

Anti-Bribery, Corruption and Sanctions Policy

1.1 Introduction

- (a) At Tamboran Resources Corporation (**Tamboran**), we are committed to conducting our business activities in an ethical, lawful, transparent and socially responsible manner, and in accordance with the anti-bribery, corruption and sanctions laws and regulations of the countries in which we operate. Tamboran's reputation as an ethical business organisation is important to its ongoing success. Engaging in conduct that is contrary to this commitment constitutes a serious offence with criminal and civil penalties. It also exposes Tamboran to significant reputational damage.
- (b) Our Anti-Bribery, Corruption and Sanctions Policy (**ABCS Policy**) applies to all of our employees, officers, directors and in certain circumstances, consultants, secondees, contractors, agents and intermediaries representing us. Our ABCS Policy must be applied in dealings with Tamboran customers, suppliers, joint venture partners, government officials and other third parties. The ABCS Policy supports Tamboran's Code of Business Conduct and Ethics.
- (c) You must:
 - (i) not engage in bribery and corrupt conduct or conceal such conduct;
 - (ii) not engage in a transaction in breach of sanctions laws;
 - (iii) comply with the laws and regulations which apply to us and our operations;
 - (iv) comply with the ABCS Policy and all the procedures we adopt; and
 - (v) undertake initial due diligence of a new counterparty and perform ongoing monitoring of all at risk counterparties;
 - (vi) report any concern or suspected or potential breach of the ABCS Policy immediately.
- (d) The ABCS Policy and our Code of Business Conduct and Ethics are available in the corporate section of Tamboran's website.

1.2 What is bribery and corruption

Bribery and corruption involves offering, promising or giving a benefit, a favour, a gift or anything of value with the intention of unduly influencing the behaviour of a person

or a public official in the performance of their duty, in order to obtain or retain business or some other improper advantage.

1.3 What are sanctions

Sanctions are economic, financial and trade restrictions that governments or regulatory bodies impose on importing or exporting certain goods or services to/from a sanctioned country or engaging in commercial activities with designated persons and entities of a sanctioned country.

1.4 What behaviour is prohibited by the ABCS Policy

The following are prohibited behaviour under the ABCS Policy:

(a) Offering, paying or receiving bribes

- (i) Offering, making or receiving a bribe is strictly prohibited. Australia is a signatory to the OECD Convention Combating Bribery of Foreign Public Officials in International Business Transactions and has enacted legislation prohibiting the offering, paying, causing or promising of anything of value to both foreign and domestic public officials. The legislation enables Australian regulators to prosecute its citizens and corporations for the bribery of public officials in Australia and in other countries.
- (ii) Contravention of the anti-bribery and corruption laws of Australia and of other countries in which Tamboran operates in has serious criminal and civil consequences, such as imprisonment or fines.

(b) Offering, paying or receiving kick-backs or secret commissions

Offering, making or receiving a 'kick-back' or a secret commission as an inducement or reward for doing or not doing something, or showing or not showing favour or disfavour to any person in relation to business matters is also prohibited under Australian state and territory laws. Contravention of the state and territory anti-bribery and corruption laws also has serious criminal and civil consequences, such as imprisonment or fines.

(c) Offering or accepting gifts and hospitality beyond acceptable business courtesies

- (i) Offering, making or receiving a gift, business courtesy or hospitality can create an obligation or be perceived or construed or used by others to allege favouritism, discrimination, collusion or similarly unacceptable practices. You must not give, seek or accept in connection with our business any gifts, meals, refreshments and entertainment which goes beyond common courtesies associated with ordinary and proper course of business. You must avoid everything that could reasonably be construed as a bribe or improper inducement. You must not offer or accept gifts or hospitality of any value from any party involved in a current competitive tender for the provision of goods or services to the company.
- (ii) Any gift, entertainment or other personal favour or assistance given to or received from any party outside of Tamboran which has a fair

market value in excess of A\$300 (or any other amount determined by the Board) must be:

- (A) approved in advance by a Corporate Executive (being the Chief Executive Officer, Chief Financial Officer or Chief Operating Officer).
 - (B) recorded on the Gifts Form within two weeks of the event, and emailed to the Company Secretary, who will record it on our Gifts & Entertainment Register. The Gift Form is set out in Annexure A.
- (d) Paying political donations without express approval
- (i) We recognise that corporate political engagement is a significant risk area for bribery and corruption. Political donations on behalf of Tamboran are not prohibited but must be managed with integrity and transparency.
 - (ii) All political donations on behalf of Tamboran must be approved in advance by the Chief Executive Officer and recorded in our Political Donations Register maintained by the Company Secretary and reported at least annually to the Nominations & Governance Committee.
- (e) Engaging in a transaction that involves a sanctioned person or entity
- (i) Tamboran prohibits conduct that breaches applicable sanctions laws, including the Australian Criminal Code, the US Foreign Corrupt Practices Act and the UK Bribery Act.
- (f) Improper dealing of accounting records
- Intentionally or recklessly making, altering, destroying, concealing or doing something with an accounting document with the intention of or concealing or disguising the receiving or giving of a bribe is strictly prohibited and is a criminal offence under Australian law.

1.5 Tamboran's procedures in implementing and monitoring compliance

(a) Education and training

We will provide education and training to officers and employees in relation to the issue of bribery and corruption and the ABCS Policy. The purpose of the education and training will be to assist officers and employees in their understanding of what conduct is prohibited and unlawful and how to recognise and manage instances of bribery or corruption.

(b) Knowing our partners, agents and intermediaries

Where relevant, we will conduct appropriate due diligence prior to engaging or entering into business relationships with third parties such as customers, suppliers, joint venture partners, agents and intermediaries. The purpose of the due diligence is to ensure that the entity or individual that we deal with will behave in a manner consistent with the ABCS Policy. We will also obtain

from that entity or individual certain assurances of compliance with the ABCS Policy and adherence with relevant anti-bribery and corruption laws.

1.6 Investigations and audits

- (a) Any potential breaches of the ABCS Policy by any employee, Director, contractor, secondee, partner, agent or intermediary will be properly recorded, investigated and dealt with.
- (b) The ABCS policy and related procedures will also be subject to periodic audit and review. Periodic risk assessments will also be undertaken to identify bribery and corruption risk. The objective of any such audit or assessment is to determine whether breaches of the policy were properly recorded, investigated and dealt with and the policy or any of the procedures contained within it need to be updated as a result of any breaches.

1.7 Your responsibilities

- (a) You are expected to ensure that you understand the ABCS Policy and the impact this has on your areas of responsibility. In particular, you must:
 - (i) endeavour to comply with the terms of the ABCS Policy;
 - (ii) undertake all requisite training provided in relation to the laws and regulations relating to bribery and corruption and the ABCS Policy; and
 - (iii) immediately report any concern, suspected or potential breaches of the ABCS Policy to either:
 - (A) a Corporate Executive;
 - (B) a Whistleblower Protection Officer or Tamboran's external whistleblower hotline operated by Deloitte, as noted in our Whistleblower Protection Policy, which is available in the corporate section of our website.
- (b) All material breaches of the ABCS Policy must be reported immediately to the Board.

1.8 Consequences for breaching the ABCS Policy

- (a) Any suspected breaches of the ABCS Policy will be thoroughly investigated. Any material breaches of the ABCS Policy will also be reported to the Board.
- (b) In circumstances where a breach of the ABCS Policy is established, appropriate disciplinary and remedial actions will be taken.
- (c) We reserve the right to inform the appropriate authorities where it is considered that there has been criminal activity or an apparent breach of any law.

1.9 Reviews and changes to the ABCS Policy

- (a) The Board, in conjunction with the Nominations & Governance Committee, will review the ABCS Policy periodically to ensure that it is operating effectively and whether any changes are required.
- (b) The Board may change this policy (including the responsibilities of the Committee) from time to time by resolution.
- (c) If you have any questions regarding any aspect of the ABCS Policy, please contact the Company Secretary.

The implementation and effectiveness of this Policy is the responsibility of all Tamboran Resources employees.

Tamboran Resources senior leadership are accountable for ensuring this Policy is reviewed at least every two years and implemented accordingly.

Policy authorised by the Full Board of Tamboran Resources Corporation 14 May 2025.

“ANNEXURE A”

Gifts/Hospitality Offered or Received Submit for all Items having Fair Market Value Greater than A\$300

Offeree or recipient of gift / hospitality – if group of employees, list all names	
Job title	
Donor or offeror of gift / hospitality: Name Company / organization Job title	
What is the nature of your business dealings with the donor/offeror and his/her Company / Organization?	
Is the donor or offeror (or their) company/organization an instrumentality of a government? If so, specifically describe the role of the individual / company in business dealings with LNG.	
Description of gift / hospitality	
Purpose of gift / hospitality?	
If “declined”, reason why	
What do you intend to do with the gift?	
Estimated fair market value of gift / hospitality?	
Is it repeated gift / hospitality over more than one fiscal year?	
Have gifts / hospitality been received previously from this donor during this calendar year?	
Any other relevant information	
I confirm that there is no concurrent business, negotiations, litigation or arbitration, which may be perceived to be influenced by receipt / offer of this gift / hospitality.	
Signature	
Date	