

FIREBIRD LNG

Anti-Corruption Manual

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Management Statement

Firebird LNG's management and employees can be relied upon to behave with integrity and honesty in all aspects of our business. These are the principles that guide us and our interactions, and we expect everyone at Firebird LNG to interact in the same way with their colleagues, suppliers, customers, and all people we encounter in our day-to-day work.

Firebird LNG is committed to the highest ethical standards and opposes any form of corruption and bribery. Each person in the Firebird LNG team is responsible for complying with all anti-corruption and anti-bribery laws, rules, and regulations applicable to how we conduct and grow our business regardless of geographic location or business pressures.

None of us shall influence any business activity by the illegal offer or receipt of bribes, kickbacks, or other illegal inducements. We shall not offer or receive anything of value or offer any other advantage to or take any advantage from any person for the purpose of illegally influencing any act, omission, or decision to obtain, retain, or direct a business advantage. We shall also work to avoid business activity that can be perceived as illegal or represent reputation risk.

To ensure the above, Firebird LNG has developed an Anti-Corruption Program which includes this Anti-Corruption Manual. Firebird LNG leadership endorses the Anti-Corruption Program and is responsible for assuring that adequate resources are available and deployed to implement, maintain, and assure compliance therewith. Firebird LNG's Anti-Corruption Manual may be found at www.FirebirdLNG.com/anti-corruption-manual.

Our Anti-Corruption Manual applies to all Firebird LNG employees, hired consultants, officers, directors, and anyone else working for Firebird LNG at all worldwide locations.

We encourage you to study this manual closely and contact Firebird LNG's Legal Counsel or Compliance Department if you have any questions.

Walter Teter
Managing Director

George R. Wentz, Jr.
Managing Director

INTRODUCTION

Our Commitment

Firebird LNG Limited Partnership, its managing General Partners, and its subsidiaries and affiliates (collectively, “Firebird LNG” or the “Company”) are committed to conduct business legally and ethically. Compliance with laws, rules, and regulations, including anti-corruption laws, applicable to the conduct of Firebird LNG’s business activities is fundamental and is part of Firebird LNG’s Code of Conduct. The Code of Conduct constitutes the foundation for the way we operate and describes our commitment to ethical business practices. Compliance with the Code of Conduct is mandatory.

In furtherance of the Code of Conduct, Firebird LNG has established an Anti-Corruption Program (the “Program”). The Program reflects Firebird LNG’s commitment to our limited partners, customers, and other stakeholders to operate legally and ethically. The Program is based on best practices and standards, including but not limited to the US Foreign Corrupt Practices Act, 15 U.S.C. §§ 78dd-1, *et seq.*; the US Travel Act, 18 U.S.C § 1952; the UK Bribery Act 2010, c. 23; and the Anti-bribery Management Systems standards, ISO 37001. The Program addresses the corruption risks in relation to Firebird LNG’s business and establishes the tools to monitor compliance. The Program is established on the following key principles:

- Tone from the Top
- Policies and Procedures
- Risk Assessments
- Due Diligence
- Communication and Training
- Monitoring and Review

The Program includes a clear, practical, accessible, effectively implemented, and enforceable system of controls to prevent, detect, and respond to corruption and bribery. The system of controls consists of common and company-wide controls, as well as specific controls and procedures designed to address particular corruption and reputational risks facing the Company.

Purpose

This Anti-Corruption Manual (the “Manual”) is a part of the Program. The purpose of this Manual is to adequately describe and communicate the Company’s policy and procedures to prevent, detect, and respond to corruption and bribery in relation to Firebird LNG’s business. In addition, the Manual is designed to help Firebird LNG avoid any activities that can be perceived as corruption or bribery. The Manual provides the framework and rules for what we consider responsible conduct in relation to Firebird LNG business activities.

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

Firebird LNG; its employees, officers, directors, and consultants (“Personnel”); as well as Firebird LNG’s agents, representatives, and anyone else working for or on behalf of Firebird LNG (collectively, “Firebird LNG Representatives”) shall in relation to Firebird LNG’s business comply with all anti-corruption and anti-bribery laws, rules, and regulations of all jurisdictions applicable to the conduct of our business activities, specifically the Anti-Corruption Act (ACT) of September 24, 2017, containing rules on preventing and combating corruption and establishing an Anticorruption Commission, and on amending the Criminal Code and the Decree on Issuance of Domain Land; the United Kingdom, specifically the UK Bribery Act 2010, c. 23; the United States of America, specifically the Foreign Corrupt Practices Act, 15 U.S.C. §§ 78dd-1, *et seq.*; and the United States Travel Act, 18 U.S.C § 1952 (collectively the “Anti-Corruption Laws”).

No Firebird LNG Representative shall, in relation to Firebird LNG business, in violation of Anti-Corruption Laws:

(1) improperly influence any business activity by illegally offering, providing, or receiving bribes, kickbacks, or other inducements, or

(2) offer, provide, or receive anything of value or advantage (either financial or other), directly or indirectly, to or from any person for the purpose of illegally

(a) influencing any act, omission, or decision in violation of the recipient’s duty;

(b) inducing the recipient to use their influence with a government entity or instrumentality, public international organization, or commercial enterprise;

(c) influencing any act or decision of a government entity or instrumentality, public international organization, or commercial enterprise; or

(d) securing any improper advantage in order to obtain, retain, or direct business.

Anti-Corruption Laws generally prohibit anyone to do any of the above. All Firebird LNG Representatives shall also work to avoid any activity that can be perceived as illegal, and always assess and minimize any potential impact on Firebird LNG’s reputation.

If anything in this Manual conflicts with local statutory laws or regulations, the **strictest** provisions shall prevail. Any doubts as to the applicability of a law, regulation, or policy should be discussed with your immediate supervisor and/or Legal Counsel.

All Firebird LNG Representatives are expected to report any and all suspected breaches of any Anti-Corruption Laws to Firebird LNG Legal Counsel.

Procedures

The procedures applicable to Firebird LNG Representatives are intended to facilitate compliance with the above Policy. All steps taken to prevent and detect corruption shall be proportionate to the identified corruption and reputation risks.

Roles and Responsibilities

The Managing Directors – Compliance Oversight Committee

Firebird LNG’s Managing Directors (the “Board”) shall ensure that the Company has internal controls and systems for risk management that are adequate to the nature of its business. The Board has established a Compliance Oversight Committee (the “Committee”) composed of a Managing Director, the Vice President of Accounting (“VP Accounting”), the Vice President of Operations (“VP Operations”), the Vice President of Finance (“VP Finance”), the Chief Marketing Officer (“CMO”), and Firebird LNG Legal Counsel (“Legal Counsel”) that *inter alia* assists the Board in their review of the Company’s controls and systems, including reviewing the effectiveness of the Program.

CEO and Senior Executive Management

The Chief Executive Officer of Firebird LNG (the “CEO”) is responsible for establishing and maintaining the Program and monitoring its effectiveness. The CEO shall ensure that the Company has adequate resources to implement the Program, and that the Company maintains a rigorous compliance department that identifies, assesses, monitors, advises, and reports on matters associated with Firebird LNG’s corruption risk.

Firebird LNG’s Vice Presidents (each a “VP”; collectively “VPs”) are responsible for ensuring compliance with this Manual and the applicable Anti-Corruption Laws within their business area and departments (each a “Business Area”). Each VP shall have an up-to-date understanding of the risk-exposure for the Business Area and implement and maintain the necessary measures to ensure and monitor compliance with this Manual. Further, each VP is responsible for identifying additional areas of need or concern with respect to anti-corruption compliance, maintaining awareness of Firebird LNG’s business activities with respect to anti-corruption matters, establishing appropriate limits of approval authority, ensuring the development, support, and conduct of appropriate anti-corruption training programs for all Firebird LNG Representatives.

Compliance Department

Firebird LNG’s Compliance Department (“Compliance”) is headed by VP Operations. The VP Operations shall implement, maintain, and develop the Program. VP Operations has a reporting line to Legal Counsel for compliance-related matters. The VP Operations shall report regularly to Legal Counsel and the Committee at large. The VP Operations may report compliance concerns directly to the Committee or to Legal Counsel as required by the situation. The VP Operations collaborates with other Firebird LNG Representatives for the delivery and implementation of the Program.

Legal Counsel

Firebird LNG's Legal Counsel ("Legal Counsel") is outside legal counsel providing general legal services to Firebird LNG. Legal Counsel supports Compliance and the VPs of Business Areas where necessary. This assistance includes but is not limited to provide legal advice relating to compliance matters, giving in-person training to Firebird LNG Representatives on topics in this Manual, maintaining awareness of applicable Anti-Corruption Laws and changes thereto together with Compliance, and helping to protect Firebird LNG against corruption risks. Compliance may delegate compliance-related matters, due diligence, or other tasks to Legal Counsel as the situation or need arises.

Firebird LNG Representatives

All Firebird LNG Representatives are individually accountable for and shall become familiar with this Manual and shall comply with its requirements as well as those of the Anti-Corruption Laws in relation to Firebird LNG's business. All Personnel shall proactively raise any concerns regarding suspected violations of the Anti-Corruption Laws or this Manual to their supervisor, Compliance, Legal Counsel, any other appropriate Company representative, and/or the Compliance Hotline.

Sanctions

Any Firebird LNG Representatives failing to comply with the Anti-Corruption Laws in relation to Firebird LNG's business or this Manual will be subject to appropriate disciplinary actions by the Company, including termination of employment and/or business relationship. Firebird LNG Representatives may also face legal consequences in accordance with applicable law. This may include monetary fines and/or incarceration of the offender. Violations may also be reported to the relevant authorities.

WHISTLEBLOWING

Firebird LNG encourages all Firebird LNG Representatives, customers, suppliers, business partners, or other third parties to report concerns about any aspects of Firebird LNG's business. This includes reporting on suspected violations of Firebird LNG's Code of Conduct, un-ethical or corrupt practices, and alleged violations of Anti-Corruption Laws. To facilitate such reporting, Firebird LNG has implemented the following tools and procedures:

Reporting

Firebird LNG has established a Compliance Hotline. This is operated by an external organization and is available on our internal and external web site. Reporting via the Compliance Hotline is safe and can be Firebird LNGe anonymous. Suspected or alleged compliance incidents can also be reported via other channels:

- E-mail to compliance@FirebirdLNG.com
- Directly contacting Legal Counsel
- Directly contacting immediate supervisor/manager or the local Firebird LNG HR department

Firebird LNG encourages all Firebird LNG Representatives to report workplace-related issues and complaints to the immediate supervisor/manager or the local Firebird LNG HR department.

Handling of Reports

Legal Counsel receives the reports and is responsible for follow-up. Whistleblowers will be kept informed of the progress. Legal Counsel will provide a report to Compliance detailing the findings of the investigation. No intimidation or retaliatory action shall be taken by the Company against anyone who in good faith reports un-ethical and corrupt practices or violations of Anti-Corruption Laws or this Manual in relation to Firebird LNG business.

RISK ASSESSMENTS

As with everything we do, it is vital to start with an understanding of the risks. Firebird LNG therefore regularly assesses its exposure to risks, including corruption risks. Once the risks are identified and agreed upon, it is possible to determine the activities that are required to manage the risks effectively and efficiently. We have therefore implemented these procedures:

Global

Legal Counsel shall, in conjunction with the relevant Firebird LNG Business Area, annually undertake a global corruption risk assessment with respect to existing and prospective activities of Firebird LNG. The purpose is to identify corruption risks associated with each transaction or business relationship when considering the totality of the circumstances and particulars surrounding that proposed transaction or relationship. Each risk assessment shall among other matters identify and assess the corruption risks that arise for the country, business sector, and type of transactions with which Firebird LNG is involved, as well as the business relationships through which the activity is conducted. The corruption risk assessment will be reviewed and modified as circumstances require.

Based on the assessment, Legal Counsel drafts an annual report with input from the Business Areas to submit to the Committee for approval. The report includes a description of corruption risks that Firebird LNG is facing including recommended mitigating actions.

New Countries and Projects

The relevant VP shall, prior to establishing presence in a new country by creation of an SPV, ensure that a corruption risk assessment with respect to that country and the business activities is conducted. The risk assessment shall as a minimum address (a) the corruption perception in the relevant country of activity, (b) the type of activity and local presence, and (c) the extent of interaction with public officials. The assessment shall be done prior to any decision to enter a specific country or conducting a new project and be included as background material in the decision-making process and shall identify actions necessary or desirable to be undertaken to mitigate the identified corruption risks.

For establishing presence in a new country, the Business Area shall contact Legal Counsel who shall provide technical lead on such risk assessment process.

The relevant VP shall as part of the planning for a new strategic acquisition ensure that corruption risks are considered prior to conducting such project.

FACILITATION PAYMENTS

Facilitation payments are a type of bribe generally used to facilitate or expedite the performance of routine, non-discretionary government action. These types of payments are typically demanded by low-level officials in exchange for providing a service that is ordinarily and commonly performed by the official. Examples are payments Firebird LNGe to speed up the process for obtaining visas, airport security check clearance, vessel importation permits, and customs clearance of shipped goods. The definition of a facilitation payment may vary according to applicable law, but facilitation payments are generally prohibited under most Anti-Corruption Laws.

In order to protect Firebird LNG and Firebird LNG Representatives from violating Anti-Corruption Laws, Firebird LNG has established these procedures:

No facilitation payments shall be Firebird LNGe by or authorized by Firebird LNG or any Firebird LNG Representative in relation to Firebird LNG's business. However, if strictly required, facilitation payments may be Firebird LNGe in an emergency situation requiring swift action to prevent imminent and serious danger to life, health, safety or liberty of people (an "Emergency").

If possible, approval by the relevant VP and VP Operations shall be sought prior to making such payment due to an Emergency. If obtaining prior approval is deemed impossible, the Firebird LNG Representative making the payment must record the details of the payment and promptly submit a report to the relevant VP and VP Operations. The report shall include (i) an accurate, complete, and detailed description of the circumstance constituting the Emergency, (ii) the amount of the payment; (iii) by and to whom the payment was Firebird LNGe, (iv) the purpose of the payment, (v) the likely consequences if the payment was not Firebird LNGe; and (vi) the efforts Firebird LNGe to obtain performance of the action without making the facilitating payment. The payment shall be accurately recorded in Firebird LNG's books and records as a facilitation payment.

The above shall apply to all interactions with government officials, entities, and commercial enterprises by Firebird LNG and Firebird LNG Representatives. No Firebird LNG Representative may receive or accept any payment or other thing of value or advantage from any third party with respect to the performance of their respective duties to Firebird LNG.

RELATIONSHIPS WITH THIRD PARTIES (DUE DILIGENCE)

This policy applies to all Firebird LNG Representatives who consider establishing a business relationship with or have responsibility for existing business relationships with:

- sales agents/consultants, representatives—including anyone representing Firebird LNG towards any third parties, lobbyists, and other intermediaries;
- ships agents;
- suppliers of vessels;
- suppliers of armed guard services,
- joint ventures partners, target companies to be invested in, acquired or merged with, and other equity transactions with government officials or entities, and
- other suppliers of services and products requiring significant interaction with governmental authorities or clients, or
- other business partners or transactions which may expose Firebird LNG to corruption risk (jointly “Business Partners”).

In Summary:

- Contact Compliance as soon the establishment of a business relationship with a Business Partner is considered.
- Compliance or its designee will handle the risk assessment and due diligence process in cooperation with the relevant Personnel.
- Never engage with a Business Partner before a proper due diligence summary report is finalized and acknowledged by the relevant VP.
- Contracts with Business Partners can only be executed after clearance from Legal Counsel.
- The risk assessment and due diligence process shall for certain existing high-risk Business Partners be repeated every three years, or when significant changes are Firebird LNGe to a contract with such. Contact Compliance for assistance.

Introduction

Firebird LNG does business with a wide range of third parties, including the above defined Business Partners. Establishing a business relationship with a Business Partner entails risks of Firebird LNG incurring liability and reputational damage as a result of misconduct or corruption by such Business Partner. Therefore, to identify, mitigate, and manage such risks Firebird LNG has adopted the following procedures.

Business Partner Risk Assessment

Prior to Firebird LNG establishing a business relationship with a Business Partner, the relevant VP shall ensure that an appropriate and proportional corruption risk assessment is performed

with regard to the transaction, business relationship, and Business Partner. In conducting integrity due diligence reviews of Business Partners, Firebird LNG shall always take a risk-based approach. Given the unique and differing facts encountered, the Business Area shall seek guidance and assistance from Compliance to properly define the scope of each such risk assessment.

Based on the risk assessment, the level of due diligence shall be determined. High risk shall trigger a full due diligence, whereas medium or low risk can trigger a lighter due diligence.

Any Firebird LNG Representative that considering the establishment of a business relationship with a Business Partner shall contact Compliance.

Screening

Integrity due diligence is a process of screening and assessing the potential Business Partner's registered and beneficial ownership, background, history, integrity, ability, and willingness to comply with Anti-Corruption Laws. The purpose is to identify and understand all corruption risks related to entering into a business relationship with a Business Partner, and to avoid unwanted Business Partners.

The relevant VP or its designee shall properly complete and document the integrity due diligence, adequately assess all information obtained, identify "red flags," and properly check such "red flags" discovered during investigations. The VP or its designee shall always seek assistance from Compliance on performing an integrity due diligence.

Due Diligence Summary Report

The relevant VP or its designee shall summarize the integrity due diligence steps taken and its results in a due diligence summary report ("DD Report") and send to Compliance and Legal Counsel for review. If Compliance or Legal Counsel requires further checks, some or all of the due diligence steps may be repeated. Based on the documented risk level, Legal Counsel and Compliance may jointly advise on approving or rejecting entering into a business relationship with the Business Partner. The actual and perceived corruption risks identified shall be addressed so that they are acceptably minimized to the mutual satisfaction of Compliance, Legal Counsel and the Business Area. If the DD Report is approved, it shall be acknowledged in writing by the relevant VP and signed by Compliance and/or Legal Counsel.

Contract Execution

A written contract is required between Firebird LNG and all Business Partners prior to engaging with them. If the above DD Report is approved, a written contract can be negotiated and signed only in accordance with applicable Firebird LNG procedures. **Legal Counsel shall, in accordance with applicable Firebird LNG policies, always review and approve a contract in writing before it is signed.** The same shall apply to contract extensions, modifications, and revisions. Each

contract shall contain all necessary and desirable terms and conditions setting forth each party's rights and obligations, including compliance with applicable laws, rules, and regulations, including Anti-Corruption Laws. Depending on the specific circumstances, special contractual provisions may be required. Only an VP or its designee, after review by and approval by Legal Counsel, may sign a contract with a Business Partner.

Firebird LNG shall ensure that the Business Partners are aware of the requirements in this Manual.

Archiving

For each Business Area, its relevant VP or VP's designee shall establish a file containing the following: the risk assessment, due diligence documentation, DD Report, and contract for each Business Partner for archiving. This file shall also be sent to Legal Counsel.

Frequency of Integrity Due Diligence

For established contracts with certain high-risk Business Partners, an integrity due diligence shall be re-performed no later than every three years. Upon entering into new contracts or materially amending an existing contract with an established Business Partner, the Business Area shall contact Compliance to discuss the need for a new risk assessment and integrity due diligence. Compliance may determine a more frequent interval may be necessary.

Monitoring of Compliance

The relevant VP or its designee shall ensure that certain high-risk Business Partners annually certify in writing compliance with Anti-Corruption Laws. By certifying, the Business Partner gives Firebird LNG assurance that they comply with applicable Anti-Corruption Laws, acknowledge Firebird LNG's anti-corruption requirements, and confirm that their relevant personnel have received anti-corruption training.

Compliance shall on a regular basis monitor each Business Partner's compliance documentation and perform periodic reviews/audits of their performance and payment practices, investigate any signs or allegations of potentially troublesome activities or unethical behavior, and maintain records of the Company's compliance-related activities concerning each such Business Partner.

Relationships with certain Business Partners

A critical part of mitigating corruption risk is governing Firebird LNG's interaction with certain exposed Business Partners, especially sales agents, sales consultants, or representatives (each a "Consultant"). When a Consultant is engaged by Firebird LNG, it is vital that the Consultant acts at arm's length distance and does not appear towards third parties to be an employee of the Company. Firebird LNG must make it clear to third parties that the Consultant acts under a

consultancy contract with Firebird LNG. The relevant VP or designee shall ensure that such Consultants are:

- Not treated as employees of Firebird LNG;
- Not allocated long-term regular office space in a Firebird LNG office;
- Not granted regular access to Firebird LNG offices, but only ad-hoc access;
- Not given access to Firebird LNG IT systems, unless approved by the relevant VP and limited to areas strictly necessary for the Consultant to conduct its tasks on behalf of Firebird LNG; and
- Not given a Firebird LNG e-mail address; and
- Not giving the impression to external parties that they are Firebird LNG employees in branding material (such as presentations, business cards, letterheads, etc.)

SPONSORSHIPS AND CHARITIES

Introduction

Firebird LNG engages in corporate responsibility, social investments, sponsorships, and charitable donations to organizations around the world. This is done either to comply with laws, regulations, governmental requirements, or contractual obligations, to pursue Firebird LNG's legitimate business interests, or to strengthen Firebird LNG's reputation in the areas in which we operate. If not managed properly, such activity could be seen as attempts to obtain improper advantages or improperly influence the performance of someone's duties in violation of Anti-Corruption Laws. The purpose of this Section is to ensure that Firebird LNG is not exposed to corruption risks when providing Sponsorships and Charities.

Sponsorships are the funding of development of expertise and infrastructure in countries in which we operate. Sponsorships include financially sponsoring projects or individuals (including public officials) for meetings, seminars, courses, conferences, trade shows, facility tours, training, education, and promotions or demonstration of the Company's, its suppliers', or its customers' goods or services, including payment of reasonable travel, accommodation, and living costs.

Charities are contributions to charitable activities and organizations, contributions to professional associations, and contribution to community service projects in the communities in which Firebird LNG operates.

The Rule

Sponsorships or Charities may only be offered or provided by Firebird LNG or Firebird LNG Representatives in relation to Firebird LNG's business if:

- a) they are properly applied for and approved;
- b) they are Firebird LNGe for legitimate purposes and not intended to improperly influence anyone's actions, including those of public officials, to secure an improper advantage, or in any other way can violate applicable Anti-Corruption Laws;
- c) they are fully documented and accurately recorded in the Company's books and records;
- d) they are fully transparent within Firebird LNG's and the recipient's records, and in compliance with other internal policies of Firebird LNG and the recipient; and
- e) where obligations to provide Sponsorships and Charities are included in contracts held by the Company, these rules are complied with.

Application, Review and Approval

Any Personnel who request Firebird LNG to provide any Sponsorships or Charities shall submit a written application to Compliance.

Compliance will, in consultation with the Legal Counsel, assess the corruption risks related to the application and whether it complies with the requirements of this Manual, and provide its recommendation to the applicant. In cases where the risk is regarded as high by Compliance and/or Legal Counsel, the applicant shall procure approval from the Committee following consultation with Compliance and Legal Counsel. No Sponsorships or Charities may be offered or provided by Firebird LNG or any Firebird LNG Representative unless properly applied for and approved.

Receipt of Sponsorships

Any Firebird LNG Representative who, in relation to Firebird LNG's business, are offered Sponsorships, such as sponsored tuition fees or participation at seminars or courses, shall always comply with anti-corruption laws and will treat the Scholarship in the same manner as gifts or entertainment received.

POLITICAL CONTRIBUTIONS/INVOLVEMENT

Contributions to governments, political parties, party officials, or candidates can be seen as a way of influencing decisions and make Firebird LNG vulnerable to allegations of corruption. No Firebird LNG Representative shall make, directly or indirectly, contributions to or incur for the benefit of any political party, official, or candidate in the name of the Company, from Company assets, or from Company funds, even if such contributions are permitted by local laws, rules, or regulations.

This prohibition is not intended to discourage or prohibit Firebird LNG Representatives in their home country from voluntarily making personal political contributions, from participating in the political process on their own time and at their own expense, from expressing their personal views on legislative or political matters, or from otherwise personally engaging in political activities in such country. Expatriate Firebird LNG Representatives shall, as a rule, refrain from participating in the political process in non-home countries.

This prohibition is not intended to disallow Firebird LNG from engaging a lobbyist or consultant to help Firebird LNG promote its views.

BOOKS AND RECORDS

Firebird LNG shall maintain accurate, reasonably detailed records which fairly reflect Firebird LNG's transactions and disposition of assets. No undisclosed or unrecorded Company accounts may be established for any purpose. No false, misleading, or artificial entries shall be Firebird LNGe in Firebird LNG's books and records for any reason.

All Firebird LNG Representatives must follow applicable standards, principles, laws, and Firebird LNG procedures for accounting and financial reporting in relation to Firebird LNG's business. In particular, Firebird LNG Representatives must prepare and complete all accounting and financial reports and records required by Firebird LNG in a timely manner. In connection with all payments and other benefits Firebird LNGe and received and expenses incurred, Firebird LNG Representatives must obtain all required Company approvals and, when appropriate, approvals from third parties such as government entities, public international organizations, and commercial enterprises. Before authorizing or making a payment, incurring an expense, or receiving a benefit that falls under the Program, the appropriate Firebird LNG Representative shall ensure that no part of such payment, expense, or receipt of benefit is for any purpose other than as fully and accurately described in Firebird LNG's books and records. In no event may personal funds or accounts be used to accomplish what is otherwise prohibited by Company policy.

COMMUNICATION AND TRAINING

The Company shall ensure that this Manual is embedded in the culture of Firebird LNG, and understood throughout Firebird LNG by all Firebird LNG Representatives, by way of internal and external communication and training. Training will be accomplished through e-learning and tailored in-person anti-corruption training.

Firebird LNG Representatives, as well as certain Business Partners, shall be appropriately trained with regard to compliance with this Manual in proportion to any identified corruption risks.

New Personnel

All new Firebird LNG Representatives should read the Manual and complete standard anti-corruption training modules within a reasonable time after joining.

Existing Personnel

All Firebird LNG Representatives should complete an anti-corruption training refresher once a year.

Firebird LNG Representatives Particularly Exposed to Corruption Risk

Firebird LNG Representatives who are particularly exposed to corruption risks should undergo a tailored in-person anti-corruption training at least once a year. Typically, such Personnel include:

- sales and business developers;
- country and center managers;
- vessel shore supervisors, captains, party chiefs, field engineers;
- procurement personnel;
- relevant support/corporate functions; and
- other exposed roles as defined by Legal Counsel.

The relevant VP or its designee is for its Business Area responsible for ensuring that training is provided any time during the year.

Certain Business Partners

Certain high-risk Business Partners and its key personnel shall be appropriately trained with regard to compliance with Anti-Corruption Laws and this Manual in proportion to the identified corruption risks.

Each such high-risk Business Partner is required to use the material to hold a presentation to train their key employees representing Firebird LNG. Completion of training shall be confirmed by the Business Partner and their relevant personnel when submitting their annual confirmation of compliance with Anti-Corruption Laws.

Responsibilities

Each Business Area by its relevant VP or its designee is responsible to comply with these training requirements. Compliance and Legal Counsel will provide the Business Area with relevant training material.

MONITORING AND REVIEW

Monitoring and Auditing

Compliance shall monitor, review, and report on compliance with this Manual. Compliance shall use monitoring controls and audit procedures designed to detect non-conformance with policies and procedures, including this Manual, at all locations where Firebird LNG conducts business. Compliance shall include in its audit scope an assessment of compliance with this Manual and if appropriate propose improvements. Compliance will prepare, or delegate to Legal Counsel to prepare, an annual risk-based internal audit plan for approval by the Committee. The annual internal audit plan will include audits on elements of Firebird LNG's system of controls that are designed to prevent, detect, and respond to violations of Anti-Corruption Laws and this Manual. Audits of Business Partners will also be conducted, on a rotational basis. Annual internal audits shall:

- focus on areas of elevated corruption risk identified by Firebird LNG and test the controls in place to address the risk;
- be conducted at various business locations on a periodic basis;
- assist with education of employees and as appropriate Business Partners;
- apply monitoring mechanisms;
- assess compliance with, and seek to detect violations of, this Manual; and
- address other relevant matters.

All internal audit reports will be presented to the CEO, relevant VP, and the Committee together with the VP's action plan(s) to address the reported issues. All actions shall be followed up by the VP until completion of the action plans.

Monitoring controls

Compliance performs monitoring controls monthly, quarterly, annually, and as required to ensure compliance with this Manual. The main controls cover the following topics:

- gifts and entertainment registration and reasonableness,
- payments to Business Partners,
- execution of approved sponsorships and charities,
- Business Partner's compliance documentation status, and
- status on training.

Anti-Corruption-Related Investigations

Compliance, Legal Counsel, and CEO are informed of any new incident received through the Compliance Hotline. Legal Counsel will promptly review a reported case and investigate reports

and allegations. In general, distribution of internal investigation reports is kept to a minimum and will only include selected involved Personnel. The reports shall not be forwarded further. In certain situations, dissemination of information needs to be specifically regulated and information security might be deployed at a higher level. The report recipients will be informed about the restrictive policy on a case-by-case basis.

GIFTS AND ENTERTAINMENT

Introduction

This Policy applies to Firebird LNG and its associated entities, employees, and affiliates. Any reference to Firebird LNG shall be construed collectively, unless the context requires otherwise.

This Policy provides information and guidelines for employees regarding Firebird LNG's expectations when accepting or providing gifts and entertainment. Gifts and entertainment can be used to build goodwill between Firebird LNG and our business partners; however, some gifts and entertainment may conflict with Firebird LNG values or create conflicts of interest that have the potential to influence decisions. Business decisions should never be based on gifts and entertainment received or provided through our business relationships. This policy is designed to avoid even the appearance of making business decisions based on gifts and entertainment and avoid situations and activities that may reflect adversely on Firebird LNG or compromise operations. Firebird LNG's selection of suppliers and business partners must be based on objective factors such as price, quality, service, and value.

In our commitment to respecting the highest standards of ethical conduct in all of the countries in connection with which Firebird LNG operates, this Policy provides much more stringent rules regarding gifts and entertainment with regard to foreign or domestic government officials and is a companion policy to the Anti-Bribery and Anti-Corruption Policy already in place. This Policy applies, in accordance with legal requirements, to each partner, director, officer and employee of Firebird LNG and to each agent, representative, consultant and independent contractor acting on behalf of or retained by Firebird LNG (collectively "Firebird LNG Representatives").

Policy Objective

It is a requirement of this Policy that all Firebird LNG Representatives comply with both the letter and the spirit of this Policy to ensure that any gifts given do not negatively impact Firebird LNG or compromise any operations. This Policy is designed to help prevent conflicts of interest, undue influence, and situations that may be perceived as corruption. Complying with this Policy helps protect Firebird LNG and its reputation for conducting business with integrity, but it also helps protect you and your integrity. Careful consideration should be given to each of the factors set forth in this Policy when you are offered gifts, meals, or entertainment. If you are unsure if a gift or an offer of meals or entertainment is reasonable or appropriate, you should consult with Legal Counsel. If there is not sufficient advance notice to obtain advice or approval from Legal Counsel and you are unsure, you should politely decline.

Definitions

- a) "Gifts" are items of value accepted from or provided to a Third Party by Firebird LNG or a Firebird LNG Representative, including but not limited to:

- Merchandise (includes gift baskets, wine, clothing, mugs, pens, collectibles, and hospitality bags);
- Tickets to in-person or virtual, sports, music, or cultural events where Firebird LNG Representatives and representatives of the Third Party providing the tickets *do not* attend the event together;
- Travel or lodging not associated with a business conference, meeting, or event; or
- Favorable terms or discounts on a product or service for the Firebird LNG Representative's benefit that are not otherwise available to all Firebird LNG Representatives within the same geographic location.

A "gift" does not include items such as:

- Discounts and prizes available to the public, or opportunities and benefits to a class consisting of all Firebird LNG Representatives;
- Commercial loans on terms generally available to the non-Firebird LNG Representatives;
- Modest items of food and non-alcoholic refreshments, such as soft drinks, coffee and donuts, offered other than as part of a meal;
- Items of little intrinsic value and intended primarily for presentation, such as plaques, certificates, trophies and greeting cards;
- Anything for which market value is paid by the Firebird LNG Representative.

b) "Meals and entertainment" include:

- Appetizers, entrees, drinks, desserts, other food and beverages, or meals; or
- Tickets to in-person or virtual sports, music, cultural events, or business conferences where Firebird LNG Representatives and representatives of the Third Party providing the tickets attend the event together.

c) "Third Party" means any non-Firebird LNG Representative person, including customers, prospective customers, suppliers, prospective suppliers, service providers, and any person with whom Firebird LNG does or may do business.

Accepting Gifts from Third Parties

a) *Gifts That May be Accepted.* Subject to any local law or other restrictions set forth in this Policy, Firebird LNG Representatives may accept nominal gifts with a combined market value of US \$100 or less from the same Third Party per year. Firebird LNG Representatives must never:

- Solicit or request gifts from a Third Party;
- Accept lavish or excessive gifts; or

- Accept a gift offered as a bribe, payoff, or kickback; or in exchange for personal gain or unfair business advantage; or to influence or give the appearance of influencing business judgment.

Gifts received from third parties valued at more than \$100, or multiple gifts in one year from the same Third Party totaling greater than \$100, should be reported to Legal Counsel and must be approved by Legal Counsel before acceptance. Acceptance of multiple gifts within a short period of time from the same third party is discouraged since this may be perceived as compromising your objectivity and judgment.

- Prohibited Gifts.* Gifts of cash or cash equivalents (such as gift cards, gift certificates, or “red packets” commonly offered in Asia), stocks, bonds, stock options, or personal loans must never be accepted, regardless of amount.
- Declining an Improper Gift.* If a gift prohibited by this Policy is received, the Firebird LNG Representative receiving the gift must contact Legal Counsel for guidance as to how the gift may be returned, donated, or otherwise handled.

Accepting Meals and Entertainment from Third Parties

- Conditions of Accepting Meals and Entertainment.* Subject to any local law or other restrictions set forth in this Policy, Firebird LNG Representatives may accept reasonable and appropriate meals or entertainment from Third Parties only for legitimate business purposes and if it meets the following conditions:
 - Is infrequent;
 - Is not solicited or requested;
 - Is not given as a bribe, payoff, or kickback;
 - Does not create the appearance (or an implied obligation) that the Third Party is entitled to preferential treatment;
 - Is tasteful and occurs at a business-appropriate venue;
 - Is reasonable and appropriate in the context of the business occasion and the parties’ respective positions; and
 - Complies with all other specific Firebird LNG policies, especially including but not limited to the Anti-Bribery and Anti-Corruption Policy.
- Meals and Entertainment without Third Party Present.* If a representative of the Third Party does not attend the meal or entertainment with the Firebird LNG Representative, the meal or entertainment is considered a gift and is covered by the gift guidelines.
- Attendance of Spouse or Guest of Firebird LNG Representative.* An attending Firebird LNG Representative may bring a spouse or another adult guest to a meal or entertainment event provided by a Third Party if they are necessary to assist the Firebird LNG

Representative with the business purpose of the event. Preapproval by Legal Counsel is strongly encouraged.

- d) *Expenses Related to Conference Attendance.* Offers by a third party to pay for lodging, travel, or conference fees related to a business-related conference, meeting, or event must be approved in advance by Legal Counsel. Meals and entertainment during a business-related conference, meeting, or event, are governed by the Accepting Meals and Entertainment from Third Parties section in this Policy.

Third-Party Negotiations

A Firebird LNG Representative must not accept any gifts, meals, or entertainment from a Third Party if that Firebird LNG Representative is the responsible officer or manager for a contract with the Third Party and Firebird LNG is or soon will be in contract or other business negotiations with the Third Party.

Offering Gifts, Meals, and Entertainment to Third Parties

- a) *When Gifts, Meals, and Entertainment are Permitted.* Firebird LNG Representatives may offer or provide gifts, meals, or entertainment to Third Parties only for legitimate business purposes and if it meets the following requirements:
- Complies with all adopted Firebird LNG policies, especially but not limited to the Anti-Bribery and Anti-Corruption Policy;
 - Is not given as a bribe, payoff, or kickback;
 - Does not create the appearance of impropriety;
 - Does not violate any gift policy of the Third Party;
 - Is in good taste and occurs at a business-appropriate venue;
 - Is reasonable and appropriate to the circumstances and the position of the Firebird LNG Representative; and
 - Is properly documented in Firebird LNG's books and records.
- b) *Cash Gifts Prohibited.* Gifts of cash or cash equivalents (gift cards or gift certificates) are never appropriate and may not be offered to Third Parties.

Gifts to Entities

Firebird LNG as an entity or a Firebird LNG Representative may offer or provide corporate gifts (such as a painting, framed photograph, model, or sculpture) to a Third-Party entity (e.g., company, agency, or department) in commemoration of an event or similar celebration. Gifts in these circumstances are subject to approval by Legal Counsel.

Gifts to Fellow Firebird LNG Representatives

Employees may give personal gifts (e.g., books, food, business card holders, planners, and even gift cards) to fellow employees (including from managers to team members) if the gifts are in good taste, reasonable and appropriate, and paid for by the employee and not expensed to Firebird LNG.