



HONESTY CODE FAIR  
COURAGE OF RESPON  
CONDUCT ETHICS STA  
ACTIONS  
INTEGRITY COMMITM

Make The Responsible Choice

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# MESSAGE TO ALL EMPLOYEES



**Jean Andre Celestain**  
**Chief Executive Officer**

*At Atlantic, our reputation is built not only on what we do but how we do it- The Atlantic Way*

Our commitment to ethical business conduct is fundamental to our success and is at the core of who we are as a company, aligned with our spirit values. Integrity, accountability, and respect are not just principles we advocate - they are standards that guide our daily operations and decision-making processes.

The Atlantic Code of Ethics is a testament to our unwavering dedication to doing business the right way. It serves as a guiding principle for all employees, providing clear expectations and reinforcing our shared responsibility to uphold the highest ethical standards. Whether interacting with colleagues, partners, regulators, or communities, we must ensure that our actions reflect our values and commitment to integrity.

Upholding this Code is a collective effort. Each of us plays a critical role in fostering a culture where ethical behaviour is the norm, not the exception.

I encourage you to read and familiarise yourself with the Code, discuss it with your teams, and apply its principles in all that you do. If you ever find yourself in a situation where you are uncertain about the right course of action, I urge you to seek guidance and speak up. There are multiple channels available to report concerns, including 'Speak Out' - our internal whistle blowing mechanism. I assure you that any issues raised in good faith will be taken seriously and handled with the utmost confidentiality.

By embracing ethical excellence, we strengthen trust in our company and contribute to a sustainable future. Let us work together and bring a 'different type of energy' to ensure that Atlantic continues to be a company defined by integrity, respect, and accountability, upholding our World-Class status.

*A business that makes nothing but money is a poor kind of business - Henry Ford*

# OVERVIEW

Our commitment to a culture of integrity and ethical standards

## What is the Code?

**The Atlantic Business Principles (see page 55) are a commitment to comply with all applicable legal requirements and the highest ethical standards wherever we operate.**

To help us meet this commitment, the Atlantic Code of Ethics (Code) sets out what is expected from Atlantic Personnel regardless of location, position or background. It provides guidance on how we deal with each other and how we treat everyone with whom we interact in our business operations.

All Atlantic Personnel, board members and officers must adhere to the Atlantic Business Principles and the Atlantic Code of Ethics. Failure to do so is taken very seriously and may result in removal from office or in the case of Atlantic Personnel, disciplinary action up to and including dismissal.

The Code of Ethics is not a substitute for your individual responsibility to exercise good judgment and common sense so that your behaviour never damages Atlantic's reputation. It is just a starting point and does not describe every law, regulation or Company requirement that may apply to you.

This Code of Ethics must be read in conjunction with:

- The Atlantic Business Principles
- Anti-Bribery and Corruption Policy
- Bribery and Corruption Risk Management Standard
- Due Diligence Standard
- Human Resource Policies
- Complaint Handling Procedure
- Health Safety and Environment Policies
- All other policies, procedures, standards and processes in effect from time to time.

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Make sure you know the rules that do apply to you. To find out more about them, see the additional resources identified in the Code of Ethics, on the Company intranet or ask your line authority, Human Resource Management (HRM) or Compliance Unit (CU).



## Definitions

**"Atlantic Business Principles"** or **"Business Principles"** means the Company's business principles as amended from time to time.

**"Atlantic Group"** means Atlantic LNG Company of Trinidad and Tobago, Atlantic 2/3 LNG Company of Trinidad and Tobago Unlimited and Atlantic 4 LNG Company of Trinidad and Tobago and their holding companies.

**"Atlantic Law"** means the function in the Company responsible for legal advice.

**"Atlantic Personnel"** refers to permanent, fixed term or temporary employee, secondee, direct contractor, trainee (apprentice, intern, graduate/operator/ marine trainee).

**"Board members"** mean the persons appointed to the Boards of Directors of the companies in the Atlantic Group.

**"Bribery"** is (A) directly or indirectly giving, offering or promising a financial or other advantage to another person with (i) intent to induce a person to improperly perform a relevant function or activity; or (ii) to reward a person for the improper performance of such a function or activity; or (iii) with the knowledge or belief that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity; (B) requesting, agreeing to receive or accepting of a financial or other advantage where there is an intention that as a consequence a function or activity should be performed; or (C) promising, offering or giving of an advantage either directly or indirectly, to a Public Official as an inducement or reward for the retention of business or an advantage in the conduct of business. Improper performance of a function or activity is the performance of a function or activity in contravention of an established and/or approved practice, policy, law or standard.

**"Close relative"** includes a spouse, partner, parent, step-parent, child, step-child, sibling,

step-sibling, nephew, niece, aunt, uncle, cousin, grandparent, grandchild, in-law and anyone who resides in the same home as you.

**"Code"** means this Code of Ethics.

**"Company"** means Atlantic LNG Company of Trinidad and Tobago, Atlantic 2/3 LNG Company of Trinidad and Tobago Unlimited and Atlantic 4 LNG Company of Trinidad and Tobago collectively.

**"Company premises"** means the Company's LNG facilities at Point Fortin, the Company's offices in Point Fortin and Port of Spain and any location in or on which the Company is responsible for the carrying out of work of any kind.

**"Compliance Unit"** or **"CU"** means the unit in the Company from time to time responsible for monitoring compliance with the Code and ABC Programme.

**"Conflict of Interest"** means a situation in which a person has a private or personal interest sufficient to actually or appear to influence the objective exercise of his or her official duties as an employee of Atlantic.

**"Conflict of Interest Declaration Form"** or **"COI Form"** means the form to be filed by each employee, director or officer disclosing the presence or absence of a Conflict of Interest in accordance with the Code.

**"Corruption"** is the abuse of entrusted power for private gain.

**"Facilitation payments"** are unofficial payments (usually small) made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement.

**"Function"** means the place in the Company's organisation, where the responsibility for a specific aspect of the Company's business lies.

Vice Presidents and Directors are responsible for functions. Reporting to them are Managers responsible for departments and reporting to Managers are Team leads responsible for units in a department.

**"Gifts and entertainment"** means anything of value, offered or given to you or a close relative by a third party as a result of or prompted by your employment with the Company or anything of value given by you or a close relative to a third party in furtherance of a relationship with the Company and may be required to be registered in the Gift and Entertainment Registry in accordance with the Code.

**"HSE"** means the function in the Company responsible for the management of occupational health and safety and environmental matters in relation to the Company's operations.

**"Human Resource Management"** or **"HRM"** means the function in the Company responsible for the management of human resources.

**"Internal Audit"** or **"IA"** means the function in the Company responsible for internal auditing.

**"Leadership Team"** refers to the members of Atlantic's executive management.

**"Line authority"** means the person to whom an Atlantic Personnel directly reports who may be – a Team Lead; a Manager; or a Vice President or a Director in a function; or the Chief Operating Officer; and/or the Chief Executive Officer.

**"Public Official"** includes any employee or official of the State or any public body or public institution, including those who are appointed, elected or selected to perform activities or functions in the name of the State or service of the State e.g. Ministers of Government, Permanent Secretaries, Directors of State Enterprises/Companies, employees of State Enterprises/Corporations, Municipal

Corporations and Regulatory Agencies, and Diplomats.

**"Political Contribution"** means contributions (financial or otherwise) to political parties, their officials, representatives or candidates, to political causes or organizations or individuals engaged in politics or charities or sponsorships whether directly or indirectly associated or affiliated to any political undertaking.

**"State"** means the Government of the Republic of Trinidad and Tobago and the Government of any other sovereign jurisdiction.

**"Suppliers"** refers to all third party entities conducting business with and on behalf of Atlantic and includes vendors, consultants, NGO's, contractors and agents.

## Who must comply with these Standards?

The Code of Ethics applies to all board members, officers and Atlantic Personnel of the Atlantic Group of Companies.

### REMEMBER!

Atlantic Personnel who engage third parties such as contractors, agents or consultants to work on behalf of the Company must seek to ensure that these parties are made aware of the Business Principles and this Code and should seek their co-operation in adhering to them including, where possible, a contractual requirement to act consistently with them when working on our behalf.

In joint operations, where we are the lead, we will apply this Code directly. Where we are not the lead, we will seek to influence our joint venture partners to adopt similar principles.

### The duties of those who supervise others

If you manage or supervise other people, you have additional responsibilities.

#### ALWAYS

- ✓ create an open and supportive environment where Atlantic Personnel feel comfortable asking questions and raising concerns.
- ✓ promote compliance and ethics by example; show by your behaviour what it means to act with integrity.
- ✓ make sure that those who report to you understand the requirements of the Code and have the resources to meet them.
- ✓ monitor compliance and ethics of the people you supervise.
- ✓ use reasonable care to monitor third parties acting on behalf of the Company to ensure that they work in a manner consistent with the ethical standards.
- ✓ enforce the standards consistently.
- ✓ support Atlantic Personnel who, in good faith, raise questions or concerns. There will be no action taken against Atlantic Personnel who raise concerns or questions in good faith.

### Your personal commitment to making the responsible choice

Make sure you understand what is required by the Business Principles and this Code, as well as the standards, instructions and processes that apply to your job, and always follow them.

Those who fail to adhere to these standards put themselves, their co-workers and the Company at risk.

### Your duty to Speak Out! - It's the right thing to do!

It is your duty to speak up if you think the Code is being broken and to seek advice if you are unsure.

#### ALWAYS

- ✓ report any breaches or potential breaches of the Code or any of the Company's compliance and ethics commitments of which you become aware, whether these relate to yourself, direct reports or others.
- ✓ seek advice if you are ever unsure about the proper course of action.

Atlantic will investigate reported instances of questionable or unethical behaviour. Atlantic Personnel are not to personally conduct or attempt to conduct investigations or interviews/interrogations related to any instances of questionable or unethical behaviour.

Atlantic Personnel are required to cooperate completely in any investigation relating to violations of this Code and must be truthful at all times.

### Self-Test Questions

If you are in any doubt about whether to speak up, ask yourself some simple questions:

- Is the action you are concerned about illegal?

- Does it breach the Company's Business Principles and this Code?
- Is it out of line with the Company's values?
- Does it expose the Company to any unacceptable risks?
- Is it in breach of commitments and guarantees that we have made to others?
- Do you think your line authority, colleagues or family will support this action?
- If reported in the newspapers, would I be embarrassed?
- Does it feel wrong or not right?
- Will this conduct subject me, my co-workers or the Company to legal fines or criminal charges or damage to reputation?

If your answer is 'yes' or even 'maybe' you have identified a potential issue that you must report.

#### NEVER

**X** ignore a legal or ethical issue that needs to be addressed. The Company will not tolerate retaliation against anyone who reports a breach of this Code in good faith.

Reports and complaints will be kept confidential to the extent permitted by law and by the Company's need to properly investigate the situation.

If you are uncomfortable using one of the above options, you may use Speak Out, at any time. **See Tools to be used, Appendix 3.** The most important thing is that you use one of these options.

#### VIOLATIONS

All Atlantic Personnel, board members and officers must adhere to the Atlantic Business Principles and the Code of Ethics. Failure to do so is taken very seriously and may result in removal from office or in the case of Atlantic Personnel, disciplinary action up to and including dismissal. In addition, breaches may subject Atlantic Personnel and/or Atlantic to civil liability and criminal penalties. These consequences may apply not only to Atlantic Personnel who violate the Code but also to those who condone misconduct, fail to report or seek to retaliate against those who in good faith report potential violations of this Code.

This Code sets forth policies and practices regarding the conduct of all Atlantic Personnel, officers and directors. You are required to comply with this Code as a condition of your employment at Atlantic.

#### Where to go for help

If you have a question or concern about legal or ethical standards or a business conduct issue you have the option of discussing or reporting the matter to:

- The person to whom you report directly, usually a good place to start
- Others in your line authority
- Human Resource Management (HRM)
- Compliance Unit (CU)
- Any member of the Leadership Team.

# Asking questions and Raising Ethical Concerns

## Speak Out!

*Secure, confidential and effective reporting of ethical concerns*

**TOLLFREE HOTLINE**  
866-4ABC (4222)

**INTERNET REPORTING**  
<https://secure.reportit.net>  
Username: Atlantic  
Password: Atlantic

**BOXES**  
throughout Atlantic facilities

### ATLANTIC HAS PROCEDURES FOR:

- receiving, keeping and handling the concerns it receives about accounting, auditing, internal control and fraudulent or ethical matters
- protecting Atlantic Personnel who submit complaints, from retaliation.

It is an Atlantic Personnel's duty to Speak Out if the Code is being broken or if there is a suspicion that the Code is being broken.

Anyone may submit a report in good faith that is based on first-hand, direct or other information from any source that he/she believes to be credible.

You may report breaches or potential breaches to your line authority or CU or you may use Speak Out. See Tools to be used, Appendix 3.

Speak Out is a mechanism for reporting concerns if you do not wish to report through your line authority, CU or a member of the Leadership Team.

All issues reported through your line authority, CU, Leadership Team, or Speak Out will be handled in accordance with the Complaint Handling Procedures (See page 50) of the Company.

Great care must be taken in making reports as false reports will not be tolerated. Action will not be taken in relation to mistaken reports made in good faith. Alerting suspected individuals that an investigation is underway is strictly prohibited.

Atlantic Personnel are cautioned against making dishonest, malicious, negligent, reckless or frivolous reports and are advised that such reports will be dealt with in accordance with Company's Disciplinary Policy and Procedure.

“

The time is always right to do what is right”

MARTIN LUTHER KING JR.



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# Ethical Standards

RESPECT IN THE WORKPLACE





# Atlantic Personnel

## FAIR TREATMENT

We respect the rights and dignity of all Atlantic Personnel, the right to fair treatment and equal employment opportunity.

### ALWAYS

- ✓ know what is expected of you in your job.
- ✓ have open, constructive performance conversations with your line authority.
- ✓ ask for help to develop your capabilities.
- ✓ recognise and competitively reward Atlantic Personnel for their performance based on merit.
- ✓ listen to line authority personnel and be involved in improving team performance.
- ✓ treat all with respect and dignity, without discrimination.
- ✓ report any breaches of which you become aware.

### NEVER

- ✗ allow factors such as family relations, race, ethnicity, religion, gender, age, national origin, sexual orientation, gender identity, marital status or disability to influence your judgement.
- ✗ employ or condone the employment of child or forced labour or engage contractors or other third parties known to use child or forced labour.

Each Atlantic Personnel is expected to be aware of and to abide by these commitments in their job and be alert to any evidence of child labour or forced labour abuses in operations linked to the Company's business and report them.

## Managers

### ALWAYS

- ✓ make sure your decisions regarding recruitment, selection, development and advancement of Atlantic Personnel are based on merit – qualifications, demonstrated skills and achievements.
- ✓ seek to influence other parties with whom we work (contractors, consultants, agents) to do the same.
- ✓ report any breaches of which you become aware and seek advice if you have a concern in this area whether it concerns yourself, direct reports or others.
- ✓ follow all applicable labour and employment laws and the principles and practises of good industrial relations. Familiarize yourself with any local requirements with which you must comply.

## HARASSMENT-FREE WORKPLACE

We believe each Atlantic Personnel is entitled to fair treatment, courtesy and respect. The Company will not tolerate any form of abuse or harassment of a board member, officer, Atlantic Personnel or contractor.

Whatever the form of abuse or harassment, the Company takes it very seriously whether it emanates from another employee, a contractor, supplier, customer or visitors to Company premises. The following are examples:

### NEVER

- ✗ behave in a way that could be seen as offensive, intimidating, malicious or insulting.
- ✗ engage in sexual harassment e.g., unwelcome sexual advances, suggestions or comments, requests for sexual favours or inappropriate physical contact.
- ✗ engage in bullying or any form of harassment with the intent or effect of:
  - creating a hostile or intimidating work environment, including one in which Atlantic Personnel may be driven to engage in inappropriate work practices in order to 'fit in';
  - unreasonably interfering with an individual's work performance;
  - affecting an individual's employment opportunity.
- ✗ humiliate, denigrate or injure another person.
- ✗ make racial, ethnic, religious, age-related or sexual jokes or insults.
- ✗ distribute inappropriate pictures, cartoons or other material capable of being offensive by electronic or other means or display offensive material at a work station, on a screen, cell phone or elsewhere.
- ✗ misuse another person's personal data or other information.

### NEVER

- ✗ spread malicious rumours or use voicemail, e-mail, the Internet or other electronic devices or social media to harass or transmit derogatory or discriminatory information about another person.
- ✗ take photos of other Atlantic Personnel using cell phones or otherwise unless this is in the course of the Company's activities, the photos are not offensive and the taking has prior approval of your line authority.

These are just examples. No form of abuse or harassment will be tolerated by Atlantic.

## Q&A



**Q** *My boss occasionally acts in a way that makes me feel uncomfortable – asking me out for drinks alone or engaging in conversations about having affairs. What should I do?*

**A** *If this behaviour is unwelcome to you and you don't feel comfortable discussing it with him or her directly, you can raise the issue and seek support from the HRM, in confidence. You can also use Speak Out.*

The Company is committed to respecting the confidentiality of Atlantic Personnel's personal information. It is Company policy to acquire and retain only Atlantic Personnel personal data that is required for the effective operation of the Company or that is required by law.

## PRIVACY AND CONFIDENTIALITY

Consistent with its respect for Atlantic Personnel privacy, the Company does not normally take an interest in personal conduct outside of work unless such conduct impairs the Atlantic Personnel's work performance or affects the reputation or legitimate business interests of the Company.

Personal data, information or electronic communications created, transmitted or stored on Company computers or other electronic media such as hand-held devices while they may be confidential are readily transmissible. Records of electronic communications may be made and used for a variety of purposes, and may be subject to monitoring or auditing at any time and without notice. Keep this in mind and exercise care when you use Company electronic media.

### Atlantic Personnel

#### Basic rules you must follow:

- Access to Atlantic Personnel personal data is strictly limited to Company personnel who have appropriate authorization and a clear business need for that information. If you do not have authorization and a valid business reason, do not seek access to this information.
- Never access, obtain or disclose another Atlantic Personnel's personal information to persons inside or outside of the Company unless you are acting in accordance with applicable laws, legal processes and Company policies, including obtaining any approvals necessary thereunder.

## CONFLICTS OF INTEREST

The Company respects the privacy of Atlantic Personnel, board members and officers and therefore does not normally take an interest in personal conduct outside of work. However, when personal, social, financial or political activities:

- interfere or have the potential of interfering with an Atlantic Personnel's, director's or officer's duty to act in the best interests of the Company in business relationships and dealings; or
- impair an Atlantic Personnel's or officer's objectivity and work performance; or
- affect the reputation or legitimate business interests of the Company,

A Conflict of Interest may exist that must be satisfactorily resolved or managed.

Determining whether a Conflict of Interest exists requires good judgement. Seek answers to any questions or concerns you have by discussing them with your line authority or CU.

**Conflicts of Interest can arise in many ways. Here are examples of some of the more common ones:**

- **Outside jobs and affiliations:**
  - Jobs and affiliations of/with close relatives
  - Serving as a Director or Consultant
  - Having a financial interest or holding investments
  - Connected to and/or Serving as a Public Official
- **Personal Conflicts of Interest.**

### OUTSIDE JOBS AND AFFILIATIONS

- Having a second job (in any event, this may not be permitted by your contract of employment with the Company) or performing services for a third party.
- Serving as board member, director or consultant for another organization.
- Having a financial interest or holding investments.
- Connected to and/or Serving as a Public Official.

Having any of the above relationships with an entity or person that is a Public Official, competitor, customer or supplier of goods or services to the Company may create a Conflict of Interest or the appearance of a Conflict of Interest. The same is true if the relationship is with an entity or person that is actively seeking to become a Public Official, competitor, customer or supplier.

**Some arrangements of this kind are never permissible.** You must never work or provide services for a competitor or anyone that you must deal with as part of your job.

You must disclose all relationships with Public Officials, competitors, customers or suppliers that could possibly create a Conflict of Interest using the Conflict of Interest Declaration Form.

### JOBS AND AFFILIATIONS OF CLOSE RELATIVES

The activities of Close relatives sometimes can create Conflicts of Interest. If you learn that a Close relative works or performs services for the Company, a competitor, customer or supplier, or is a Public Official you must promptly notify your line authority or CU to determine if action is required.

A Close relative should not have any business dealings with:

- you in your capacity of an Atlantic Personnel;
- anyone working in your department;
- anyone who reports to you.

#### NEVER

- ✗ be in a situation where you have the ability to hire, supervise, affect terms and conditions of employment of a Close relative.
- ✗ influence the management of any Close relative, regardless of whether the Close relative is an Atlantic Personnel or employed by a contractor engaged by the Company except with the specific approval of your line authority.

Actual conflicts must be avoided, but even the appearance/perception of a Conflict of Interest can be harmful.

## Q&A

**Q** *I need to make extra money and I want to get a second job. Is this a problem?*

**A** *This may create a Conflict of Interest if your second job is:*  
*(i) with an entity or company that provides any of the same types of services or products as Atlantic; or*  
*(ii) with an entity or company that provides goods, works or services to Atlantic; or*  
*(iii) compromises Atlantic's interests or adversely affects your job performance.*

*All jobs and affiliations external to Atlantic must be annually declared in the Conflict of Interest Declaration. See **Tools to be Used Appendix 1** for details on the Conflict of Interest Declaration.*

## Q&amp;A

**Q** *My spouse manages a training consulting firm. Can he/she submit an application to become an Atlantic Supplier?*

**A** *Yes he/she can. However, you must declare this relationship in your [Conflict of Interest Declaration](#) and have the appropriate discussion with your line authority who will then discuss the matter with the VP Procurement. You must not participate in Atlantic's discussions or relationship on this matter.*

**Q** *My spouse is an officer in a company that has business dealings with Atlantic. In my job at Atlantic, I also have contact with that company from time to time. Is this a problem?*

**A** *It may not be a problem, however these circumstances must be declared in your [Conflict of Interest Declaration Form](#) annually for the duration of your spouse's employment with that company. It is important that all actual or potential conflicts be disclosed so that any issues can be anticipated, avoided or managed.*

Close relatives may not be hired into positions where one relative has direct or indirect control or influence over the other.

Exceptions can only be made with the specific approval of the appropriate line authority and HRM. Transparent, auditable recruitment and selection processes should always be used before recruitment decisions are made.

#### SERVING AS A DIRECTOR OR CONSULTANT

Atlantic has a legitimate business interest in Atlantic Personnel appointments as directors of enterprises outside the Atlantic Group due to the potential risks associated with time away from the job, Conflicts of Interest and reputational impacts on Atlantic.

Issues can arise from the actions of another enterprise such as improper business or accounting activities, environmental incidents, or other situations which can reflect on Atlantic even if merely as a result of the presence of an Atlantic Personnel on that enterprise's board.

Before accepting a position as a board member of an enterprise outside the Atlantic Group (paid or unpaid) (including a not-for-profit organisation) the prior written approval of the Chief Executive Officer must be obtained.

Generally, approval will be given if an Atlantic Personnel wishes to serve in an independent capacity on the board of a family oriented business, small community-oriented not-for-profit charitable, humanitarian, educational or cultural organisation (e.g., the local parish council or school board), or on the board of a residential condominium association, provided no actual or potential or competitive conflict is likely.

To serve as a consultant to an enterprise outside the Atlantic Group (paid or unpaid) (if permitted by your contract of em-

ployment) may create or appear to create a Conflict of Interest and an Atlantic Personnel requires the prior written approval of the Chief Executive Officer to do so.

If it is a potential or actual conflict, this needs to be disclosed in the [Conflict of Interest Declaration](#). See **Tools To Be Used, Appendix 1**.

#### HAVING A FINANCIAL INTEREST OR HOLDING INVESTMENTS

Atlantic Personnel must ensure that their investments and their Close relatives' investments do not create Conflicts of Interest, impairing an Atlantic Personnel's ability to make objective decisions on behalf of the Company.

##### Financial Interests

All financial interests (equity or debt) held by Atlantic Personnel or his/her Close relative must be declared using the [Conflict of Interest Declaration Form](#) unless the financial interest held is clearly not in conflict with Atlantic's business. Atlantic Personnel who wish to acquire any financial interest in a competitor, supplier, customer or contractor during the course of his employment must first seek the approval of his line authority and the Chief Executive Officer. If in doubt, check with CU.



#### Some investments are always wrong

##### NEVER

- X** invest in a supplier or contractor if, in the course of your duties, you have any involvement in the selection or assessment of, or negotiations with, the supplier or contractor, or if you supervise anyone who has such responsibility.
- X** invest in a customer if, in the course of your duties, you are responsible for dealings with that customer or supervise anyone with such responsibility.

## Self-Test Questions

**Whether an investment creates a Conflict of Interest is a matter of good judgment.**

When deciding whether an investment might create a conflict, ask yourself these questions:

- Would the investment affect any decisions I will make for my Company?
- Consider how the investment might seem to others inside my Company, such as my co-workers. Would they think it might affect how I do my job for the Company?
- Consider how it would look to someone outside the Company, such as a customer, a shareholder or the media. Would an external party think that it might affect how I do my job?

If you answer 'yes' to any of these questions you have identified a potential issue which you should discuss with CU.

### CONNECTED TO AND OR SERVING AS PUBLIC OFFICIAL

Being a Public Official or connected to a Public Official can cause or give the appearance of Conflict of Interest. If a Close relative is a Public Official you must promptly notify your line authority to determine if action is required. If any candidate for employment with Atlantic is connected to a Public Official or is proposed for employment by a Public Official the fact of such relationship must be disclosed to Atlantic during the recruitment process.

Before you accept an appointment to serve as a Public Official, you must obtain the prior approval of your line authority and the Chief Executive Officer. You are required to declare your service as a Public Official on the Conflict of Interest Declaration Form for the duration of your appointment.

### PERSONAL CONFLICTS OF INTEREST

You may not directly supervise an individual with whom you share a close personal relationship, such as a Close relative, or someone with whom you have or had an intimate or romantic relationship.

You may not participate in the selection process for, or supervise Atlantic's business relationship with or be involved in the selection process relating to a company that does business with Atlantic, if it employs someone with whom you have such a close personal relationship.

If you supervise someone, even indirectly, with whom you have one of the relationships described above you must disclose the relationship to your line authority and HRM as soon as you become aware of it.

### DUTY TO DISCLOSE

On at least an annual basis, every Atlantic Personnel is required to complete a Conflict of Interest Declaration indicating the fact that no conflict exists or, if potential or actual conflicts exist, adequately disclosing them. See the Tools To Be Used, Appendix 1 for details on the Conflict of Interest Declaration.

An interested third party must disclose to CU a proposed transaction or arrangement and the existence of circumstances which may give rise to an actual or possible Conflict of Interest and be given the opportunity to disclose all material facts as soon as the circumstances arise. The interest may be financial or non-financial, or a combination of both.

## Q&A

**Q** *I am in an intimate relationship with a co-worker who is being considered for an acting team lead position in our department. Do we have to bring this to the attention of our supervisor?*

**A** *Yes. This situation would create a Conflict of Interest in your group. Even if you and your colleague are currently equals in the same group, you should advise your supervisor and/or HRM of the relationship so that an inappropriate reporting relationship can be prevented.*



**Q** *Does the Code apply to people with whom I have a close personal relationship but who are not my Close relatives?*

**A** *The Code offers examples of areas where conflicts may arise, but it cannot describe every situation that could create a conflict. Always keep in mind that the concern is the activity or relationship that interferes with the objective exercise of your duties as an employee of Atlantic. If you have a personal relationship that has the potential of interfering with how you make decisions at work, or could appear to others to do so, a conflict of interest may exist. Tell your line authority so the situation can be addressed.*



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## Suppliers

INTEGRITY AND TRANSPARENCY IN OUR BUSINESS



# Suppliers

## RECEIVING AND GIVING GIFTS AND ENTERTAINMENT

Gifts and entertainment include for example:

- gratuities
- favour
- meals
- attending sporting, social and cultural events
- lodging/accommodation
- loans and loan guarantees
- discounts or favourable terms on any product or service
- services
- prizes
- transportation
- use of vacation facilities
- shares or other securities or participation in share offerings
- home improvements
- tickets to cultural, social or sporting events
- gift certificates

**Gifts and entertainment between Atlantic Personnel and persons external to Atlantic fall into three categories**

- those that are usually acceptable and that you may approve yourself.
- those that may be acceptable but require prior approval.
- those that are never acceptable.

### ✓ USUALLY ACCEPTABLE

Gifts and entertainment that are sufficiently modest and they do not require prior approval. Subject to your applying the 'self-approval test' below, the following are usually acceptable **without** prior approval:

- **Meals:** modest occasional meals with someone with whom the Company does business.
- **Entertainment:** occasional attendance at ordinary sports, social, and cultural events.
- **Gifts:** gifts of nominal value, such as pens, calendars, or small promotional items.

These must **not exceed an** aggregate value of **USD100** in a calendar year from or to the same or a related entity. Once they meet the criteria of the 'self-approval test' below they can be accepted or given, but you need to **notify** your line authority and **log** them in the Gifts and Entertainment Registry within seven (7) days of receiving or giving them.

You can also discuss any concerns you have with your line authority or CU.

See the **Tools To Be Used, Appendix 2** for details on how to use the Gift and Entertainment Registry.

### Self-approval test

Ask the following questions to determine whether a gift or entertainment is appropriate:

- **Intent** – Is the intent only to build a business relationship or offer normal courtesy, or is it to influence my objectivity in making a business or employment decision?
- **Materiality and frequency** – Is the gift or entertainment less than USD100 in aggregate value in a calendar year? Is the gift for a group of people where at the individual level and the total level it does not exceed **USD100**? Could it place me or the other party under an obligation?
- **Legality** – Am I sure that the gift or entertainment is legal both in Trinidad and Tobago and in the country of the other party ( if different)?
- **Compliance with the other person's rules** – Is the receipt or giving of the gift or entertainment allowed by the recipient's or donor's organization? Special care must be taken when dealing with Public Officials as many countries do not allow officials to accept or give gifts or entertainment.

The exchange of gifts and entertainment can build goodwill in business relationships, but some gifts and entertainment can create improper influence or the appearance of improper influence. Some can even be seen as bribes that tarnish yours and the Company's reputation for fair dealing, or break the law.

Once the occasion is attended by both Atlantic Personnel and a Supplier or Public Official and business is discussed, **it is legitimate hosting or entertainment.** Genuine corporate hospitality/promotional or similar business expenditure is not prohibited once it is proportionate, reasonable and has been approved.



- **Transparency** – Would I be embarrassed if my line authority, colleagues or anyone became aware of my offer or acceptance of a gift? If so, there is probably something wrong.
- **Hypocrisy** – Am I adopting double standards? We should only offer what we would be comfortable to accept and vice versa.

#### **X NEVER ACCEPTABLE**

These types of gifts and entertainment are simply wrong, never permissible, and no one can approve them:

- any that would be illegal.
- any offered to a Public Official in breach of local or international bribery laws.
- any involving parties engaged in a tender or competitive bidding process.
- any that is a 'quid pro quo', that is, offered for something in return.
- any that is indecent, sexually oriented, does not comply with our commitment to mutual respect or that otherwise might adversely affect the Company's reputation.
- any that are personal in nature such as perfumes/colognes, clothing, jewelry.
- any that you pay for personally to avoid having to report or seek approval for.
- any gift of cash or cash equivalent such as gift certificates, loans, shares, share options.
- a gift that is too costly or frequent to be within the custom of the marketplace.
- a gift that influences or gives the appearance of influencing business judgment.
- a gift that violates the recipient's policy to accept it.
- discounts and rebates obtained by use of the Company's purchasing power and for which personal gain will be realised, except those given to all Atlantic Personnel.
- official information, documents or confidential information including information about Atlantic's financial performance, its operations or any of Atlantic Personnel that otherwise would not be made available to the general public.

#### **MAY BE ACCEPTABLE WITH PRIOR APPROVAL**

For anything that does not fit into the above two categories, the gift or entertainment may or may not be permissible. You must get approval from your Vice President, Director, Head or more senior personnel as appropriate for the following:

- Entertainment that **exceeds USD100** per person or per group in the event of a team of people attending; provided further that the value of the gift made pursuant to this subsection may not be reduced below that monetary limit by dividing the cost of the gift amount among two or more persons or entities.
- Gifts valued at more than USD100.
- Lavish meals that may cost more than USD100.
- Special events such as a NBA Basketball game, World Cup game or golf tournament or tickets to parties or concert where the attendance fee has a value of more than USD100.
- Travel or overnight accommodation costs.

Any gifts or entertainment given or received valued at **more than USD100** must be submitted for approval via the Gift and Entertainment Registry in Oracle for approval by a Vice President, a Director, Head or more senior personnel. See the **Tools To Be Used, Appendix 2** for details on how to use the Gift and Entertainment Registry.

The entry must be made by the person initiating the gift in the case of gifts given and by the person receiving the gift in the case of gifts received.

Where the value of the meal or entertainment is not known but reasonably expected to exceed **USD100**, it needs to be logged in the Gift and Entertainment Registry and the fact that the cost is unknown disclosed.

Vice Presidents, Directors and Heads and more senior personnel must apply criteria similar to those described in the 'self-ap-

proval test' in determining whether to approve an item falling within this category.

You can discuss any concerns you have with your line authority or CU.

#### GIFTS AND ENTERTAINMENT FROM ATLANTIC TO ATLANTIC PERSONNEL

Atlantic may give Atlantic Personnel gifts and entertainment celebrating birthdays, promotions or awards given as part of the Company's reward programmes, team lunches, Atlantic sport team outfits, corporate events, team away days and related items ('communal gifts'). These should have already been approved as part of a Company-wide or department activity, and **thus no further approval or logging in the Gift and Entertainment Registry is needed.**

If, however, the gift and entertainment does not fall into such a category and its value **exceeds USD100** per Atlantic Personnel, it needs to be logged in the Gift and Entertainment Registry by the person giving it and approval from a Vice President, a Director, Head or more senior personnel is required.

If Atlantic funds exceeding **USD100** are used to contribute to a gift, then the usual approval and logging is required.

Gifts exchanged between Atlantic Personnel that you buy with personal funds do not have to be approved or logged. However, Atlantic Personnel should guard against unnecessary favour being developed or the appearance thereof as a result of such gifts or other exchanges.

#### WHAT TO DO IF YOU RECEIVE AN IMPERMISSIBLE GIFT

It is acceptable to receive a gift that **exceeds USD100** without getting prior approval if it would be insulting to decline it at the time it was given, but the gift must be logged in the Gift and Entertainment Registry and reported to line authority who will decide whether it:

- may be retained by the recipient.
- will be retained for the benefit of the company.
- will be sold and the money donated to charity.
- will be returned to the donor.

You must immediately return any gift of cash or cash equivalent such as a bank cheque, money order, investment security or negotiable instrument.



## Q&A

**Q** An Atlantic supplier has offered me 2 tickets to an all-inclusive carnival party. Can I accept them?

**A** Seek the approval of your line authority, CU and/or any member of the Leadership Team, as it depends on what is happening in the Company at the time the gift was offered, your role, if any, in the decision making process and the value of the gift. E.g. If you are part of the evaluation of tenders for contracts not yet awarded, then you will not be able to accept.

### GIFTS AND ENTERTAINMENT INVOLVING PUBLIC OFFICIALS

Some countries and governments have stringent requirements regarding the giving and receiving of gifts and entertainment, and breaches of these requirements are serious offences. If you deal with a government, make sure you know the rules that apply to your circumstances or ask CU or Atlantic Law.

At a minimum, no gift or entertainment (e.g. hosting) should be accepted from or given to a Public Official including branded items without the approval of the Chief Executive Officer on the advice of Atlantic Law, regardless of the value of the item. There must be a very compelling reason to give a gift or entertainment of a value that **exceeds USD100** to a Public Official. All gifts and entertainment given to or accorded Public Officials must be logged in the Gift and Entertainment Registry, regardless of value.

### GOVERNMENTS, PUBLIC OFFICIALS, JOINT VENTURERS AND STATE COMPANY DELEGATIONS

The Company receives visits of governments, Public Officials, joint venturers and state company delegations to its offices and LNG Facilities. It is acceptable to promote, demonstrate and explain the benefits of the Company's products or technology to government/state-employed decision-makers or potential partners provided there is no attempt to prejudice a decision by offering personal benefits. It is unacceptable to pay for the travel, accommodation or daily expenses of a government delegation or a Public Official without prior approval of a Vice President, a Director, Head or more senior personnel on the advice of Atlantic Law.

All invitations **to** Public Officials must be transparent and in writing, clearly stating the purpose of the invitation. All verbal invitations **from** Public Officials must be confirmed in writing either by

Atlantic Personnel or the Public Official. Is a gift and entertainment permissible to/from a Public Official? Ask yourself some (non-exhaustive) of the following: Is it:

- a form of courtesy and customary to the occasion e.g. Atlantic pen, water bottle?
- permitted by local laws?
- properly recorded under this Code via the Gift & Entertainment Registry?

**If you have answered "no" to any of the above then the gift and entertainment is not permissible.**

- Is it lavish and can tarnish Atlantic's reputation if it were to become known to the public?
- perceived as an inducement for obtaining approvals, permits or business advantage?

**If you have answered "yes" to any of the above then the gift and entertainment is not permissible.**

### COMPLETING THE GIFT REGISTRY

The Gift and Entertainment Registry is located in Oracle Self Service on the Company intranet and must be completed electronically. **See the Tools To Be Used, Appendix 2** for details on how to complete the Gift and Entertainment Registry.

**Remember all Gifts and Entertainment paid for and claimed under your travel and Expense Summary Report (T&E) must also be logged in to G&E Registry within 7 days of return to duty at Atlantic. These include business lunches and dinners.**

## COMPETITION AND ANTITRUST

Competition laws prohibit anti-competitive behaviour, such as price-fixing conspiracies. The laws vary around the world and can apply even when the conduct occurs outside country borders. Penalties are severe.

Careless conduct can break the law, e.g. a seemingly innocent business contact such as a lunch discussion with a competitor's sales representative or a business chat at an industry trade association can be viewed as an attempt to send an anti-competitive 'signal' to competitors. Even the appearance of compromising activity might be viewed as breaking the law.

Some conduct which is perfectly legal for most companies may raise competition law concerns if the company has a large market share. It is illegal in many jurisdictions to use anti-competitive means to acquire or maintain a monopoly or dominant position.

Charging different prices to customers can be illegal under certain circumstances. Atlantic Personnel with authority to set prices must learn the requirements of the law and consult with Atlantic Law on pricing practices.

### NEVER

**Talk with or exchange information with competitors to:**

- ✗ fix prices – this can include setting minimum or maximum prices, or 'stabilizing' prices.
- ✗ fix terms related to price, pricing formulas, credit terms, etc.
- ✗ divide up markets, customers or territories.
- ✗ limit production, including agreements to shut down capacity.
- ✗ rig a competitive bidding process, including arrangements to submit sham bids.

### NEVER

- ✗ serve as a director or consultant in an entity that competes with the Company except with the prior approval of the Chief Executive Officer.

### ALWAYS

**Consult with Atlantic Law before:**

- ✓ entering into any arrangements with competitors.
- ✓ establishing exclusive dealings arrangements (e.g., contracts that require a company to buy or sell only from the Company).
- ✓ tying or bundling together different products or services (e.g., contracts that require a buyer who wants one product also to buy a second 'tied' product).
- ✓ setting mandatory resale prices with resellers.

### TRADE ASSOCIATIONS

Trade associations can perform useful and legitimate functions, but because trade associations place us in close proximity with competitors, their membership and activities require us to follow special cautionary guidelines.

Atlantic Personnel must not engage in discussions or activities that would lead to an allegation or appearance of improper behaviour. Even passive participation in a meeting where a questionable discussion is taking place can put you and the Company at serious risk.

If you find yourself in this type of situation:

### ALWAYS

- ✓ make it clear that you believe the discussion is improper.
- ✓ break away from the discussion.
- ✓ promptly inform Atlantic Law.
- ✓ consult Atlantic Law if you are in any doubt about proper behaviour at trade association meetings.

The Company and the investors in the Atlantic Group strictly adhere to what are called 'competition' laws in many countries and 'antitrust' laws in others that promote or protect free and fair competition around the world.





### GATHERING COMPETITOR INFORMATION

Competition laws can make obtaining competitor information difficult since direct or indirect contact with competitors can have serious legal consequences. However, in order to compete effectively in the global marketplace, it is necessary and, if done correctly, legal to gather competitor information.

We will conduct rigorous, lawful competitor intelligence gathering. We will use only available literature, industry and other publicly available sources to understand business, customer and supplier directions, technology trends, regulatory proposals and developments and existing and expected courses of suppliers and competitors.

If you suspect that a piece of competitor information might be considered confidential by the competitor you must check with Atlantic Law before using the information in any way.

Forms of information gathering that are **always wrong** include:

- theft
- illegal entry
- bribery
- misrepresentation of who you are
- electronic eavesdropping.

## TRADE RESTRICTIONS, EXPORT CONTROLS & BOYCOTT LAWS

The holding companies of the Atlantic Group are required to abide by trade restrictions, export controls and boycott laws of different countries and the Company is required to abide by those regulations.

A number of countries periodically impose restrictions on exports and other dealings with certain countries, entities and individuals. Penalties like fines, revocation of permits to export and imprisonment can apply when these laws are broken.

**Examples of trade bans and restrictions include:**

- exports or re-exports to a prohibited country.
- imports from, or dealings in property originating from, a sanctioned country.
- travel to or from a sanctioned country.
- new investments and other dealings in a sanctioned country, or with designated individuals.
- transfer of restricted software, technical data or technology by e-mail, download, service work, meetings or visits to the Company's facilities.
- export of articles or services designed or adaptable for military application.
- laws prohibiting support of boycott activities (e.g., US Anti-Boycott Laws).

The list of prohibited countries and restrictions is subject to change. If your work involves the sale, shipment or purchase of products, technologies or services across international borders.

#### ALWAYS

- ✓ make sure you keep up to date with the rules that apply.
- ✓ check with Atlantic Law if you are ever unsure.

## MONEY LAUNDERING

Two areas which we all need to watch out for are:

- irregularities in the way payments are made.
- customers, contractors, suppliers who appear to lack integrity in their operations.

### PAYMENT IRREGULARITIES

The Company supports anti-money laundering policies by using procedures to avoid the facilitation of money laundering activities.

#### Be wary of:

- payments made in currencies other than that specified in the invoice.
- attempts to make payments in cash or cash equivalents.
- payments made to/by someone not a party to the contract (unless approved).
- payments to/from an account other than the account specified by the customer/supplier.
- requests or attempts to make payments for each invoice or group of invoices by multiple cheques or drafts.
- requests to make an overpayment.

### CUSTOMERS, SUPPLIERS, CONTRACTORS WHO APPEAR TO LACK INTEGRITY

To ensure that we only do business with firms that share the Company's standards of integrity:

#### ALWAYS

- ✓ assess the integrity of potential customers and other business relationships via the conduct of the appropriate due diligence.
- ✓ communicate with customers, suppliers and contractors about our compliance expectations of them.
- ✓ continue to be aware of and monitor their business practices.
- ✓ contact CU or Atlantic Law for advice if anything does not seem quite right, seems too good to be true, or you feel uncomfortable with any business relationship.

#### NEVER

- ✗ do business with any customer, supplier, contractor or other entity suspected of wrongdoing relating to dealings with the Company unless those suspicions are investigated and resolved or otherwise approved by Atlantic Law.

The above guidelines are to be used in accordance with the Company's Due Diligence Standard.

Money laundering is the process by which individuals or entities try to conceal illicit funds or otherwise make such funds look legitimate. The Company will not condone, facilitate or support money laundering.



## WORKING WITH SUPPLIERS

The Company's Suppliers play a critically important role in its ability to operate successfully. We must therefore choose Suppliers carefully, based on merit and with the expectation that our Suppliers' actions will be consistent with our compliance and ethics requirements as set out in the Atlantic Business Principles, this Code and the service contracts.

### ALWAYS

- ✓ choose Suppliers based on merit, avoiding Conflicts of Interest, inappropriate gifts and entertainment or any other kind of favouritism that might compromise selection.
- ✓ seek to do business with Suppliers who comply with legal requirements and who act in a manner that is consistent with the Business Principles and the Code.
- ✓ help our Suppliers understand our compliance and ethics requirements.
- ✓ be alert to and report to your line authority activity by Suppliers that is inconsistent with those requirements.
- ✓ do not give one Supplier's confidential business information, e.g., proposed rates, winning bid information, etc. to another.
- ✓ know the applicable rules regarding Suppliers that apply to your job.
- ✓ ensure that Suppliers are apprised of their obligation to abide by Atlantic's Supplier Sourcing Code.



# 3

## Health Safety and the Environment

WE WILL DO IT SAFELY OR WE WILL NOT DO IT





# Health, Safety & Environment (HSE)

## WHEREVER WE OPERATE, WE WILL:

- comply with the relevant HSE laws and regulations.
- try to minimize any damage to the environment arising from our activities.
- constantly strive to minimize the environmental impact of our operations through the responsible use of natural resources and the reduction of waste and emissions.

## Q&A

**Q** *I am attending a work-related conference. A glass of wine is part of the dinner table setting. Can I drink wine?*

**A** *Yes but consumption must be in moderation to avoid intoxication and breach of the local laws as you are representing Atlantic and must behave professionally.*

**Q** *There was a small spill on the ground – just a few litres. Do I have to report it?*

**A** *All spills and releases of hydrocarbons or chemicals need to be reported to your line authority and HSE as soon as you are aware of them. This will allow for onward reporting, if required, to regulatory agencies, early investigation to identify root causes and implement corrective actions and to meet Atlantic's internal reporting policies.*

### ALWAYS

- ✓ comply with the requirements of the laws and regulations.
- ✓ comply with the requirements of the HSE management system at your work location – including the adherence to relevant standards, instructions and processes.
- ✓ do not embark on work that is likely to be unsafe and stop any work that becomes unsafe.
- ✓ only undertake work for which you are medically fit, trained and competent, and which you are sufficiently rested and alert to carry out.
- ✓ make sure you know what to do if an emergency occurs at your place of work.
- ✓ help ensure that the actions of those who work with you – employees, contractors and other third parties – are consistent with the Atlantic Business Principles and this Code.
- ✓ promptly report to management any accident, injury, illness, unsafe or unhealthy condition, incident, spill or release of material to the environment, so that steps can be taken to correct, prevent or control those conditions immediately. Never assume that someone else will report a risk or concern.
- ✓ seek advice and help if you are ever unclear about your HSE obligations or you have a concern about a potential or actual breach of HSE obligations or any other law or Company requirement.
- ✓ Report to your line authority if you are taking any medication that creates a safety risk.

### NEVER

- ✗ undertake work when your performance is impaired by alcohol or other drugs, legal or illegal, prescribed or otherwise.
- ✗ possess, use or transfer illegal drugs or other substances on Company premises.
- ✗ use threats, intimidation or other violence at work, or bring weapons – including those carried for sporting purposes – onto Company premises that have not already obtained the necessary approvals.
- ✗ take photographs on Company premises unless you have the prior written approval of a Vice President, Director, Head or more senior personnel.

### ALWAYS

- ✓ take responsibility for ensuring that our products and operations meet applicable government and Company standards, whichever are more stringent.
- ✓ safely handle, transport and arrange for the disposal of materials, products and waste in an environmentally responsible manner.
- ✓ promptly report any breaches of the law or the Company's HSE requirements.

# 4

## Government and Communities

MAKE THE RESPONSIBLE CHOICE



## 4

## Government and Communities

## BRIBERY AND CORRUPTION

**"Corruption" is the abuse of entrusted power for private gain.**

## Q&amp;A

**Q** *I was told that I could hire a consultant to take care of getting all the permits we need from the government. He requested a \$40,000 retainer and said that he would use the money to 'help move the process along'. Since we don't really know where the money is going, do we have to worry about it?*

**A** *Yes, you do have to worry about it. You must know where the money is going and for what purpose it is being used. Moreover, we are required to take steps to ensure that this money is not used as a bribe. Seek the advice of Atlantic Law immediately.*

**Q** *In conjunction with a project I am working on, a public Official has asked Atlantic to pay a "processing fee" to expedite clearing customs. What should I do?*

**A** *Do not make the payment. You must immediately report this request to CU or Atlantic Law who will determine whether the processing fee is a facilitation payment.*

**Corruption includes bribery and facilitation payments. Atlantic will never condone corruption.**

Most countries have laws that prohibit corruption. In addition, an increasing number of countries are adopting laws to prohibit bribery even when it is committed outside those countries' own borders i.e., paid to a foreign governmental official or foreign entity.

A breach of any of these laws is a serious offence which can result in fines for companies and imprisonment for individuals. Even the appearance of a breach of anti-bribery or anti-corruption laws can do incalculable damage to the Company's reputation.

**Please refer to the Anti-Bribery and Corruption Policy.**

**ANTI-CORRUPTION LAWS:**

- apply to all board members, officers and Atlantic Personnel.
- forbid making, offering or promising to make a payment or transfer of anything of value, including the provision of any service, gift or entertainment, to Public Officials and other officials for the purpose of improperly obtaining or retaining business, or for any other improper purpose or business advantage.
- forbid making improper payments through third parties. Atlantic Personnel must therefore be diligent in selecting and monitoring suppliers, agents and partners.
- require that companies keep accurate books and records so that payments are honestly described and Company funds are not used for unlawful purposes.

**NEVER**

- ✗ offer or make an unauthorized payment, or authorize an improper payment (cash or other inducement) to a Public Official or any related person or entity.
- ✗ attempt to induce a Public Official, local or foreign, to do something illegal.
- ✗ 'shrug off' or fail to report any indication of improper payment or request for payment.
- ✗ offer or receive money or anything of value, gifts or entertainment, kick-backs or commissions in relation to obtaining business or awarding contracts.
- ✗ establish an unrecorded 'slush' fund for any purpose.
- ✗ do anything to induce or facilitate someone else to break the Code.
- ✗ permit an Atlantic Personnel, agent or representative of the Company to take questionable actions such as 'looking the other way'.

Atlantic's policy prohibits facilitation payments or 'grease' payments to be made to Public officials on its behalf.

Bribery of Public Officials is a serious matter and bribery of or by those working in the private sector is also prohibited by Atlantic's policies and Business Principles.

## DEALING WITH ENQUIRIES OR INVESTIGATIONS OF GOVERNMENTS OR REGULATORY AGENCIES

### NEVER

- ✗ mislead any investigator or government or regulatory official.
- ✗ attempt to obstruct in any manner the collection of information, data, testimony or records by properly authorized government or regulatory officials (if in doubt, consult Atlantic Law).
- ✗ conceal, alter or destroy documents, information or records that are subject to an investigation or enquiry (if in doubt, consult Atlantic Law).
- ✗ attempt to hinder another Atlantic Personnel from providing accurate information.
- ✗ retaliate against anyone who co-operates with governmental or regulatory agencies.

### ALWAYS

- ✓ make sure that any information you provide is truthful and accurate, and that the Company's legitimate interests are protected if you have contact with Public Officials during your work, or are asked to provide information in connection with a government or regulatory agency enquiry or investigation.
- ✓ seek advice from your line authority and Atlantic Law before responding to a non-routine request for information from a government or regulatory agency.
- ✓ co-operate courteously with officials conducting a government or regulatory agency enquiry or investigation.
- ✓ seek advice from and notify your line authority and Atlantic Law before responding where a request is non-routine.
- ✓ make sure that records and information relevant to any government or regulatory agency enquiry or any litigation are preserved.
- ✓ make sure that any automatic systems, including electronic systems for record disposal are stopped to avoid destruction of relevant records and information relating to such circumstances.

Being transparent in our communications about our performance (whether good or bad) increases trust in our activities and makes others wish to do business with us.



## COMMUNITY ENGAGEMENT

We seek to engage in open and transparent dialogue and consultation with communities and other representatives of civil society e.g., recognized international and local non-governmental organizations (NGOs) who have a legitimate interest in our operations.



### ALWAYS

- ✓ comply with local laws and regulations in each community and country in which you work.
- ✓ respect the cultures and varying business customs of those communities and countries as long as they do not conflict with the Atlantic Business Principles and this Code.
- ✓ seek to recruit qualified local personnel, where practical.
- ✓ notify contact with international and local NGOs to your line authority and the unit responsible for the Company's external relations in advance of engaging in dialogue.
- ✓ avoid Conflicts of Interest.

### INVESTORS, ANALYSTS AND THE MEDIA

External communications with these audiences require careful consideration and a unique understanding of legal and media issues. Only those Atlantic Personnel specifically authorized to do so may respond to enquiries from the media and members of the investment community e.g., shareholders, brokers, investment analysts, etc.

### ALWAYS

- ✓ report enquiries promptly to your line authority, the unit responsible for Company's external relations or communications or the Chief Executive Officer.
- ✓ take advice from the unit responsible for the Company's external relations or communications before talking about Company matters with a reporter or analyst, either on or off the record.

### EXTERNAL SPEAKING ENGAGEMENTS

**Statements on the Company's financial position and forward-looking financial statements may be made only by properly authorized officers of the Company.**

### ALWAYS

- ✓ clear non-financial formal speaking engagements on behalf of the Company with your line authority, the unit responsible for Company's external relations or communications and Atlantic Law.
- ✓ seek review of your presentation by your line authority, the unit responsible for Company's external relations or communications and Atlantic Law even where the venue is informal, such as a trade association event.
- ✓ take care not to cause harm to the reputation of the Company or its shareholders.

The Corporate Communications function exists to ensure consistent communication with all our key external audiences. It is critical that our communications with external audiences are managed in a coordinated way.

## POLITICAL ACTIVITY

### CORPORATE POLITICAL ACTIVITY

The Company's position on corporate political participation applies everywhere we do business.

#### The Company will not:

- **participate** in party political activity.
- make **Political Contributions**, whether in cash or in kind.

cesses such as lobbying. The unit responsible for the Company's external relations in consultation with the Chief Executive Officer is responsible for this activity.

### PERSONAL POLITICAL ACTIVITY

The rights of Atlantic Personnel to participate as individuals in the political process, in ways that are appropriate to each country, are recognised. However, you must be careful to make clear that you do not represent the Company as you participate in the political process.

#### ALWAYS

- ✓ consult your line authority before any non-routine contact is made with Public Officials.

"*non-routine contact*" means contact other than as required by normal government processes and monitoring or contact relating to government policy or legal/regulatory changes.



#### NEVER

- ✗ use Company time, property or equipment to carry out or support your personal political activities.
- ✗ use the Company's name or logo in support of your personal political activities.
- ✗ allow your activities to conflict with your job.

#### ALWAYS

- ✓ always make clear that your views and actions are personal and not the Company's.
- ✓ notify your line authority in advance if you plan to seek or accept a public office and work constructively with your line authority to minimize any adverse impact on your job and manage any Conflicts of Interest.

### LOBBYING/ADVOCACY

Although the Company will not participate in party politics, it will continue to engage in policy debate on subjects of legitimate concern to the Company, the Atlantic Group, Atlantic Personnel and the communities in which it operates, by pro-

HANDLING EXTERNAL COMMUNICATIONS

Unless you received prior approval, you may never suggest that you are speaking on behalf of the Company when presenting your personal views at any function: community, professional or cultural or on the Internet.

Use of the Company brand and logo must adhere to approved corporate identity specifications. To seek guidance, consult the Manager, Branding and Communications.

Requests and inquiries must be referred to the authorized groups described below:

<b>Sustainability and Corporate Communications</b>	is responsible for contacts with the news media, inquiries about community relations and requests for donations and sponsorships.
<b>Atlantic Law</b>	handles contacts from external attorneys, legislative bodies and regulatory agencies.
<b>Human Resources</b>	handles inquiries regarding current and former employees, including employment verification.
<b>Commercial Department</b>	handles all requests and communications with Atlantic LNG Buyers, Gas Suppliers and LNG and NGL's matters.
<b>Security and Atlantic Law</b>	respond to subpoenas, court orders and criminal inquiries and interface with law enforcement on security matters, including emergency response.
<b>PSCM</b>	handles all communications and requests with Atlantic's suppliers, vendors and contractors.
<b>Corporate Secretariat</b>	handles all requests and communications with Atlantic Members concerning the Atlantic Group.

Please note that this is not an exhaustive list and should you be unclear as to where inquiries should be directed, consult your line authority or Atlantic Law.

See Quick Reference Chart page 59 for contact information for these groups.

5

# Company Assets and Financial Integrity

MAINTAINING SHAREHOLDER VALUE





# Company Assets And Financial Integrity

## PROTECTING COMPANY ASSETS

Company assets include land, buildings, plant and equipment and equipment assigned to an Atlantic Personnel ('Property'), time, non-public information such as intellectual property and proprietary information, corporate opportunities and funds.

Each Atlantic Personnel owes a duty of care towards Company assets and is expected to safeguard them.

All Atlantic Personnel are responsible for using good judgment to ensure that the Company's assets are not damaged, lost, misused or wasted.

### COMPANY PROPERTY

You are individually responsible for ensuring that Company Property that you use or come into contact with as part of your work is not damaged, misused, wasted, lost, exposed to unnecessary risk of being stolen or used in contravention of the Code and Company policies.

#### ALWAYS

- ✓ report abuse of Company Property by others.
- ✓ take reasonable care of Company Property in your custody ensuring that it is not damaged, abused, wasted, lost or exposed to unnecessary risk of being stolen.

#### NEVER

- ✗ use Company equipment or facilities for your personal activities except in the following very limited circumstances:
  - portable or home-working equipment, e.g., laptops and mobile phones
  - vehicles assigned to Atlantic Personnel as they remain the property of the Company.

Company Property and the property of co-workers and contractors may not be taken, sold, loaned, given away or otherwise dis-

posed of, regardless of condition or value, without specific authorization.

### TIME

Whilst at the workplace you are expected to be fully engaged in your work. Devote the necessary time to your work in order to fulfil your job responsibilities.

Those required to report their hours worked must do so truthfully and accurately. You may not instruct another Atlantic Personnel to misreport or fail to report any time worked. By submitting your timesheet you are representing that you have accurately reported your time and that all time claimed represents work done by you. The Line authority of the Atlantic Personnel is responsible for ensuring the accuracy of the timesheets before signing them off.

Any queries relating to time reporting can be directed to HRM or the Payroll Department.

### PROTECTING NON-PUBLIC COMPANY INFORMATION

You must safeguard non-public Company information by following Company policies and procedures and contractual agreements for identifying, using, retaining, protecting and disclosing this information.

You shall not release non-public Company financial information unless specifically authorized to do so by the Vice President Finance and Administration and the Corporate Secretary in writing.

You shall not release other non-public Company information to the public, third parties, call-in programmes or Internet forums (including blogs, chat rooms) unless you are specifically authorized to do

so by the Vice President Law and /or the Corporate Secretary in writing.

You may only disclose non-public Company information to Atlantic Personnel who have demonstrated a legitimate, business-related need for the information.

If you receive a subpoena or court order that requires disclosure of non-public information, you must immediately contact Atlantic Law.

**Non-public Company information** refers to Atlantic's information such as intellectual property, proprietary information, other protected and confidential information of the Company.

**"intellectual property"** is Company produced valuable, non-public ideas, strategies and other kinds of business information which the Company owns and needs to protect from use by outsiders as the law allows including:

- patents
- copyrights
- trademarks and service marks.

**"proprietary information"** includes:

- sales, marketing and other corporate databases
- marketing strategies and plans
- research and technical data
- business ideas, processes, proposals or strategies
- new product development
- software bought or developed by the Company
- information used in trading activities including pricing, marketing and customer strategies.

**"other protected information"** includes:

- personnel lists
- customer and supplier data
- third party information for which the Company has a contractual obligation for confidentiality.

**"confidential information"** includes:

- Board and Committee Minutes and Resolutions
- Financial information and Statements
- Commercial contracts and agreements
- Licence Agreements
- Technical and Operational information and reports
- External and Internal Audit Reports
- Any other information classified by Company as confidential.

#### NEVER

- ✗ disclose non-public Company information without specified authorization to do so.
- ✗ disclose such information even when there seems to be a legitimate reason to share such information, without prior approval of your line authority and then only under a written confidentiality agreement approved by Atlantic Law.

**Your obligation to safeguard non-public Company information continues after your employment with the Company terminates. Without Atlantic's specific written prior authorization, you may never disclose or use non-public Company information.**

## Q&A

**Q** During my commute to the office on the water taxi, I sometimes make work-related calls. Is this a problem?

**A** You must be careful not to discuss non-public Company information in public places, such as in taxis, buses, elevators or at conferences, business functions and trade shows. When it is necessary to conduct a discussion involving Company information in a public place, be mindful of your surroundings.

## Q&A

**Q** A former Atlantic employee who worked on my team recently contacted me to request that I provide copies of some materials we worked on during his employment. In the course of this conversation, I learned that this former employee has copies of several Atlantic materials and data we used in a project. I told this employee that I would get back to him. What should I do now?

**A** You should not provide copies of the requested materials because they are likely to be Atlantic's non-public confidential information. The former employee may also have breached his obligations under the Code by taking Atlantic's confidential information and there might be other issues for Atlantic if this former employee has used or revealed this information to others. Contact your line authority immediately who should then contact Atlantic Law to determine what action Atlantic should consider to protect its confidential information.



### FUNDS

#### ALWAYS

- ✓ protect Company funds as you would your own guarding against misuse, loss, fraud or theft. This includes Company monies advanced to you for any Company travel, entertainment or procurement activity or credit cards issued to you at the request of the Company.
- ✓ make sure that all claims, vouchers, bills and invoices are accurate and submitted in a timely manner.

### INTELLECTUAL PROPERTY AND COPYRIGHT OF OTHERS

Always respect the intellectual property rights of others.

#### NEVER

- ✗ bring to the Company or use any confidential information, including computer records, from prior employers.
- ✗ load any unlicensed software on any Company computer. Only copy computer software that is not copyrighted.
- ✗ accept or use anyone else's confidential information except under an agreement approved by Atlantic Law. Only copy documents and materials that are not copyrighted (for example, a government issued report) or when you have specific permission to do so.
- ✗ use copyrighted materials or third-party trademarks, e.g., portions of audio, video and off-the-internet or off-the-air recordings, in materials you are producing (including on the internet or intranet web sites) without specific permission from the copyright owner.
- ✗ knowingly infringe a valid patent of another party. Request advice from Atlantic Law for significant new or modified products or processes or for interpretation of patents.

#### ALWAYS

- ✓ comply with all applicable laws and agreements that protect the intellectual property rights of others e.g. suppliers, competitors, customers.
- ✓ seek advice from Atlantic Law when assigning work to a new employee if there is a risk that the employee might use protected information from a prior employer.
- ✓ consult Atlantic Law on whether 'fair use' may allow the use of brief excerpts from copyrighted materials.

## ACCURATE AND COMPLETE DATA, RECORDS, REPORTING AND ACCOUNTING

All data that Atlantic Personnel create must accurately reflect transactions and events.

Honest, accurate, complete and objective recording and reporting of information, whether financial or non-financial, is essential to:

- Company credibility and reputation.
- meeting legal and regulatory obligations.
- meeting responsibility to shareholders and other external stakeholders.
- informing and supporting business decisions and actions.

### FINANCIAL DATA

All books, records and accounts must conform both to generally accepted accounting principles in the location of the jurisdiction in which the Company operates and to the Company's reporting policies. Failure to keep accurate and complete records is not only contrary to Company policy but also may contravene the law. There is never a justification or an excuse for falsifying records or misrepresenting facts. Such conduct may constitute fraud and can result in civil and criminal liability for you and for the Company.

Senior financial officers and others responsible for the accuracy of financial reporting have an additional responsibility to ensure that proper controls are in place to achieve truthful, accurate, complete, objective, consistent, timely and understandable financial and management reports. Applicable external and internal reporting standards must be followed at all times.

### OTHER DATA

All other data pertaining to the Company's business activities, e.g., HSE performance, quality data, regulatory filings and other essential Company information, must also be accurate and complete whether created and stored in paper documents, computer-based or any other medium.

**Falsifying or creating misleading information can constitute fraud and fraud of any kind will not be tolerated.**

#### ALWAYS

- ✓ ensure all transactions are properly authorized and accurately and completely recorded.
- ✓ follow all laws, external requirements and Company processes for reporting information, which apply in the jurisdiction(s) where your actions are recorded.
- ✓ ensure that no undisclosed or unrecorded account, fund or asset is established or maintained.
- ✓ co-operate fully with internal, external and shareholder auditors and provide them with accurate information and on request allow them access to staff and documents (subject to confidentiality and legal constraints).
- ✓ show financial integrity in submitting or approving expense claims.

#### NEVER

- ✗ deliberately make a false or misleading entry in a report, record or expense claim.
- ✗ falsify any record, whether financial or non-financial (e.g., safety, environmental or quality results).
- ✗ sell, transfer or dispose of Company assets without proper documentation and authorization.
- ✗ try to influence others to do anything that may compromise the integrity of the Company's financial records or reports.
- ✗ commit the Company to contractual obligations which are beyond the scope of your authority – see Delegation of Authority Policy.



## Q&A

**Q** Every week we are required to record certain levels of a chemical used in the LNG process. The tests always come out the same, so sometimes when work is very busy we skip the tests and do them a day or two later if we can. Then, when we do the missing tests, we just back date the results. Since this helps manage our work-flow, is this really wrong?

**A** This is wrong, against Company policy, and might even constitute fraud. Levels should be recorded when they are supposed to be recorded and must also be completely accurate. Accuracy includes truthfully recording the actual test date. If workload is making it hard to do the tests on time, discuss this with your supervisor. No Atlantic Personnel has the right to decide without proper approval that required measurements 'do not matter' or to create a record that isn't accurate.



## RECORD RETENTION

Company documents and records must be retained in accordance with the law and the Company's record retention guidelines.

### NEVER

- ✗ conceal, alter, destroy, remove or otherwise tamper with:
  - Company records or documents except as authorized and in accordance with standards and guidelines of the Company's record retention policy and procedures.
  - documents relating to actual, pending or threatened litigation and government or regulatory investigations or in circumstances where there is reason to believe such litigation or investigation is reasonably likely to occur in the future.

**If any person directs you to violate these provisions, you must immediately contact Atlantic Law and use all reasonable measures to protect the record.**

# 6

## Tools And Procedures

TOOLS TO BE USED



## Tools To Be Used

### CONFLICT OF INTEREST DECLARATION

- Each year in the month of January or as directed by CU, each Director, Officer and Atlantic Personnel is required to submit a completed and signed Conflict of Interest Declaration (“COI”) in the form attached as Appendix I. The forms can be obtained from the Company intranet or your line authority.
- The form is a declaration as to whether a person has any actual or potential Conflicts of Interest or has none. It must be signed and submitted to CU. You should keep a copy of the completed form for your records.
- Each year a reminder will be issued to all staff, along with changes to the form, if any.
- For new Atlantic Personnel, HRM will introduce the procedure during the orientation session and the new employee will be asked to fill out the COI form and sign it. HRM must then immediately forward the completed form to CU.
- In the case of a new Atlantic Personnel who from the first day at work reports directly to the line authority, the line authority must review the Conflict of Interest procedure immediately with the new hire. The new Atlantic Personnel must complete the COI form and sign it and the line authority must then immediately forward the completed form to CU.
- Each Atlantic Personnel has the responsibility to read and understand fully the content and context of the COI form before signing it. Consultation with the line authority or CU is recommended to clarify any areas of doubt.
- If an actual or potential conflict arises at any time after signing a COI form during a year, you must immediately disclose this to your line authority and declare it by completing a new COI form, signing it and submitting it to CU.
- Upon receiving a signed COI form, CU will review it. Where a conflict exists, CU will work with your line authority to determine a way forward. Generally, a meeting or meetings will be held with your line authority to discuss how the Atlantic Personnel may be isolated from any decision-making or operation in the area of the conflict.
- CU will communicate the action that has to be taken as a result of the Conflict of Interest to the Atlantic Personnel and line authority.
- This information is documented on the Conflict of Interest Follow-up Discussion Form. **See Appendix 1.**

An Atlantic Personnel who intentionally does not sign a COI form and/or does not declare a conflict while it exists is in breach of this Code and subject to disciplinary action up to and including dismissal.

#### RECORDS OF PROCEEDINGS

CU shall maintain minutes of all meetings held to resolve a Conflict of Interest issue (declared or not declared) which must record:

- the name of the Atlantic Personnel who disclosed a Conflict of Interest or is believed to have a potential or existing Conflict of Interest, the nature of the conflict, any action taken to determine whether a Conflict of Interest exists, and the final decision taken;
- the names of all persons present for the meetings, the content of the discussions, the alternatives proposed to resolve the issue and the decision by CU of the action, if any, to be taken to resolve the issue.

## APPENDIX 1

'Conflict of Interest' means a situation in which a person has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties as an employee of Atlantic.



### CODE OF ETHICS CONFLICT OF INTEREST DECLARATION FORM (COI FORM)

*I, the undersigned, have read the Code of Ethics and understand that as part of Atlantic's commitment to ethical conduct, it is Atlantic's policy that I shall avoid actual Conflicts of Interests and where unavoidable, I must declare it immediately to my Line Authority and in writing to the Compliance Unit who will ensure that I will be insulated from any decision-making or operation where I may be exposed to such a Conflict of Interest.*

*I hereby declare that unless otherwise specifically stated in the section below, I have no conflict of interest in carrying out my duties for Atlantic.*

**I hereby declare the following:**

PLEASE INDICATE YOUR SELECTION BY PUTTING AN (X) IN THE RELEVANT COLUMN. IF YOU CANNOT RESPOND 'AGREE/YES' TO ANY STATEMENT, HIGHLIGHT THE STATEMENT AND ENTER THE DETAILS IN THE BLANK SECTION MARKED (\*) BELOW.

		AGREE/YES	DISAGREE/NO
1	I HAVE NOT PERFORMED AND WILL NOT PERFORM ANY SERVICE OF ANY NATURE, FOR ANY COMPETITOR OF ATLANTIC. (YOU MAY ALREADY BE BOUND BY CONTRACT NOT TO DO SUCH WORK)		
2	I HAVE NOT PERFORMED AND WILL NOT PERFORM ANY SERVICE OF A DIRECTORIAL, MANAGERIAL OR CONSULTATIVE NATURE FOR ANY COMMERCIAL ENTERPRISE SEEKING TO DO OR DOING BUSINESS WITH ATLANTIC OR ANY STATE ENTERPRISE.		
3	I DO NOT HAVE A SUBSTANTIAL FINANCIAL INTEREST OR INVESTMENTS IN ANY COMPETITORS, COMPANIES OR ORGANISATIONS THAT ARE CURRENTLY DOING BUSINESS WITH ATLANTIC OR, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF, ARE SEEKING TO DO BUSINESS WITH ATLANTIC IN THE FUTURE.		
4	I DO NOT SERVE AS A DIRECTOR OF ANY STATE ENTERPRISE, NGO OR COMMERCIAL ENTERPRISE.		
5	TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF, I DO NOT HAVE ANY CLOSE RELATIVE WHO HAS ANY SUBSTANTIAL FINANCIAL INTERESTS OR INVESTMENTS IN COMPETITORS, COMPANIES, ORGANISATIONS THAT ARE, MAY BE INTERESTED IN DOING OR ARE SEEKING TO DO BUSINESS WITH ATLANTIC.		
6	I DO NOT HAVE ANY CLOSE RELATIVE WHO IS CURRENTLY EMPLOYED WITH ATLANTIC.		
7	TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF I DO NOT HAVE ANY CLOSE RELATIVE WHO IS AN EMPLOYEE OR OFFICIAL OF THE STATE OR ANY PUBLIC BODY OR PUBLIC INSTITUTION E.G. MINISTERS, MEMBERS OF PARLIAMENT, SENATORS, DIRECTORS OR EXECUTIVES OF STATE ENTERPRISES OR MUNICIPAL CORPORATIONS OR REGULATORY AGENCIES, PERMANENT SECRETARIES, DIPLOMATS.		
8	I DO NOT REPRESENT ATLANTIC IN ANY TRANSACTION (CONTRACT ADMINISTRATION, INVOICE APPROVAL, ETC) IN WHICH I OR TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF, A CLOSE RELATIVE HAS A SUBSTANTIAL FINANCIAL INTEREST OR INVESTMENT.		
9	I HAVE NOT RECEIVED AND WILL NOT RECEIVE ANY COMPENSATION OR FINANCIAL BENEFIT IN ANY FORM FROM A SUPPLIER, COMPETITOR OR CUSTOMER OR FROM ANY INDIVIDUAL, FIRM OR COMPANY ACTING FOR OR REPRESENTING ANY SUPPLIER OR CUSTOMER IN ITS DEALINGS WITH ATLANTIC OTHER THAN THAT ALREADY REGULATED BY THE GIFT AND ENTERTAINMENT POLICY, WITH WHICH I HAVE COMPLIED.		
10	I HAVE NOT AND WILL NOT DISCLOSE TO ANY EXTERNAL PERSON OR ORGANISATION WITHOUT PERMISSION, ANY ATLANTIC INTELLECTUAL PROPERTY, PROPRIETARY INFORMATION OR OTHER CONFIDENTIAL OR PROTECTED INFORMATION PROVIDED TO ME IN THE PERFORMANCE OF MY DUTIES.		
11	I HAVE NOT USED AND WILL NOT USE ANY ATLANTIC OR THIRD PARTY CONFIDENTIAL INFORMATION FOR PERSONAL BENEFIT OR GAIN OR IN A MANNER THAT WOULD BE DETRIMENTAL TO ATLANTIC'S INTERESTS.		
12	I HAVE REPORTED AND WILL REPORT ANY CONFLICTS OF INTEREST WITHIN MY DEPARTMENT OR ATLANTIC THAT BECOME KNOWN TO ME.		
13	I DID NOT AND WILL NOT PERFORM ANY OTHER ACT, NOT SPECIFICALLY MENTIONED ABOVE, WHICH MAY BE AN ACTUAL OR PERCEIVED CONFLICT OF INTEREST.		

(\*) THE EXCEPTION/S FOR ME IN THE ABOVE STATEMENT IS/ARE (USE ADDITIONAL PAPER AS REQUIRED):

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☐ (PLEASE TICK). WHERE APPLICABLE, FOR ANY EXCEPTIONS DISCLOSED IN THE ABOVE STATEMENT, I HAVE COMPLETED THE REQUIRED **CONFLICT OF INTEREST FOLLOW UP DISCUSSION FORM**.

*I represent that the above and any attached explanatory information, is true and correct to the best of my knowledge, information and belief. I am also aware that should this information change before the next annual declaration, I am required to submit a new form immediately.*

#### EMPLOYEE

NAME (BLOCK LETTERS)

SIGNATURE

JOB TITLE

DEPARTMENT

#### LINE AUTHORITY/ MANAGER (WHICH EVER IS MORE SENIOR)

NAME (BLOCK LETTERS)

SIGNATURE

JOB TITLE

DATE (DD/MM/YYYY)





## CODE OF ETHICS CONFLICT OF INTEREST FOLLOW UP DISCUSSION FORM

PLEASE COMPLETE ALL SECTIONS AND INDICATE NA IF NOT APPLICABLE

(A) YEAR OF CONFLICT OF INTEREST FORM:

(B) EMPLOYEE NAME:

EMPLOYEE JOB TITLE:

LINE AUTHORITY NAME:

LINE AUTHORITY JOB TITLE:

DEPARTMENT:

LOCATION:

DATE OF DISCUSSION:

(C) POTENTIAL CONFLICT OF INTEREST DISCLOSED TO BE DISCUSSED

(D) LIST OF ATTENDEES

NAME

DEPARTMENT

(E) REMARKS BY EMPLOYEE

(F) REMARKS BY LINE AUTHORITY / ATTENDEES

(G) HAVE THE FOLLOWING AREAS BEEN ADDRESSED:

YES

NO

DETAILS IF ANY

1. LINKAGE TO EMPLOYEE AND PROXIMITY OF THE RELATIONSHIP

☐
☐

2. CAPACITY OF THOSE INDIVIDUALS

☐
☐

3. DEGREE OF INDEPENDENCE REQUIRED

☐
☐

4. OTHER MATTERS THAT MAY CREATE A CONFLICT OF INTEREST

☐
☐

5. C.E.O. OR HIGHER LEVEL APPROVAL REQUIRED

☐
☐

(H) MEETING OUTCOME INCLUDING AGREED ACTIONS

(I) APPROVALS

EMPLOYEE (PRINT NAME)

LINE AUTHORITY (PRINT NAME)

C.E.O. OR HIGHER (WHERE APPLICABLE)

SIGNATURE

SIGNATURE

SIGNATURE

DATE (DD/MM/YYYY)

DATE (DD/MM/YYYY)

DATE (DD/MM/YYYY)

NOTE: PLEASE USE ADDITIONAL PAPER IF NECESSARY

ORIGINAL: LAW & CORPORATE AFFAIRS-COMPLIANCE PAGE 10F 1 FORM#: 1-JAN-2011 B

## GIFT AND ENTERTAINMENT REGISTRY

**All gifts and/or entertainment** given or received (or declined) by Atlantic Personnel (or Close relative) must be recorded in the Gift and Entertainment Registry in Oracle within seven (7) days of receiving, giving or declining them. This applies to promotional material, tokens of appreciation, mementos or working meals.

All gifts and/or entertainment that are given or received (or declined) by Atlantic Personnel or on behalf of Atlantic **in excess of USD100** must be submitted via the Gift and Entertainment Registry in Oracle for approval by your line authority, Vice President, Director, Head or more senior personnel.

All Gifts and/or entertainment to **Public Officials** *regardless of value* must be submitted via the Gift and Entertainment Registry in Oracle for approval by your line authority and the Chief Executive Officer.

### COMPLETING THE GIFT AND ENTERTAINMENT REGISTRY

The Gift and Entertainment Registry is located in Oracle Self Services on the Company's intranet and must be completed electronically. Where electronic access is not possible CU will provide the necessary form.

To complete the Registry in Oracle the following information must be filled in:

- indicate if the gift or entertainment given or received is personal or on Atlantic's behalf.
- indicate if the item is a gift and/or entertainment.
- a description of the gift or entertainment.
- the reason for giving or receiving the gift or entertainment.
- the actual (or estimated) cost of the gift or entertainment.
- the date the gift or entertainment is to be given or on which it was received.
- name of the person or company that the gift or entertainment will be given to or from whom it was received.
- was the gift or entertainment given/received, accepted or declined.
- is the gift or entertainment given to or received from a Public Official.
- is the gift given or received a company branded item.
- the name of the line authority, Vice President, Director, Head or more senior personnel who approved the giving or receiving of the gift.

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All gifts and entertainment given or received in excess of USD100 or where value is genuinely expected to exceed USD100 that were given or received (or received and declined) by an Atlantic Personnel (or Close relative) must be recorded in the Gift and Entertainment Registry. In each case, a Vice President, a Director, Head or more senior officer of Atlantic must approve gifts and entertainment that have a value in excess of USD100.

## APPENDIX 2

### SAMPLE OF THE GIFT AND ENTERTAINMENT REGISTER FORM VIA ORACLE SELF SERVICE

Current Date	
Personal or Company's Behalf	
Gift or Entertainment	
Gift or Entertainment Description	
Gift or Entertainment Reason	
Estimated Value (USD)	
Date Given/ Received (dd-mm-yyyy)	
Given To/ Received From (Person Name or Organization)	
Action Taken	
Given To or Received from Public Official	
Company Branded Item	
Comments	

## SPEAK OUT

**Speak Out** is established to handle:

- confidential submissions by Atlantic Personnel and suppliers of concerns regarding questionable accounting and auditing matters and matters that are unethical and/or fraudulent in nature and in contravention of the Code.

**Speak Out** should only be used when all other avenues open to you as an Atlantic Personnel have been exhausted. The recommended first recourse should be your line authority. Other avenues available include IA, HRM and CU.

Confidentiality will be protected. Atlantic Personnel may make anonymous submissions but concerns raised anonymously tend to be not as effective and more difficult to investigate. Criteria used to determine whether to consider a matter may include:

- how believable it is.
- how serious it is.
- is enough information provided to conduct an investigation.

### WHO CAN USE IT?

- Atlantic Personnel.
- third party service providers/contractors engaged by the Company.
- other persons as determined by the Company in its sole discretion.

### HOW IT WILL WORK?

A complete description of how to use Speak Out will be posted and kept current on the Company intranet.

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The Atlantic Business Principles state that all Atlantic Personnel must have a secure and confidential means of providing feedback to management without fear of reprisal. This mechanism is called Speak Out. Reports done via this method may be done anonymously if an Atlantic Personnel so chooses



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To see what is right and not to do it, is want of courage"

CONFUCIUS 551 BC





## SPEAK OUT! FORM

Secure, confidential and effective reporting of ethical concerns

Please note that breaches or suspected breaches of the Code of Ethics or other ethical policy or procedure can also be reported to your line authority or Compliance Unit. Before completing this form please read the following carefully:

- You must be an Atlantic employee, Contractor or Contractor employee to use this form.
- This form is to be used to report breaches or suspected breaches of the Code of Ethics or any other ethical policy or procedure.
- Reports are to be made in good faith that are based on first-hand, direct or other information from a credible source.
- Reports are to be clear and factual and must refrain from using offensive and abusive language.

### 1. YOUR CONTACT INFORMATION

You are not required to provide your name. However if you choose not to provide your name, we are unable to keep you updated on the progress of the investigation or to consult with you regarding the details of your report. If you choose to provide your name, it will be treated with the highest level of confidentiality.

☐ I PREFER TO REMAIN ANONYMOUS.

NAME	POSITION
COMPANY	CONTACT DETAILS

### 2. SUBJECT OF THE REPORT (USE ADDITIONAL PAPER IF REQUIRED)

A. NAME	A. NAME
B. POSITION	B. POSITION
C. COMPANY	C. COMPANY

☐ I DO NOT KNOW THE NAME OR NAMES OF THE PERSON/PERSONS I AM REPORTING.

### 3. WHAT IS YOUR ETHICAL CONCERN?

You should refer to your Code of Ethics and Anti-Bribery & Corruption (ABC) Policy for further details.

Please tick as appropriate.

- |  |  |
|--|--|
| <input type="checkbox"/> BREACH OF POLICIES/PROCEDURES/LAWS<br><input type="checkbox"/> BREACH OF PRIVACY OR CONFIDENTIALITY<br><input type="checkbox"/> BRIBERY, FRAUD, CORRUPTION<br><input type="checkbox"/> CONFLICTS OF INTEREST<br><input type="checkbox"/> HARASSMENT/ABUSE IN THE WORKPLACE<br><input type="checkbox"/> RECEIVING AND/OR GIVING IMPROPER GIFTS AND ENTERTAINMENT | <input type="checkbox"/> HEALTH, SAFETY, OR ENVIRONMENTAL ISSUES OR INCIDENTS<br><input type="checkbox"/> NON-COMPLIANCE WITH ATLANTIC CONTRACT<br><input type="checkbox"/> SECURITY BREACHES<br><input type="checkbox"/> UNFAIR TREATMENT IN THE WORKPLACE<br><input type="checkbox"/> MISREPRESENTATION/FALSIFICATION OF INFORMATION ON RECORDS/DOCUMENTS<br><input type="checkbox"/> OTHER (PLEASE SPECIFY) _____ |
|--|--|

### 4. PLEASE GIVE DETAILS OF YOUR ETHICAL CONCERN(S)

[When (date and time), Where, How often, witnesses etc.] The more detailed information you provide, the better the ability to assess your concern. Please attach additional pages if required.

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### 5. IS THIS BREACH LIKELY TO OCCUR AGAIN IN THE NEXT

- 24 HOURS    ☐ YES    ☐ NO
- 48 HOURS    ☐ YES    ☐ NO
- WEEK    ☐ YES    ☐ NO
- NOT LIKELY TO OCCUR AGAIN ☐

### 6. HOW DO YOU KNOW ABOUT THE INFORMATION YOU ARE REPORTING?

☐ WITNESS    ☐ VICTIM    ☐ OTHER (PLEASE SPECIFY) \_\_\_\_\_

### 7. PLEASE LIST ANY DOCUMENTATION YOU ARE AWARE OF THAT SUPPORT YOUR REPORT

\* Please remember your confidentiality obligations in completing this section.

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### 8. HAVE YOU ALREADY SUBMITTED THIS REPORT? IF SO, PLEASE STATE WHEN AND TO WHOM

Thank You for bringing this matter to our attention. Atlantic takes these reports very seriously. Once you have completed the form, please place it in one of the envelopes provided, seal it, and drop it off in any one of the identified Speak Out! Boxes provided. The boxes are cleared every week.

**THE COMPANY HAS A COMPLAINT HANDLING  
PROCEDURE. IT IS AVAILABLE ON THE COMPANY  
INTRANET.**

All Atlantic Personnel, board members and officers must adhere to the Atlantic Business Principles and the Atlantic Code of Ethics. Failure to do so is taken very seriously and may result in removal from office or in the case of Atlantic Personnel, disciplinary action up to and including dismissal. In addition breaches may subject Atlantic Personnel and or Atlantic to civil liability and criminal penalties.

# 7

## Complaint Handling Procedures



# Complaint Handling Procedures

## INTRODUCTION

Suspicious should be reported even if they are simply based on 'Red Flags' listed as Annex 1 to the ABC Policy. Employees are not to attempt to personally conduct investigations or interviews/interrogations related to any suspected violation.

An allegation relating to a potential violation may be raised:

- by you internally
- by an external source, or
- may result from information discovered in the course of a routine audit or house-keeping task.

Employees are cautioned against making dishonest, malicious, negligent, reckless or frivolous reports and are advised that such reports will be dealt with in accordance with the Company's Disciplinary Policy and Procedure.

### DEFINITIONS

**"Company"** means Atlantic LNG Company of Trinidad and Tobago.

**"Compliance Unit"** or **"CU"** means the unit in the Company from time to time responsible for monitoring compliance with the Company's Anti-Bribery and Corruption Programme.

**"function"** means the place in the Company's organisation, where the responsibility for a specific aspect of the Company's business lies. Vice Presidents, Directors and Heads are responsible for functions. Reporting to them are Managers responsible for departments and reporting to Managers are Team Leaders responsible for units in a department.

**"Human Resource Management"** or **"HRM"** means the function in the Company responsible for the management of human resources.

**"Internal Audit"** or **"IA"** means the function in the Company responsible for internal auditing.

**"line authority"** means the person to whom an employee directly reports who may be:-

- a Team Lead, in a unit;
- a Manager, in a department;
- a Vice President, a Director or a Head, in a function;
- a Chief Operating Officer or any person holding a position of similar status, in a division; and
- the Chief Executive Officer.

## SUBMITTING A REPORT

### WHO CAN SUBMIT A REPORT?

ANY PERSON may submit a report in good faith that is based on first-hand, direct or other information from any source that he/she believes to be credible. No action will be taken against mistaken reports made in good faith.

### TO WHOM SHOULD I SEND MY REPORT?

- your line authority
- Vice Presidents, Directors or Heads
- Compliance Unit (CU)
- Human Resource Management (HRM)
- any other senior employee you think is appropriate
- Speak Out
- Head, Internal Audit (IA)
- the Chair of the Assurance Committee.

### WHAT FORM SHOULD A REPORT TAKE?

Reports may be submitted:

- by word of mouth (including telephone and voicemail)
- by letter, either hand-delivered or mailed
- by e-mail
- through Speak Out or Report It
- by any other means reasonably likely to reach the intended recipient.

Employees and others are strongly encouraged to raise concerns and reports of violations of the Atlantic Code of Ethics, Anti-Bribery and Corruption (ABC) Policy, related policies and procedures and the law (including rules and regulations) in any location where Atlantic operates as early as possible.



## HOW TO SUBMIT A REPORT

Your report may be anonymous, or you can sign it, in which case your name will be kept confidential.

If you make a report anonymously it would be a violation of the Code of Ethics for any employee to try to find out who made the anonymous submission or, if they found out your identity, to reveal it to anyone else.

Regular e-mail or voicemail systems may not be a secure way to submit a confidential or anonymous report. Company personnel may review e-mails from time to time to ensure that the regulations on using electronic systems are being followed.

## HANDLING REPORTS

### WHEN A REPORT IS RECEIVED, THESE STEPS MUST BE TAKEN:

#### 1. Reports via Speak Out and Report It are recorded

Reports received via Speak Out and Report It are opened usually within 24 – 48 hours of receipt, by the Head, Internal Audit and the VP-Law who then together record the nature of the complaint received and submit same to the Chief Executive Officer and Chair of the Assurance Committee

#### 2. Respond to the person who made the report

Unless the report was sent anonymously, within 48 hours of receipt, the recipient of the report must inform the sender that it has been received. This includes reports submitted via Speak Out.

#### 3. Make or keep a copy of it

The recipient of the report must make a copy of the report and also make or keep a copy of any follow-up reports from the sender of the original report, thus:

- Written reports (paper or e-mail): keep a paper or digital copy.

- Voicemail: transcribe it and keep a paper copy.
- Oral report: make a summary and keep a paper copy. Summary should be signed by the sender and recipient of the report and dated.

#### 4. Send the report to Internal Audit

Internal Audit must:

- promptly send a report received directly by IA or from another person to the Chief Executive Officer.
- periodically, collate all reports and follow up reports, if any, and submit them to VP Law, the Chief Executive Officer and the chair of the Assurance Committee.
- periodically, make and maintain a summary and a record of all reports and the status of follow-up action on all reports and submit same to the Chief Executive Officer and the Chair of the Assurance Committee.

## INVESTIGATING TEAM

The Chief Executive Officer will have the final approval for the composition of each investigative team. If the nature of the complaint is such that a matter must be investigated with urgency, for example to prevent imminent injury or hazard to people or property or the commission of improprieties, the Chief Executive Officer may immediately assign senior management personnel to do so.

### THE INVESTIGATING TEAM

An investigation will be headed by an investigator ("lead investigator") drawn from a function in relation to which the allegation is made or by a person or entity appointed by the chair of the Assurance Committee. The team may include:

- members from other functions, Internal Audit (IA) and Compliance Unit (CU), Security, IT, Law.
- members external to the Company if deemed necessary.

In some instances it will not be appropriate for the lead to reside within the function, e.g. because the nature of the investigation

raises a conflict of interest (or appearance of such a conflict) with the management of the function. In such a case the lead investigator will be external to the function and may be a person with appropriate expertise in the matter under investigation drawn from another function, the Compliance Unit ("CU") or Internal Audit ("IA"), Law or Security.

### INVESTIGATING TEAM PURPOSE

The purpose of the investigating team is to determine the facts upon which decision-makers can make an informed decision. The investigating team does not have the authority to terminate any employee or determine what should occur as a result of the findings. Confirmed violations of the Code of Ethics and/or ABC Policy will be treated with in accordance with the provisions of the Disciplinary Policy and Procedure. Members of the Investigating Team shall treat all information received confidentially.

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The IA Department has the primary responsibility for the preliminary investigation of all suspected violations or concerns. If the preliminary investigation substantiates the report made, the IA Department will issue reports to appropriate designated personnel and to the Chair of the Assurance Committee.

## THE INVESTIGATION - TERMS OF REFERENCE

In all investigations, the following stages must be followed:

**Planning** – Set objectives and coordinate and manage the involvement of the necessary staff and resources.

**Immediate actions** – To prevent further loss, consider informing the Law Department at the earliest opportunity so that appropriate action can be taken. In addition, seek guidance from HRM on withdrawing the formal and informal authorities of any suspected employees and the possibility of suspension of employee with pay, pending the investigation.

**Intelligence Gathering and Collation of evidence** – A systematic approach for investigation and gathering of intelligence must be applied. The collation of both electronic and hard copy evidence shall be done to ensure that the integrity of the evidence is maintained and that there remains a trail of evidence.

**Conducting interviews** – The timing of the interviews should be considered in order to prevent the destruction and removal of evidence.

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The scale of an investigation will be dependent upon the nature of the report or complaint.

### **Preparation and submission of a final report** - Final report should outline:

all steps taken in the investigation including people interviewed; documents reviewed; all facts found; an analysis of the relevant evidence; any information or opinion given by someone with specialised knowledge on a particular issue raised in the investigation; any occasion of which the Investigators are aware when a prior internal investigation is considered a similar factual situation to the one now under investigation.

### **Members of the investigating team will have:**

Free and unrestricted access to all Company records and premises, whether owned, rented and all items in such premises; and the authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises; and the right to interview any employee that may have information to help the investigation; and the right to undertake all necessary and legitimate action to gather the required intelligence.

### **The investigating team will:**

- a) determine and promptly inform those parties they consider appropriate.
- b) determine the facts by conducting an impartial, thorough and professional analysis of the evidence.
- c) ensure the investigation is carried out swiftly.
- d) actively maintain confidentiality.
- e) ensure that those who are the source of a complaint and/or those who cooperate in an investigation are protected from retaliation.
- f) set up a case file for an investigation which must include:
  - i. documents and evidence gathered by the investigation
  - ii. all documents produced by the investigating team
  - iii. the names and contact information of the investigators and all persons interviewed

iv. a chronology of events as the investigation proceeds

v. notes of interviews.

- g) present its final report to the Head IA and VP Law, who will forward the report to the Chief Executive Officer once deemed necessary, who will make any required decision following the completion of the investigation.
- h) send the case file and a copy of the final report to CU.

## **DECISIONS AFTER THE FINDINGS**

On receipt of the final report from the Head IA, the CEO together with the Head IA and VP Law will decide:

- whether it is necessary or appropriate to consult the Chair of the Assurance Committee;
- whether to prosecute or refer the findings to the appropriate law enforcement and/or regulatory agencies for independent investigation.
- whether to dispose of the complaint for lack of evidence or merit.
- whether action is required under the Disciplinary Policy and Procedure.

## **CHALLENGING FINDINGS AND/OR DECISIONS**

In the event that the findings of an investigating team and/or the decision of the CEO are challenged, the Chair of the Assurance Committee will determine which persons will act as appeal decision-makers.

All officers, board members, employees, consultants and agents of the Company have an obligation to co-operate with the conduct of any investigation undertaken pursuant to this Procedure.

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## Atlantic Business Principles





# Atlantic Business Principles

## STATEMENT OF PRINCIPLES

These principles are applicable to each personnel within the Atlantic group of companies and to directors and officers

These principles set the standard of ethical business conduct for the Atlantic Group of Companies and its personnel.

Atlantic is a commercial organisation operating in and subject to the forces of the private sector. It pursues corporate opportunities that provide an appropriate return for its investors in order to discharge its responsibilities and to remain in business. Atlantic's investment criteria are primarily economic, but take proper account of social and environmental considerations. We recognise that many of Atlantic's activities will be subject to regulation. We work constructively with governmental and regulatory authorities to ensure that such regulation is conducive to the highest standards of environmental performance, safety and operational integrity, and balances the interests of investors and other stakeholders.

### WE:

- are dedicated first and foremost to the safety of people and operations.
- are driven to succeed and to improve.

- do all of this by attracting and developing great people.

Atlantic is committed to upholding the highest standards of ethical conduct. Its commitment to these Principles is the foundation on which it builds and conducts its business.

### WE:

- respect the rule of law, conduct our business with integrity, and show respect for human dignity and the rights of the individual wherever we do business.
- create mutual advantage in all our relationships so that people will trust us and want to do business with us.
- demonstrate respect for the natural environment and work towards our goals of no accidents and no harm to people.
- manage our financial performance to maximize long-term value for our shareholders

## Principles

### 1. PERSONAL CONDUCT

We expect the highest standards of personal conduct. Honesty, integrity and fairness form the cornerstones of relationships inside and outside Atlantic. Corruption in any form is unacceptable. Undeclared offers or payments will not be accepted, solicited, or made.

Each employee of Atlantic is required to avoid any conflicts of interest between personal activities and the business of Atlantic. Each employee is required to make

proper use of company assets. Fraud and theft of any sort are unacceptable. Prevention of fraud and theft is the responsibility of each employee. While it is recognised that limited corporate hospitality is given and received as part of building normal business relationships, employees should avoid accepting hospitality or gifts which place them under an obligation.

In this regard, proper and full records are made of all transactions made by or on behalf of Atlantic.

## 2. WORK ENVIRONMENT

The welfare of employees is an essential principle for Atlantic. We aim to provide all our employees with competitive terms of employment. All employees will be encouraged to play a full part in personal career development through progressive human resource and training arrangements.

We recognise the value of diversity. We recruit and promote employees on merit. We are committed to operating in accordance with the national labour laws.

We seek continuously to improve our relationship with our employees. We are committed to equal opportunities and the avoidance of discrimination. We are committed to the management of a grievance procedure.

## 3. NON-HARASSMENT

The Company has a strong commitment to providing a work environment that is free of harassment of any kind. Consistent with this commitment, it is against Company policy for any employee or visitor on the Company's premises to engage in any form of harassment on the basis of race, creed, sex, sexual orientation or disability. Personnel at all levels of the Company have the responsibility to avoid any act or action, implicit or explicit that may suggest harassment in any form.

## 4. CORPORATE CONDUCT

We comply with all applicable legal, regulatory and licence requirements in the countries where we do business. We aim to co-operate fully with government and regulatory bodies, and we comply with applicable competition law when carrying out our business operations. We apply high standards of corporate governance to the operation of all companies within the Atlantic Group of Companies.

In its public communications Atlantic seeks to provide timely disclosure which is full, fair, accurate and easily understand-

able. We do not engage in party politics or make donations to political parties or candidates. We use our corporate influence properly.

## 5. COMMUNITY RELATIONS

We recognise that continuous consultation with communities is essential to building effective relationships. The Company is committed to communication with communities in the event of problems at its facilities, to advise on the nature of any incident and to address residents' concerns.

The Company will support communities where it operates through a social investment programme which seeks to address communities' needs for infrastructure improvements, educational opportunities and financial support for sustainable business enterprises.

The Company encourages its employees to participate in community and civic affairs. We are committed to recruiting employees from the surrounding communities and the national community and encourage our suppliers and contractors to do likewise.

## 6. HUMAN RIGHTS

We conduct our business as a responsible corporate citizen. We support the Universal Declaration of Human Rights and aim to apply its principles throughout our business operations.

## 7. HEALTH, SAFETY, SECURITY AND ENVIRONMENT

Atlantic is committed to the protection of the health, safety and security of its employees and the residents of communities in which it operates and to the conservation of the environment.

To meet these objectives, we conduct our operations using sound HSSE management systems which reflect best industry practice, and we seek to deliver continual

improvement by ensuring that lessons are learned. HSSE performance is a core value in our business and all employees are accountable for its delivery. We are committed to promoting an accident free workplace and we have adopted a zero tolerance policy for incidents and accidents. A safe and secure work environment is fundamental to business success and we seek to protect our personnel, physical assets, information and company reputation from harm.

## **8. COMMUNICATION**

Atlantic recognises the vital role that clear and effective communication plays in sustaining business relationships and promoting public and employee confidence in Atlantic's activities. Openness and transparency of communications, appropriate to the expectations of respective audiences, is a key business goal, subject to the demands of commercial confidentiality.

## **9. THIRD PARTIES**

Business integrity is a key standard for the selection and retention of those who represent and work for Atlantic. Agents, representatives, consultants or third-party contractors must signify their willingness to accept and comply with Atlantic's policies and procedures, and they will only be retained on terms that are consistent with Atlantic's Business Principles and related policies.

## **10. CUSTOMERS**

Atlantic aims to deliver customer satisfaction by developing and maintaining mutually profitable and lasting relationships with customers, offering value in terms of timeliness, reliability, safety and quality and responding to customers' needs through continuous innovation.

## **IMPLEMENTATION OF THESE PRINCIPLES**

These principles are fundamental to the conduct of our business and must not be compromised. Everyone within Atlantic is responsible for observing the code and procedures instituted to ensure compliance. Managers are specifically responsible for these standards and for ensuring they are applied throughout Atlantic. All corporate decisions will be made in line with these principles.

To ensure compliance, Atlantic will:

- provide direction and training to enable employees to protect and make proper use of Atlantic's assets in conducting business appropriately.
- ensure that disciplinary policies and procedures are in place and communicated to all employees so that they are aware of their personal obligations.
- where breaches are evident, discipline employees in accordance with the relevant procedures and prosecute and seek redress as appropriate.
- maintain a register of possible conflicts of interest to ensure transparency.
- maintain a register of gifts and entertainment.
- offer employees a secure and confidential means of providing feedback to management without fear of reprisal.
- encourage in our business partners the same level of commitment to the Atlantic Business Principles and related policies.

## Atlantic Code of Ethics Quick Reference Chart

Resource	Extension/phone number
Compliance & Ethics Officer	Ext. 3290 / 280-3393
Vice President, Law / Corporate Secretary	Ext. 5236 / 350-5693
Vice President, Human Resources	Ext. 5081 / 380-7093
Vice President, Commercial and Strategy	Ext. 5247 / 350-7882
Vice President, PSCM	Ext. 3161 / 376-1160
Head, Internal Audit	Ext. 5216 / 313-4934
Manager, Security	Ext. 3549 / 352-0645
Manager, Sustainability & Corporate Communications	Ext. 5053 / 396-0412
Manager, Employee Relations	Ext. 3439 / 291-4042
Team Lead, Sustainability	Ext. 8006 / 280-1083
Team Lead, Taxation & Allocation	Ext. 5205 / 304-7939

NESS LEGAL VALUES  
SIBILITY RIGHTS NO  
ANDARDS CHOICES  
ANTI-CORRUPTION  
MENT COMPLIANCE



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