

Raising Accounting Issues Procedure



This Raising Accounting Issues Procedure applies to APA Corporation and its subsidiaries (collectively referred to as the “Company”), its directors, officers, and employees. It is the responsibility of the Audit Committee of APA Corporation to establish appropriate procedures for the receipt, retention, and treatment of complaints or concerns raised about its accounting, internal accounting controls or auditing matters.

Speaking Up

Ask questions. Report concerns.

How can you ask a question, voice a concern, or report misconduct?

You have several options to raise questions or report concerns regarding accounting, internal accounting controls, auditing (an “Accounting Issue”) or other financial business conducted at APA Corporation.

Key Concept or Topic

Our [Ethics Line](#) is managed by a third party. You may ask questions and raise concerns confidentially and anonymously. The third party will not share your identity with the Company. You will be provided a confidential, unique access number that will allow you to exchange information with the Compliance & Ethics Department.



We will maintain confidentiality to the extent possible while we conduct a full and fair investigation.

Key Concept or Topic

What is an Accounting Issue?

Accounting Issues include, but are not limited to the following, (whether actual or alleged):

- Accounting matters
- Internal accounting controls
- Auditing matters
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Corporation
- Fraud or deliberate error in the recording and maintaining of financial statements of the Corporation
- Deficiencies in or noncompliance with the Corporation’s internal accounting controls
- Misrepresentations or false statements to or by a senior officer or an accountant regarding financial records, financial reports, or audit reports of the Corporation
- Deviation from full and fair reporting of the Corporation’s financial condition
- Alleged retaliation against employees and other persons who make good faith allegations relating to Accounting Matters

CONTACT OUR ETHICS LINE:



VISIT: apacorp.com/ethicsline



Scan the QR code for a mobile optimized experience:



CALL:



Egypt:.....015-01718343
Suriname:.....844-787-0247
Trinidad & Tobago:844-568-4485
United Kingdom
& Northern Ireland:.....0800-031-8529
United States:844-787-0247
Uruguay:.....000405-4250

If calling from outside the U.S., you may use the telephone numbers listed on the [website](#).

You may ask questions and raise concerns confidentially and anonymously. Our Ethics Line is managed by a third party.

The Ethics Line is available 24/7 and supports multiple languages, including English, Spanish, Dutch, and Arabic.

MAIL:



Write Our Audit Committee:
APA Board of Directors
Attention: Audit Committee

APA Corporation
2000 W Sam Houston Pkwy S, Ste 200
Houston, TX 77042

How we handle Accounting Issues:



Raise an
Accounting Issue



Concern Routed
Depending on the
Accounting Issue



Initial
Assessment



Conduct an
Appropriate
Investigation



Outcome Determined
and Appropriate
Action Taken

Prohibiting Retaliation

We prohibit retaliation of any kind against employees for raising good faith concerns.

All employees can be confident Company management will stand behind and support those who raise good faith concerns (internally or to governmental authorities) or those who participate in or assist with an investigation. Individuals who retaliate against others will be subject to disciplinary action, up to and including termination. Additionally, disciplinary action, up to and including termination, may be taken against anyone who makes a report or allegation they know to be false or if they participated in a prohibited activity, even if they reported it.

Record Keeping

The Company shall retain copies of Accounting Issues raised with a record of the appropriate investigation for a period of not less than three years.