

# 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., U.K. and all 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, 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., U.K. 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 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”) or the U.K. Bribery Act 2010 (“Bribery Act”). The FCPA and the Bribery Act are anti-bribery and recordkeeping laws applicable to the Company and all Company Personnel. The FCPA and Bribery Act and the laws of many other countries applicable to the Company’s business criminalize promising, offering, or giving things of value to “Government Officials” (defined at **Section IV** below) to secure an improper business advantage and other forms of bribery and corruption. The Bribery Act also criminalizes promising or giving, soliciting or receiving, any inducement or bribe to act improperly in any commercial transaction anywhere in the world. Under these laws, 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. Compliance with the Policy and Procedures is mandatory for all Company Personnel no matter where in the world they are working.

### 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 Compliance team; and
- Kosmos’s Whistleblower Alertline, which is available by calling the following toll-free telephone number: 1-866-921-6714 and/or Kosmos’s dedicated Compliance website address:  
[www.integritycounts.ca/org/kosmosenergy](http://www.integritycounts.ca/org/kosmosenergy)

#### • 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., U.K., other applicable laws in all countries in which the Company does business or which may fail to comply with this Policy or the Procedures.

All reports to Kosmos’s Whistleblower Alertline 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 the 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 the manager’s supervision;
- advise the Compliance team 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 Compliance team.

## 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 Anti-Corruption Laws:** All applicable U.S., U.K. and other applicable anti-corruption laws and regulations in all countries in which the Company does business, including but not limited to the FCPA, the 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 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 **and** the Chief Financial Officer or his delegate.

- **Compliance Officers:** Each member of the Compliance Committee is a “Compliance Officer.”
- **Covered Recipient:** Any (i) Government Official (as defined below); (ii) political party; (iii) official of a political party; (iv) candidate for political office; (v) child, spouse, or other close relative of a Government Official; or (vi) any other person if you know or have reason to believe 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 FCPA and the Bribery Act.
- **Facilitating Payment:** A Facilitating Payment is a relatively small value payment to a Government Official that is intended to expedite or secure the performance of a non-discretionary, routine governmental action that (i) the Government 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.**
- **Government Official:** Any officer, agent, or employee, regardless of rank, of (i) a 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. Government Official includes Foreign Official as defined under the FCPA.
- **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 Government Official or other Covered Recipient, and (ii) the provision of hospitality and entertainment expenses. This Policy allows Company Personnel to give gifts in limited circumstances, as long as the gift is not cash or cash equivalent, has an aggregate value no greater than \$100 and there is no intent to bribe, influence or gain a business advantage in exchange for the Gift. All Company Personnel must comply with all requirements set forth in this Policy, and **Section III** (“Business Courtesies”) of the Anti-Corruption Procedures.

- **Payment:** A Payment is the direct or indirect giving of, offering to give, or promising to give a thing of value, which includes, but is not limited to 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 monetary value amount (i.e., there is no minimum monetary threshold).
- **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 Third Party who is 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, the Bribery Act or another country’s anti-corruption laws by or in any way relating to Company Personnel or a Third Party. Examples of Red Flags are provided in **Section VII.B.** of this Policy and in Annex C of the Anti-Corruption Compliance Procedures.
- **Third Party:** A Third Party 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.

## 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). “Anything of value” is not limited to cash or cash equivalents, nor does the FCPA establish a minimum monetary value threshold that can constitute an improper payment or gift. It can be any amount or item of any value if it is given with the intent that it improperly influences the decision of a Government Official. It can include items such as: customer rebates, expensive bottles of wine, golf outings, a vacation trip, airfare for a Government Official’s family member, a donation to the charity of choice of a Government Official or Covered Recipient, employment or even a visa invitation letter to a friend or a relative of a Government Official or Covered Recipient.

The term “foreign official” is also broad under the FCPA. It can 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 Government 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 Government Officials or other Covered Recipients. When in doubt, contact the Chief Compliance Officer or the Compliance team for guidance.

In summary, Company Personnel may not offer anything of value to a Government 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 Government Official or Covered Recipient, with the exception of Gifts or meals below the monetary 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 Government 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 Government 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 Government Official or 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

Kosmos recognizes that legitimate business may at times involve the payment of expenditures for a Government Official or Covered Recipient.

The FCPA contains two affirmative defenses: (1) 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. Company Personnel must strictly adhere to the Procedures when extending or providing any Payment or Gift to a Government Official or Covered Recipient.

#### **D. Facilitating Payments are Strictly Prohibited**

A Facilitating Payment is a relatively small value payment (usually, but not necessarily, made to a Government Official) that is intended to expedite or secure performance of a routine duty, which that person is already obliged to perform and where such payment would exceed what is properly due. Typically, Facilitating Payments arise in the context of customs clearance, immigration permits and visas, tax assessments, and other permits and licenses. These payments are strictly prohibited by the Company. All Company Personnel are prohibited from offering, promising, or paying a Facilitating Payment of any kind to any third party, including, but not limited to Government Officials.

This policy permits payments made under duress in the highly unusual circumstance where Company Personnel making that payment legitimately believes that either their life, liberty or property are at risk or in situations where there may be a loss or destruction of the Company's property. If any payment is made under duress it must be disclosed immediately to the Chief Compliance Officer and the transaction accurately recorded in the Company's books and records.

#### **E. Third Parties**

The FCPA also prohibits the use of any Third Party or intermediary to effect any of the illegal payments or actions described above. Kosmos may be liable for Payments made or Gifts given by third parties (e.g., co-venturers, agents, consultants, vendors, distributors, contractors, or subcontractors) to Government Officials or other Covered Recipients under the FCPA. Therefore, Company Personnel may not make payments to a Third Party when they know, or have reason to believe, that such payment will be passed to a Government Official or other Covered Recipients to improperly influence the decision-making authority of that individual. Simply put, neither the Company nor Company Personnel may use an agent or Third Party to make any payment the Company is not permitted to make directly.

#### **F. 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") is also applicable to the Company and Company Personnel. The Bribery Act prohibitions apply not only to Government Officials, but also apply more broadly to any person. The Bribery Act 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 Government 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 Government 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 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 this Policy 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 U.S., U.K. and other countries in which the Company does business. 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 Government Official, other Covered Recipient under circumstances that might reasonably be viewed as creating the appearance of impropriety. Unless otherwise pre-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.** Travel and Lodging expenses must be pre-approved in writing by the Chief Compliance Officer or his delegate and one other member of the Compliance Committee, when provided to a Government Official or other Covered Recipient. To be approved, any such travel and lodging 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 Government Official's or Covered Recipient's side trips or the expenses of a Government 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 Government Officials or Covered Recipients for Government Officials or Covered Recipients to pay for their own meals and refreshments. In such limited circumstances where the Company provides per diem payments to Government 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. 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 political party, a member of a political party, or candidate for public office without the Chief Compliance Officer's prior written approval. Political contributions include more than cash contributions. They also include any other item of value, such as volunteer time, a gift or any other form of payment.

**Charitable Contributions.** Kosmos may in appropriate situations make charitable contributions. However, no charitable contribution, in money or any other thing of value, shall be made by any Company Personnel at the request or benefit of Government Officials or other Covered Recipients funds without written preapproval of the Chief Compliance Officer or his delegate and one other member of the Compliance Committee.

**Third Party Due Diligence.** Before engaging any Third Party, review and approval is required. The Company has instituted procedures for Third Party review and approval as set forth in the Procedures. The Procedures outline three potential levels of review and approval. The Compliance team shall conduct the appropriate level of review to evaluate potential compliance risks ensuring that Kosmos only enters into business relationships with reputable, qualified individuals and companies and Kosmos is aware of the direct or indirect management and ownership of the Third Party.

**Third Party Payments.** Unless specifically authorized by this Policy, the Procedures, or the Chief Compliance Officer or his delegate, no Payment to any Third Party shall be made or delivered:

- in cash (other than documented petty cash disbursements), without written pre-approval of the Chief Compliance Officer or his delegate;
- with corporate checks payable to "cash," "bearer," or anyone other than the party entitled to payment; or
- to an individual, entity, or account outside the country of residency of the recipient or the parent company of the recipient.

Additionally, unless specifically authorized by this Policy, the Procedures, or the Chief Compliance Officer or his delegate, no Payment shall be made or delivered to any Third Party until the appropriate level of due diligence review and approval has been completed for the Third Party. 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 Third Party is clear and the transaction is accurately recorded.

**Contract Language.** In accordance with the Contracting Policy, written contracts with certain Third Parties are required. All such contracts must include appropriate provisions indicating that the Third Party will comply with the FCPA and the Bribery Act and will agree to other anti-corruption compliance obligations.

**Local Law.** The Company and its Third Parties must comply with all applicable anti-corruption laws in all countries in which the Company does business, in addition to the FCPA and the Bribery Act.

## 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, the Bribery Act, another country's anti-corruption laws by or in any way relating to Company Personnel and/or Third Party may occur or has occurred (such information referred to as "Red Flags"), such Company Personnel must notify the Chief Compliance Officer and/or the Compliance team or Whistleblower Alertline. The list below provides examples of Red Flags that indicate further inquiry is necessary, and additional examples of Red Flags are listed in Annex C of the Procedures. Neither the following list, nor Annex C, is all-inclusive.

Examples of Red Flags include when a Third Party:

- Refuses to certify compliance with anti-bribery, FCPA or Bribery Act requirements or attend Anti-Corruption Training;
- Refuses to adequately respond to any question on the 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 Government Official, or appears to have influence with a Government 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 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 and compliance with all Applicable Laws. If the Chief Compliance Officer is not available, Company Personnel should contact an alternative person designated by the Chief Compliance Officer or the Compliance team. Employees are urged to contact the Chief Compliance Officer or Compliance team immediately if they become aware of any Red Flags or circumstances that might indicate a violation of the FCPA, Bribery Act, Policy or Procedures or other ethical breach.

### C. Compliance Team

Kosmos's Compliance team works closely with the Chief Compliance Officer to ensure consistent company-wide compliance with the Policy and Procedures. The Compliance team 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. Company 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 Compliance team, or the Whistleblower Alertline. 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 Whistleblower Alertline are reported to the Chief Compliance Officer and the Vice President of Internal Audit. You may report concerns to the Whistleblower Alertline 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 the FCPA, the Bribery Act, or other relevant laws.
- Ask the Chief Compliance Officer and/or the Compliance team 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, the Bribery Act, this Policy or the Procedures. If any Red Flag arises, Company Personnel should notify the Chief Compliance Officer or the Compliance team, so the Red Flag can be resolved to the extent possible prior to conducting any business activities with the prospective Third Party.
- 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 Government Officials or Covered Recipients.
- 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, the Bribery Act, this Policy or the Procedures to the Chief Compliance Officer or Compliance team.
- 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 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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