



# **LIQUEFIED NATURAL GAS LIMITED**

**Duty to Report  
Policy**

**27 March 2015**

# Liquefied Natural Gas Limited

## ***Duty to Report Policy***

This policy is a key part of Liquefied Natural Gas Limited's ("LNGL" or the "Company") strategy and reflects the Company's values and expected behaviors contained in our Business Principles.

Everyone who works for and with LNGL - employee, contractor, partner or supplier ("**Workforce**") - has responsibility for adhering to our Business Principles and, thus, this Policy. Read this Policy in conjunction with LNGL's Business Principles, other policies and related guidance, which establish governance of the Company.

### **1. Duty to Report Policy**

LNGL is a global business operating in diverse cultures and business environments. We rely on our Workforce to live up to all of our Business Principles and Policies by behaving ethically, responsibly, and with integrity.

We require our Workforce, and encourage others, to report any situation where they have reason to suspect that there has been a breach, or potential breach, of our Business Principles or Policies.

We will investigate reports and will take action when necessary. We will not tolerate harassment or any retaliation against anyone who seeks advice, raises a concern, or reports a breach or suspected breach of our Business Principles or Policies. Failure to operate in accordance with our Business Principles and Policies represents a risk to the reputation of LNGL and delivery of our business strategy. If breaches occur despite our system of internal controls, reports by personnel and others provide a means for LNGL to initiate proper investigation and to take any necessary action.

### **2. Policy implementation**

To enable reporting of issues and concerns, LNGL shall:

- Promote an environment where remaining silent is unacceptable and where personnel feel able to raise concerns and report actual or suspected breaches in good faith;
- Not tolerate harassment or any retaliation against anyone who seeks advice, raises a concern or reports a breach or suspected breach of (a) our Business Principles and Policies or (b) any laws or regulations;
- Investigate reports that are suspected to have been made in bad faith and, where appropriate, take disciplinary action against the reporter;
- Ensure that details of how to report a concern are widely available to personnel, including how to raise a concern if they feel unable to raise that concern with their line manager;
- Promptly investigate, under the direction of Company General Counsel Human Resources (Secretary or Counsel), all concerns raised and, use reasonable endeavors to keep the identity of the individual raising a concern and the information received confidential, while recognizing that LNGL may, in certain circumstances, be required to disclose information and identities of individuals, for example in legal proceedings or government

investigations;

- When appropriate, provide feedback to the individual who raised the concern;
- Track the progress of each case, implement recommendations and ensure that appropriate actions are taken, including disciplinary action when required; and
- Where appropriate, report actual or suspected breaches of law to relevant law enforcement agencies.

When working for LNGL companies, Workforce personnel must:

- Report promptly if they have reason to suspect that there has been a breach, or a potential breach, by LNGL or its personnel or anyone associated with LNGL (such as its partners or contractors) of (a) our Business Principles and Policies or (b) any laws or regulations;
- Report these concerns to line management or, if they feel unable to do so, report their concern to the Company Secretary or VP Human Resources;
- Provide as much information as possible to ensure that a proper investigation can be carried out, and respond to requests for further information as the investigation progresses; and
- If they receive a report of a concern (in their capacity as a line manager or otherwise), (a) communicate the issue immediately to Company Secretary or Counsel, (b) deal promptly with the issue raised in accordance with applicable, sensible protocol, and (c) seek guidance from relevant resources as necessary.

### **3. Management Responsibility**

The Company Secretary is responsible for implementation and maintenance of this Policy.

### **4. Applicability**

Every employee, director or officer of every wholly owned LNGL company and in every joint venture company under LNGL control must follow this Policy. We apply this Policy in all joint operations where LNGL is the operator. When participating in joint venture companies not under LNGL control we encourage the adoption of a similar policy.

Contractors and consultants are required to act consistent with this Policy when working for LNGL companies as our agent, on our behalf or in our name on any business activity including when delivering outsourced services.

Breach of a LNGL Policy may result in disciplinary action, up to and including dismissal. LNGL reserves the right to amend or update this Policy as required from time-to-time.