

**BEARD ENERGY TRANSITION ACQUISITION CORP.
POLICY AND PROCEDURE FOR EMPLOYEE COMPLAINT PROCEDURES
FOR ACCOUNTING AND COMPLIANCE MATTERS**

The Board of Directors of Beard Energy Transition Acquisition Corp. (the “Company”) has constituted and established an Audit Committee (the “Committee”) with the authority, responsibility and specific duties as described in the Company’s Audit Committee Charter. Pursuant to the Audit Committee Charter, the requirements of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the Securities and Exchange Commission, the Committee has established procedures for (1) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”), (2) the receipt, retention and treatment of complaints regarding potential violations of applicable laws, rules and regulations or of the Company’s codes, policies and procedures (“Compliance Matters”) and (3) the confidential, anonymous submission by employees of the Company of concerns regarding Accounting Matters and Compliance Matters.

Pursuant to this Policy, any employee of the Company may submit a good faith complaint regarding Accounting Matters or Compliance Matters to the Company without fear of dismissal or retaliation of any kind.

Anonymous and confidential complaints may be submitted anonymously through the website at <https://www.beardacq.com/corporate-governance>. Complaints will be reviewed by Mr. Reeves, the Audit Committee, or such other persons as the Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Any employee who reports a complaint in good faith should not be concerned about experiencing any adverse consequences from the Company for having done so. Employees will not be penalized or retaliated against in any way with regard to their employment, nor harassed or threatened for reporting such good faith concerns.

The Company will maintain a log of all complaints relating to an Accounting Matter or a Compliance Matter. Copies of the complaints and the log will be maintained.

Upon receipt of a complaint, the Company will (1) determine whether the complaint actually pertains to an Accounting Matter or a Compliance Matter; (2) when possible, acknowledge receipt of the complaint to the sender and (3) investigate or take any action it believes is necessary or appropriate in response to any Accounting Matter or a Compliance Matter raised.