0800-031-8529
U.S: 844-787-0247
Uruguay: 000405-4250
or
 - c. by submitting an online report to the APA Hotline at apacorp.com/ethicsline.
2. Complaints and concerns may be submitted to the Corporation through the methods outlined above by a party on a confidential, anonymous basis if the party elects to do so. In order to facilitate a complete investigation, however, any party submitting a complaint must provide as many details as possible, including a description of the alleged questionable practice, any potential witnesses, as well as any available details concerning the date(s), time(s), and location(s) of the alleged questionable conduct or practice.
3. Complaints or concerns regarding APA's Director of Compliance may be submitted in writing and mailed to the Chief Executive Officer at the Corporation's address given above. If a complaint involves both the CEO and the Director of Compliance, then the concern may be directed to the Audit Committee Chairperson by mail to the Audit Committee Chairperson c/o Corporate Secretary at the Corporation's address given above.

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4. These procedures relate to complaints and concerns relating to any accounting matters. By way of example, and without limitation, accounting matters include the following: (i) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Corporation, (ii) fraud or deliberate error in the recording and maintaining of financial records of the Corporation, (iii) deficiencies in or noncompliance with the Corporation's internal accounting controls, (iv) misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation, and (v) deviation from full and fair reporting of the Corporation's financial condition.
5. Anonymity will be maintained to the fullest extent of the law for those complainants who do not disclose their identities.
6. APA's Director of Compliance shall use reasonable efforts to protect the confidentiality of any complainant who makes a written request for confidentiality. However, information will not be withheld from the Board of Directors, from the Chief Executive Officer (unless he is personally accused), or from the Corporation's legal counsel, and information may be disclosed by the Corporation under the direction of the Audit Committee to the extent required by law or deemed necessary by the Audit Committee or the Corporation's legal counsel in order to complete an effective investigation.
7. The Director of Compliance shall consult the Chief Executive Officer, and, together, they shall make a recommendation to the Audit Committee regarding whether each complaint or concern received by the Corporation and subject to these procedures warrants investigation (provided that the complaint involves neither the Director of Compliance nor the Chief Executive Officer), but the Audit Committee shall make the decisions of whether and how to conduct an investigation.
8. The Audit Committee may direct or conduct such investigation as it deems appropriate, after consultation with the Chairman of the Board, the Chief Executive Officer, and the General Counsel of the Corporation in each case, as appropriate. The Audit Committee may consult with outside counsel in making determinations pursuant to this policy.
9. The Corporation shall retain copies of all such concerns and complaints together with a record of the results of Audit Committee investigations of any such complaints or concerns for a period of not less than three years.
10. The Corporation does not permit retaliation of any kind against employees on account of complaints submitted hereunder that are made in good faith. Nothing in this policy is intended to limit the Corporation's ability to terminate an employee for other causes, including, without limitation, violations of law or Corporation policy, and nothing in this policy will be interpreted to negate the Corporation's policies regarding employment at will.