

Anti-Corruption Compliance Policy

AS A COMPANY WITH GLOBAL OPERATIONS, IT HAS BEEN OUR POLICY FROM FOUNDING TO CONDUCT OUR WORLDWIDE BUSINESS ETHICALLY AND IN COMPLIANCE WITH U.S. AND APPLICABLE FOREIGN LAWS, INCLUDING PROHIBITIONS AGAINST CORRUPTION. KOSMOS ENERGY IS COMMITTED TO THE HIGHEST STANDARD OF COMPLIANCE.

I. STATEMENT OF POLICY

It is the policy of Kosmos Energy, Ltd. (“Kosmos” or the “Company”) to conduct its worldwide operations ethically and in compliance with U.S. and applicable foreign laws. The Kosmos Anti-Corruption Compliance Policy (the “Policy”) and the Kosmos Anti-Corruption Compliance Procedures (“Anti-Corruption Procedures” or “Procedures”) which, together, make up the Anti-Corruption Compliance Manual, and are aimed at ensuring that result. The Policy and Procedures apply to all Company officers, directors, employees, agents, employees of any affiliate, subsidiary, or other entity controlled by the Company, temporary agency personnel, non-employee agents acting on the Company’s behalf, contract-basis personnel, and contractors of all types and at all levels wherever located (collectively “Company Personnel”).

All Company Personnel are expected to comply with U.S. and other applicable laws in all countries in which the Company does business, as well as maintain the highest ethical standards of business conduct in undertaking work for or on behalf of Kosmos. The Company will not authorize, involve itself in, or tolerate any business practice that does not comply with this Policy and the Anti-Corruption Procedures (defined at **Section IV** below) that form a part of this Policy.

II. PURPOSE

This Policy identifies prohibited conduct, identifies the parties to whom this Policy applies, sets forth key concepts and definitions, examines best practices for ethical business standards, and outlines the Company’s internal compliance structure, reporting procedures and

Company Personnel responsibilities. Specifically, this Policy sets forth the ethical standards of conduct and practices that must be followed with respect to certain kinds of activity, involving the promising, offering, or giving of things of value, including money, entertainment, gifts, meals, travel and lodging, and charitable or memorial contributions regulated by or otherwise coming within the U.S. Foreign Corrupt Practices Act (“FCPA”). The FCPA is a U.S. anti-bribery and recordkeeping law that is applicable to the Company and all Company Personnel. The FCPA and the laws of many other countries applicable to the Company’s business criminalize promising, offering, or giving things of value to “Foreign Officials” (defined at **Section IV** below) to secure an improper business advantage and other forms of bribery and corruption. Under many of these laws, including the FCPA and the UK Bribery Act 2010 (the “Bribery Act”), as well as other applicable laws of non-U.S. countries, companies and individuals can be charged with a crime even if the payment was made outside of the country in which the company or individual is based.

In addition, this Policy identifies appropriate measures the Company may take when, despite the Company’s best efforts as set out in this Policy and the Procedures, a violation of this Policy, the Procedures, or the law occurs.

III. SCOPE AND APPLICABILITY

This Policy covers all activities conducted by the Company and Company Personnel anywhere in the world. Despite the international focus of this Policy and the Procedures, they apply equally to Company Personnel who never leave the United States on

Company business, as well as those working for or on behalf of the Company outside the United States. Compliance with the Policy and Procedures is mandatory for all Company Personnel, including those who never enter the United States.

A. Expectations for All Company Personnel

All Company Personnel are expected to (1) understand and comply with the Policy and Procedures and applicable law in all business dealings throughout the world, and (2) act with the utmost level of ethics and integrity and avoid even the appearance of impropriety. When in doubt about a particular course of conduct, consider the following questions:

- Is the conduct legal?
- Is the conduct ethical?
- Is the conduct consistent with this Policy and the Procedures?
- Would the conduct reflect positively on the Company and me personally?

If the answer to any of these questions is “no,” do not engage in the conduct. Seek guidance if you are still in doubt. The Company has a variety of resources available to assist you as follows:

- Your management;
- The Company’s Chief Compliance Officer (as defined in **Section IV** below);
- The Legal Department; and
- Kosmos’s Employee Hotline, which is available by calling the following toll-free telephone number: 1-888-419-0569 and/or Kosmos’s dedicated Compliance email address: compliance@kosmosenergy.com.

B. Good Faith Reporting

Company Personnel are expected to raise good faith concerns and to report all Company activity which may be a violation of U.S. or applicable foreign laws or which may fail to comply with this Policy or the Procedures. All reports to Kosmos’s Employee Hotline may be made anonymously, except as explained to Company Personnel in certain foreign countries that may allow confidentiality but not anonymity. The Company forbids retaliation of any kind for reports made in good faith.

C. Expectations for Company Managers

In addition to the expectations discussed above, all Company Personnel who supervise others are expected to promote a culture of compliance by setting ethical examples. A Company manager must:

- ensure that all Company Personnel under a manager’s supervision understand their obligations under the Policy and Procedures;
- create an environment that enables and encourages Company Personnel to raise concerns;
- never demand—directly or implicitly—that Company Personnel achieve business results at all costs, especially at the expense of ethical or legal obligations;
- stop violations of the Policy, Procedures, and law by Company Personnel under a manager’s supervision;
- advise the Legal Department and/or Chief Compliance Officer of any known or suspected violation; and
- respond, as appropriate, to questions and concerns related to the Policy and Procedures, or refer Company Personnel to the Chief Compliance Officer or the Legal Department.

IV. KEY CONCEPTS & DEFINITIONS

- **Anti-Corruption Compliance Procedures:** Kosmos’s Anti-Corruption Compliance Procedures, which, together with this Policy, comprise the Manual, and are applicable to the Company and all Company Personnel (referred to as “Anti-Corruption Procedures” or “Procedures”).
- **Applicable Laws:** All applicable U.S. and non-U.S. anti-corruption laws and regulations, including but not limited to the FCPA, UK Bribery Act, and other countries’ applicable anti-corruption laws and regulations.
- **Company Personnel:** Kosmos officers, directors, employees, agents, employees of any affiliate, subsidiary, or other entity controlled by the Company, temporary agency personnel, non-employee agents acting on the Company’s behalf, and contract-basis personnel, wherever located.
- **Chief Compliance Officer:** The Kosmos employee with responsibility for day-to-day administration and oversight of this Policy and the Anti-Corruption Procedures, including responding to inquiries from Company Personnel about anti-corruption compliance. At the current time, the Company’s Chief Compliance Officer is the Company’s General Counsel who can be reached at 1-214-445-9792 (office) or 1-214-686-0852 (mobile).
- **Compliance Committee:** Members of Kosmos’s senior management with responsibility for administration of and compliance with this Policy and the Procedures. The members of the Compliance Committee shall be designated by the Chief Executive Officer from time to

time, and currently include the Chief Compliance Officer, the Chief Financial Officer and the Senior Vice President, Production and Development.

- **Compliance Officers:** Each member of the Compliance Committee is a “Compliance Officer.”
- **Covered Recipient:** Any (i) Foreign Official (as defined below); (ii) non-U.S. political party; (iii) official of a non-U.S. political party; (iv) candidate for foreign political office; (v) child, spouse, or other close relative of a Foreign Official; or (vi) any other person if you know or have reason to know that person will make, offer, or promise a Payment or Gift to a Covered Recipient or otherwise in violation of relevant anti-corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act.
- **Facilitating Payment:** A Facilitating Payment is a relatively small value payment to a Foreign Official that is intended to expedite or secure the performance of a non-discretionary, routine governmental action that (i) the Foreign Official ordinarily performs, and (ii) Kosmos is entitled to receive under the laws of that country. **NOTE: Facilitating Payments are strictly prohibited under this Policy.**
- **U.S. Foreign Corrupt Practices Act:** U.S. law that prohibits promising, offering or making corrupt payments to Foreign Officials (as defined below) and certain other parties for the purpose of obtaining or retaining business or otherwise gaining an unfair advantage. The FCPA also includes accounting provisions that require public companies to keep accurate financial books and records and to maintain internal controls that minimize the possibility of improper payments being made and allow for the detection of improper payments should they occur despite the Company’s Policy and Procedures.
- **Foreign Official:** Any officer, agent, or employee, regardless of rank, of (i) a non-U.S. government or department, agency, ministry, or instrumentality thereof, including wholly- or majority- state-owned or controlled enterprises, companies, or other legal entities; (ii) any public international organization, such as the United Nations or the World Bank; or (iii) any person acting in an official capacity for or on behalf of any such government or department, agency, ministry, instrumentality, enterprise, company, or other legal entity, or public international organization, even if that person is not his/herself employed directly by the government or public international organization.
- **Gift:** A Gift is anything promised, offered or given, regardless of its value, including, but not limited to: (i) donations to charitable organizations owned,

operated, or affiliated with, or recommended by a Foreign Official or other Covered Recipient, and (ii) the provision of hospitality and entertainment expenses. Gifts having a value of up to an aggregate of \$100 are permitted under this Policy, except as provided for at **Section III** (“Business Courtesies”) of the Anti-Corruption Procedures, if there is no intent to bribe, influence, or gain any kind of business advantage in exchange for the Gift.

- **Payment:** A Payment is the direct or indirect giving of, offer to give, or promise to give a thing of value, whether in the form of cash, cash equivalents (e.g., gift cards), commercial paper (e.g., checks of any kind, promissory notes, or other paper creating or representing an obligation to transfer a thing of value, etc.), in-kind transfers, loans, commissions, brokerages, kickbacks, rebates, or other compensation, as well as employment opportunities, contractual rights or interests, other business advantages, political or charitable donations, meals, travel, gifts, entertainment, or anything else that could be considered a thing of value to the recipient. A Payment can be any dollar value amount (i.e., there is no minimum U.S. dollar threshold). Gifts acceptable under this Policy and the Anti-Corruption Procedures are excluded from the definition of Payment.
- **Penalties:** Officers, Directors or Employees who violate this Policy or the Procedures are subject to disciplinary action, up to and including suspension or termination. In addition to penalties for employees, the Company has the right to terminate contracts with consultants, representatives, independent contractors, or any other Transaction Partners who are unwilling or unable to represent or work for or on behalf of the Company in a manner consistent with this Policy.
- **Red Flag:** A Red Flag is any indication of a possible violation, or any fact or circumstance that increases the likelihood of a violation, of the Policy, the Anti-Corruption Procedures, the FCPA or another country’s anti-corruption laws by or in any way relating to Company Personnel and/or Transaction Partners. Examples of Red Flags are provided in **Section VII.B.** of this Policy.
- **Transaction Partner:** A Transaction Partner is any joint venture co-venturer, affiliate, distributor, agent, temporary agency personnel, consultant, service company, service provider, vendor, contractor, or any other third party engaged to act on Kosmos’s behalf outside of the United States or with respect to transactions with Foreign Officials. Transaction Partners do not include: (i) any U.S. or U.K. based distributor, agent, temporary agency personnel, consultant, service company, service provider, vendor,

contractor, or any other third party engaged to provide goods, equipment or services to Kosmos or to act on Kosmos's behalf solely within the United States and/or the United Kingdom and who will have very limited scope for interaction with Foreign Officials or (ii) any U.S. based or non-U.S. based distributor, agent, temporary agency personnel, consultant, service company, service provider, vendor, contractor, or any other third party engaged to provide routine office goods, equipment or services (e.g., janitorial services) to Kosmos where (a) such goods, equipment or services are of a nominal value (equal to or less than U.S.\$1,000 per transaction), (b) such goods, equipment or services are available to the public at the same market terms, conditions and prices being agreed to by Kosmos, (c) the Company Personnel requesting such goods, equipment or services has no knowledge or reason to suspect that the vendor is owned by a Foreign Official or Covered Recipient, was recommended by a Foreign Official or Covered Recipient, or in which a Foreign Official or Covered Recipient has a beneficial interest and (d) such Company Personnel has no intent to influence a Foreign Official with the procurement of the goods, equipment or services; *provided, however,* notwithstanding the foregoing, the following types of parties shall not be excluded from the definition of Transaction Partners and shall always be classified as Transaction Partners: customs brokers, freight forwarding companies, airport meet and greet agents, security companies, car rental companies and any other third parties from time to time deemed Transaction Partners by the Chief Compliance Officer in his or her sole discretion. The parties described in (i) and (ii) above may be referred to herein as "Exempt Vendors." The determination as to whether a party qualifies as a Transaction Partner or an Exempt Vendor shall be made by the individual who initiates the engagement of a Transaction Partner or an Exempt Vendor, and if a party is classified as an Exempt Vendor, the individual determining such classification shall certify to the Company that the Exempt Vendor satisfies the requirements set forth above.

V. THE U.S. FOREIGN CORRUPT PRACTICES ACT

A. Anti-Bribery Provisions

The FCPA and this Policy prohibit offering, promising, making, or authorizing payments of money or anything of value, either directly or indirectly, to any Foreign Official or Covered Recipient to obtain or maintain business or any other improper business advantage when the promise, offer, payment or gift is intended to:

- influence a desired action;
- induce an act in violation of a lawful duty;
- cause a person to refrain from acting in violation of a lawful duty;
- secure any improper advantage; or
- influence the decision of a government or government instrumentality.

The term "anything of value," as used in the FCPA, is very broad and includes Payments and Gifts (as both terms are defined in **Section IV** of this Policy). Under the FCPA, there is no monetary threshold. Payments or Gifts of any amount could be considered bribes.

The term "foreign official" is also broad. Under the FCPA, a "foreign official" could be, among other things, an employee of a government agency or legislative body; an employee of a government-owned or controlled company; a candidate for political office; or an employee of a public international organization, such as the United Nations or World Bank. Therefore, this Policy applies to both Foreign Officials and other Covered Recipients (as both terms are defined in **Section IV** of this Policy). It is your responsibility to understand whether those with whom you interact are Foreign Officials or other Covered Recipients. When in doubt, contact the Chief Compliance Officer or the Legal Department for guidance.

In summary, Company Personnel may not offer anything to a Foreign Official or Covered Recipient in return for an improper business advantage. Company Personnel must obtain prior written approval in accordance with the Procedures before offering or providing anything of value to a Foreign Official or Covered Recipient, with the exception of Gifts or meals below the dollar thresholds as provided under this Policy.

B. Accounting Provisions

The FCPA requires public companies such as Kosmos, whose shares are traded on a U.S. stock exchange, to comply with all U.S. Securities and Exchange Commission ("SEC") accounting rules. The FCPA prohibits the falsification of books and records required to be maintained by public companies and the making of any false or misleading statements or omissions of material facts to accountants or auditors in connection with the preparation of required filings.

It is Kosmos's policy to require that the Company implement and maintain internal accounting controls based upon sound accounting principles. All Payments and Gifts provided in accordance with this Policy and

the Procedures must be timely and accurately recorded in the Company's books and records. All entries must include reasonable detail so that the accounting records fairly reflect the transactions. At a minimum, all such transactions involving Gifts or Payments to Foreign Officials or Covered Recipients must:

- occur only with appropriate Company authorization;
- be recorded in accordance with generally accepted accounting principles; and
- be periodically reviewed to identify and correct any accounting discrepancies, errors, and omissions.

All Payments, Gifts, meals, entertainment, charitable contributions, and/or travel and lodging given or extended by Company Personnel or the Company to Foreign Officials and other Covered Recipients must be properly recorded in Kosmos's books and records according to the Procedures, and include the following details:

- the names and positions of the Covered Recipient(s);
- the name(s) and position(s) of the Company Personnel involved;
- a description of the Gift or Payment;
- the value of the Gift or Payment; and
- if applicable, a description of the Company's products or services being promoted, demonstrated, or explained, or the contractual provision pursuant to which the Gift or Payment is being provided.

Kosmos will not tolerate false, misleading, incomplete or inaccurate entries in the Company's books and records. Company Personnel who falsify Kosmos's accounting records will be subject to disciplinary action, up to and including termination.

C. Potentially Permissible Payments

In limited circumstances, it may be permissible to provide a Payment or Gift to a Foreign Official or Covered Recipient.

The FCPA contains two affirmative defenses: (1) Under the FCPA, Payments that are **expressly** lawful under the **written** laws and regulations of the Foreign Official's or Covered Recipient's country may be allowable; and (2) reasonable and bona fide expenditures extended to or paid for Foreign Officials or other Covered Recipients that are directly related to either (a) the promotion, demonstration, or explanation of Company's plans, assets,

or services (*i.e.*, Kosmos business) or (b) a contractual obligation may be allowable under the FCPA. However, the affirmative defenses are very limited. Company Personnel must strictly adhere to the Procedures when extending or providing any Payment or Gift to a Foreign Official or Covered Recipient.

NOTE: Facilitating Payments are strictly prohibited under this Policy. Facilitating Payments are small payments to Foreign Officials in order to expedite or facilitate a Foreign Official's performance of a non-discretionary, "routine governmental action," such as processing government paperwork or providing telephone or mail service. However, if despite efforts to resist such payment a Facilitating Payment is made in violation of this Policy, the Facilitating Payment must be disclosed promptly so that the Facilitating Payment can be properly addressed and recorded appropriately in the Company's books and records. **ADDITIONAL NOTE: Notwithstanding anything to the contrary contained herein, this Policy permits payments made under duress in the highly unusual circumstance where the Company Personnel making such payment legitimately believes that either their life or liberty are at risk or in situations where there may be a loss or destruction of the Company's property, the result of which could be detrimental to the Company.** If a payment is made pursuant to this provision, the payment must be disclosed promptly to the Chief Compliance Officer so that the payment can be properly addressed and recorded appropriately in the Company's books and records.

D. Third Parties

Kosmos may be liable for Payments made by third parties (*e.g.*, co-venturers, agents, consultants, vendors, distributors, contractors, or subcontractors) to Foreign Officials or other Covered Recipients under the FCPA. Therefore, Company Personnel may not indirectly provide or extend Payments or Gifts to Foreign Officials or Covered Recipients through third parties that the Company Personnel or the Company is unable to provide or extend directly. Unless a Transaction Partner has received a Due Diligence Questionnaire Waiver approved by the Chief Compliance Officer, Company Personnel must conduct due diligence on all Transaction Partners prior to engaging them, in accordance with **Section II** of the Procedures. Company Personnel may not engage a third party if there is any reason to suspect that the third party may attempt to make a Payment to a Foreign Official or other Covered Recipient or otherwise violate this policy or Applicable Laws. All Transaction Partners and third parties engaged by Kosmos must agree to abide by the Anti-Corruption Compliance Policy and Procedures.

E. Penalties

Individuals who violate the FCPA's anti-bribery provisions may be subject to criminal liability. Violations are punishable by a fine of up to U.S.\$250,000 per violation, imprisonment for up to five years per violation, or both. Violations of the FCPA's books and records provisions are also subject to criminal liability and are punishable by a fine of up to U.S.\$5 million, imprisonment for up to twenty years, or both. Civil penalties also may be assessed. An individual's violations may also subject the Company to significant fines and other penalties. The U.S. Government has imposed multi-million dollar fines on companies for violating the FCPA and that is expected to continue. Other countries may impose additional penalties on companies for violating their anti-corruption laws.

Kosmos may impose additional Penalties (as that term is defined in **Section IV** of this Policy) on any individual who violates the FCPA, the Policy, or the Procedures, up to and including termination.

VI. THE UK BRIBERY ACT 2010

The UK Bribery Act 2010 ("Bribery Act") may also be applicable to the Company and Company Personnel. The Bribery Act prohibitions apply not only to Foreign Officials, but also apply more broadly to any person, whether a Foreign Official or otherwise. The Bribery Act became effective as of July 1, 2011, and among other things, prohibits directly or indirectly offering, promising or giving a financial or other advantage to another person with the intent such person will improperly perform a function or activity or knowing or believing that acceptance itself constitutes the improper performance of a function or activity. When the intended recipient is a Foreign Official, a person is guilty of bribery if they directly or indirectly offer, promise or give a financial or other advantage in order to obtain or retain business or gain a business advantage. The intent can be to influence the Foreign Official to either omit to exercise a function or to use their influence either within or outside the scope of their official capacity. The Bribery Act also imposes liability on the recipient of a bribe. Unlike the FCPA, Facilitating Payments are not permitted under the Bribery Act. The Company follows this more restrictive approach and does not allow Facilitating Payments.

VII. ETHICAL BUSINESS STANDARDS: OVERVIEW OF BEST PRACTICES

Kosmos enjoys a reputation in the industry for fair and ethical business practices. To preserve our reputation and in furtherance of the purposes of this Policy, Kosmos expects all Company Personnel, wherever located, to

strictly adhere to this Policy and the Anti-Corruption Procedures. Company Personnel must conduct Kosmos's business ethically and in compliance with Applicable Law to minimize the risk of inadvertent breaches of applicable laws, avoid even the appearance of impropriety, and preserve and promote Kosmos's reputation.

A. General Considerations

Company Personnel must obey the laws of the United States and other countries that relate to matters covered by this Policy and the Procedures at all times. In addition, certain compliance best practices should be followed.

Business Courtesies. Business courtesies, such as meals, gifts, travel, and entertainment, should never be offered to a Foreign Official or other Covered Recipient under circumstances that might reasonably be viewed as creating the appearance of impropriety. Unless otherwise approved, such courtesies should not exceed U.S.\$200 per event, per person, and courtesies should not be extended to the same recipient more than four (4) times a year. In addition, all such courtesies should be directly related to legitimate business discussions or regarding the demonstration, promotion, or explanation of the Company's plans, assets, or services, or a contractual obligation involving the Company's plans, assets, or services. Company Personnel should contact the Chief Compliance Officer if there is any question about whether the business courtesy is permissible under the host country's law or by the recipient's employer.

Travel and Lodging. When pre-approved in writing by the Chief Compliance Officer and one other member of the Compliance Committee, the Company may pay for Foreign Officials' or other Covered Recipients' travel and lodging in connection with business meetings, inspections, promotional visits, and training sessions, or when required under the relevant contract. All travel and lodging expenses must be reasonable, bona fide and directly related to the demonstration, promotion, or explanation of the Company's facilities, plans, assets, or services or for the execution or performance of a Company contractual obligation. The Company will not pay for or reimburse a Foreign Official's or Covered Recipient's side trips or the expenses of a Foreign Official's or Covered Recipient's spouse or travel companion. Except in limited circumstances (e.g., contractual, legal, or government agency mandated obligation), the Company will not provide per diem payments or cash distributions to Foreign Officials or Covered Recipients for Foreign Officials or Covered Recipients to pay for their own meals and refreshments. In such limited circumstances where the Company provides per diem payments to Foreign Officials or Covered Recipients, the Company shall attempt to

prepay for the hotel room and inform the hotel that additional charges to the room should be directed to the room's occupant.

Political Contributions. Kosmos does not make political contributions outside the United States. In addition, Company Personnel shall not use their own funds to make political contributions as defined in this paragraph for any purpose connected at the time of the contribution or intended to be connected in any way to Company business. Doing so is grounds for possible disciplinary action, including, but not limited to, termination. Company Personnel shall under no circumstances use Kosmos funds to make direct or indirect Payments or Gifts, whether in the form of money or any other thing of value, to a non-U.S. political party, member of a non-U.S. political party, or candidate for non-U.S. public office without the Chief Compliance Officer's prior written approval.

Charitable Contributions. Company Personnel shall not use Kosmos funds to make or extend a Gift or Payment in the form of a charitable contribution, in money or any other thing of value, at the request or for the benefit of Foreign Officials or other Covered Recipients, without the prior approval of the Chief Compliance Officer and one other member of the Compliance Committee.

Due Diligence on Transaction Partners. Before engaging any Transaction Partner, Company Personnel shall conduct the appropriate level of due diligence to evaluate potential compliance risks ensuring that Kosmos only enters business relationships with reputable, qualified individuals and firms and Kosmos is aware of the direct or indirect management and ownership of the Transaction Partners. Unless a prospective Transaction Partner has received a Due Diligence Questionnaire Waiver approved by the Chief Compliance Officer, each prospective Transaction Partners must complete a Due Diligence Questionnaire and the Chief Compliance Officer must approve such Due Diligence Questionnaire. Further diligence and screening steps may be warranted.

Payments to Transaction Partners. Unless specifically authorized by this Policy, the Procedures, or the Chief Compliance Officer, no Payment to any Transaction Partner shall be made or delivered:

- in cash (other than documented petty cash disbursements), without the prior written approval of the Chief Compliance Officer;
- with corporate checks payable to "cash," "bearer," or third-party designees of the party entitled to payment; or
- to an individual, entity, or account outside the recipient's country of residency.

Additionally, unless specifically authorized by this Policy, the Procedures, or the Chief Compliance Officer, no Payment shall be made or delivered to any Transaction Partner until such Transaction Partner has completed a Due Diligence Questionnaire that has been approved by the Chief Compliance Officer or received a Due Diligence Questionnaire Waiver that has been approved by the Chief Compliance Officer. Company Personnel will ensure that accounting records (including expense reports) contain sufficient detail so that the recipient(s) and purpose of the payment to a Transaction Partner is clear and the transaction is accurately recorded.

Contract language. Contracts with Transaction Partners must include provisions indicating that the Transaction Partner will comply with the FCPA and will agree to other anti-corruption compliance obligations.

Local Law. The Company must comply with all anti-corruption laws of the countries in which the Company operates, in addition to the FCPA.

B. Spot and Review Red Flags

If Company Personnel obtain information that leads such Company Personnel to believe that a *possible* violation of the Policy, the Procedures, the FCPA, or another country's anti-corruption laws by or in any way relating to Company Personnel and/or Transaction Partners may occur or has occurred (such information referred to as "Red Flags"), such Company Personnel must notify the Chief Compliance Officer and/or the Legal Department. The list below provides examples of Red Flags that indicate further inquiry is necessary, and additional examples of Red Flags are listed in Annex E of the Procedures. Neither the following list, nor Annex E, is all-inclusive, and if any information causes you to believe that a violation may occur or has occurred, you must advise the Company immediately of such information through the Chief Compliance Officer, the Legal Department, or the Employee Hotline.

Examples of FCPA Red Flags include when a Transaction Partner:

- Refuses to certify compliance with anti-bribery or FCPA requirements or attend Anti-Corruption Training;
- Refuses to adequately respond to any question on the FCPA Due Diligence Questionnaire;
- Intends to engage third parties (non-employees) to perform the primary services under the contract;
- Appears to be related to, or close friends with, a Foreign Official, or appears to have influence with a Foreign Official;
- Requests that commissions, reimbursements, or other payments be paid in cash or untraceable funds, in a third-party country, to a third party, or to a numbered account;

- Requests payment before the award of a concession, contract, or other business;
- Seeks large commission or contingency or “success” fees;
- Requests an unusual contract term or terms;
- Lacks documentation supporting a payment request;
- Provides vague, non-specific descriptions for payments or aggregated (non-itemized) entries;
- Provides invoices with terms that are not understood by Company Personnel;
- Uses catch-all phrases on invoices or in accounting entries, for fees or payments such as “special,” “expediting,” “miscellaneous,” “other,” or “extra”; or
- Makes payments to third parties in regular or round denominations, without appropriate documentation.

VIII. INTERNAL COMPLIANCE STRUCTURE

A. Compliance Committee

To facilitate the effective and uniform implementation of this Policy, and to assist employees in complying with this Policy and the Procedures, the Company has established the Compliance Committee. As defined above in Section IV of this Policy, the Compliance Committee is comprised of Kosmos senior management and is responsible for administration of and compliance with this Policy and the Procedures.

B. Chief Compliance Officer

Kosmos’s Chief Compliance Officer is the senior manager with responsibility for day-to-day administration and oversight of this Policy and the Procedures. The Chief Compliance Officer is the main point of contact for Company Personnel regarding compliance with this Policy, required use of the Procedures, and compliance with all Applicable Laws. If the Chief Compliance Officer is not available, Company Personnel should contact an alternative person designated in writing by the Chief Compliance Officer or the Legal Department. Employees are urged to contact the Chief Compliance Officer or Compliance Officer(s) immediately if they become aware of any Red Flags or circumstances that might indicate an FCPA or Policy or Procedures violation or other ethical breach.

C. Legal Department

Kosmos’s Legal Department works closely with the Chief Compliance Officer to ensure consistent company-wide compliance with the Policy and Procedures. The Legal Department is an additional resource for ensuring the

Company’s global compliance and, in addition to the Chief Compliance Officer, can be contacted with anti-corruption compliance questions.

D. Personnel Responsibilities

Company Personnel are expected to watch for Red Flags and promptly report any concerns about Red Flags or possible violations of this Policy or Procedure to the Chief Compliance Officer, the Legal Department, or the Employee Hotline. Failure to report any suspected violations may be treated as complicity in the inappropriate activity under the circumstances. We urge employees to trust their instincts in recognizing and acting upon legitimate concerns. All telephone calls and online reports to the Employee Hotline are reported to the Chief Compliance Officer and the Manager of Internal Audit. You may report concerns to the Employee Hotline anonymously unless otherwise explained to Company Personnel in certain countries in which confidential reporting is allowed, but anonymous reporting is not. The Company takes all reports of potential misconduct seriously. The Company will promptly investigate all reports to determine whether a violation of the Policy, Procedures or the law has occurred, and will take necessary remedial action. If you are asked to participate in an investigation, cooperate fully and answer all questions honestly. An employee’s honest and good faith report or participation in an investigation cannot be the basis for any adverse employment action.

Additionally, Company Personnel are expected to meet the following obligations:

- Attend training sessions relating to this Policy, the Procedures, and the application of FCPA.
- Ask the Chief Compliance Officer and/or the Legal Department any questions they may have pertaining to this Policy or the Procedures.
- Take the necessary steps to make sure any party acting on the Company’s behalf understands the principles and importance to Kosmos of this Policy and the Anti-Corruption Procedures.
- Recognize and report Red Flags which might indicate violations of the FCPA, this Policy or the Procedures. If any Red Flag arises, Company Personnel should notify the Chief Compliance Officer or the Legal Department so the Red Flag can be resolved to the extent possible prior to conducting any business activities with the prospective Transaction Partner.
- Maintain timely, accurate, and complete records of all expenditures of Company funds.

- Understand and follow the Procedures, including, without limitation, procedures regarding business courtesies for Foreign Officials.
- Understand and respect the policies of other companies and government agencies with which the Company does business.
- Promptly report any concerns about potential violations of the FCPA, this Policy or the Procedures to the Chief Compliance Officer or Legal Department.
- Certify when requested that you have read this Policy and have complied with its provisions.

(See Anti-Corruption Policy Acceptance and Compliance Certification attached as **Annex A** to the Policy.)

Failure to comply with this Policy and the Anti-Corruption Compliance Procedures may be grounds for disciplinary action, up to and including termination.

The Company reserves the right to amend or revise this Policy and Procedures at any time and from time to time. The Company will notify Company Personnel of such amendment or revisions.



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