



# **LIQUEFIED NATURAL GAS LIMITED**

## **Whistleblower Protection Policy**

**30 March 2019**

## **Liquefied Natural Gas Limited**

### ***Whistleblower Protection Policy***

Liquefied Natural Gas Limited's ("LNGL" or the "Company") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Company, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations

The Board recognizes that the long-term interests of shareholders are advanced by responsibly addressing the concerns of other stakeholders including employees, customers, suppliers, government and the communities in which LNGL operates.

#### ***1. Reporting Responsibility***

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that LNGL can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and contractors to report concerns about violations of LNGL's Code of Conduct or suspected violations of law or regulations that govern LNGL' operations.

#### ***2. No Retaliation***

It is contrary to the values of LNGL's for anyone to retaliate against any board member, officer, employee or contractor who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the business or operations of LNGL. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

#### ***3. Reporting Procedure***

LNGL has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with VP Human Resources or the General Counsel. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the LNGL's General Counsel who has the responsibility to investigate all reported complaints.

#### ***4. General Counsel***

LNGL's General Counsel is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The General Counsel will advise the CEO of all complaints and their resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

#### ***5. Accounting and Auditing Matters***

LNGL's General Counsel shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **6. Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **7. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **8. Handling of Reported Violations**

LNGL's General Counsel will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **9. Posting Requirement.**

The Company shall post this Policy on the Company's website.

## **10. Applicability**

Every director, officer, or other employee 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.