



Tellurian Inc.

**Procedures for Reporting Concerns about Accounting, Auditing, or
Other Compliance Matters**

**As approved by the Audit Committee of the Board of Directors on
December 14, 2020**

I. PURPOSE:

Tellurian Inc. (the “Company”) is committed to conducting business with honesty and integrity, and to complying with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. As part of that commitment, and consistent with the Company’s Code of Conduct, we encourage all employees of the Company and its subsidiaries to bring any concerns about accounting, auditing, or other compliance matters to the attention of the Company. The Company will not retaliate or permit retaliation in any way against an employee for a report of any concern about these matters made in good faith.

In order to facilitate the reporting of such concerns, the Audit Committee (the “Audit Committee”) of the Company’s Board of Directors (the “Board”) has established the following procedures (the “Procedures”), which include procedures for: (1) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, auditing, or compliance matters; and (2) the receipt, retention, and treatment of complaints received by the Company regarding accounting, auditing, or other compliance matters (“Accounting/Auditing/Compliance Complaints”).

II. SCOPE

These Procedures are for the submission, receipt, retention, consideration, treatment, and resolution of reports by employees of the Company and its subsidiaries about accounting, auditing, or other compliance matters subject to the Code of Conduct, and any Accounting/Auditing Complaints (each a “Report,” and collectively referred to as “Reports”). For the purpose of these Procedures, reportable matters include, but are not limited to:

- Fraud or deliberate error in the preparation, evaluation, review, or audit of the Company’s financial statements;
- Fraud or deliberate error in the recording and maintaining of the Company’s financial records;
- Deficiencies in or non-compliance with the Company’s internal accounting controls, internal control over financial reporting, or disclosure controls and

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procedures;

- Misrepresentations or false statements to an officer or auditor of the Company regarding disclosures contained in the Company’s financial statements, records, or audit reports;
- Failure to accurately and fairly report the Company’s financial position, assets, results of operations, or cash flows;
- Attempts to mislead, deceive, coerce, or fraudulently influence internal or external accounting personnel or auditor personnel regarding the preparation, review, or audit of the Company’s financial records or financial statements; and
- Any concerns by an employee about other compliance matters subject to the Code of Conduct, for which reporting under the procedures set forth in the Code of Conduct may not be appropriate or comfortable for the employee under the particular circumstances.

These Procedures are intended to work with and be complementary to the procedures described under “Compliance Procedures” in the Code of Conduct. Reasonable, good faith deviations from these Procedures are permissible to the extent that the circumstances related to a Report so warrant, as determined by the Audit Committee.

III. COMPLIANCE REPORTING MANAGER

The Audit Committee has appointed the employee in the position at the Company designated below to serve as the Compliance Reporting Manager (the “Compliance Reporting Manager”) for purposes of these Procedures. The Compliance Reporting Manager will have responsibility for handling Reports in accordance with these Procedures.

General Counsel
Tellurian Inc.
1201 Louisiana Street, Suite 3100
Houston, Texas 77002
E-mail: daniel.belhumeur@tellurianinc.com
Phone: 832-962-4046

IV. SUBMISSION, RETENTION, AND TREATMENT OF REPORTS

A. Submission of Reports

1. **Confidential, Anonymous Reports.** Reports may be submitted by employees on a confidential, anonymous basis by the following means:
 - a. by submitting the Report to the Compliance Reporting Manager in writing (with an express designation that the Report is submitted on a confidential, anonymous basis) or by telephone using the contact information for the Compliance Reporting Manager set forth above;

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- b. by using the following ethics helpline at **1-866-554-4634** or website at **www.InTouchWebsite.com/TellTellurian**, which are administered by an independent third party on behalf of the Company; or
 - c. by submitting the Report through regular mail marked “CONFIDENTIAL” and addressed as follows:
Chairman of the Audit
Committee Tellurian Inc.
1201 Louisiana Street, Suite 3100
Houston, Texas 77002
 2. **Other Reports.** Other Reports may be submitted to the Compliance Reporting Manager in writing, by telephone, or in person. Written communications and telephone calls may be directed to the Compliance Reporting Manager by using the contact information for the Compliance Reporting Person set forth above.
- B. Retention and Treatment of Reports
 1. **Acknowledgment of Receipt of Reports.** The Compliance Reporting Manager will, when possible and appropriate, send an acknowledgment to the reporting person confirming receipt of the submitted Report.
 2. **Report Log and Retention.** The Compliance Reporting Manager will track the status of each Report received by the Company in a log (the “Report Log”), which will include the following information about each Report: (i) the date received; (ii) a summary of the nature of the Report; (iii) the identity of the reporting person (if the Report is not submitted on a confidential, anonymous basis); (iv) a summary of the disposition of the Report; and (v) the date of disposition. Copies of the Reports and written documentation of the dispositions thereof will be retained in accordance with the Company’s document retention policies.
 3. **Report Review.** The Compliance Reporting Manager will review each Report with the assistance of such other persons or entities (e.g., counsel, auditors, and the Audit Committee) as the Compliance Reporting Manager may deem appropriate. All Reports will be forwarded to the Audit Committee, except for Reports that are clearly not within the scope of these Procedures. Confidentiality shall be maintained to the fullest extent possible, consistent with conducting an adequate review. Appropriate corrective action will be taken as and when warranted in the judgment of the Audit Committee, provided that, consistent with the provisions of the Code of Conduct, Reports involving certain matters under the Code of Conduct may be investigated and resolved by the Board or an executive officer of the Company.
 - a. **Allegations Involving Conduct of Senior Management.** Any Report alleging questionable conduct of senior management (a “Management

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Report”) will be promptly forwarded to the Chairman of the Audit Committee (the “Audit Chair”) for review. The Audit Chair will coordinate an Audit Committee review of the Management Report, or, if appropriate, a Board review of the Management Report, with the assistance of such other persons or entities (e.g., auditors and/or counsel) as the Audit Committee or the Board may deem appropriate, and the Audit Committee or the Board, as appropriate, will determine appropriate corrective action, as necessary. Any corrective action recommended by the Audit Committee or the Board in response to a Management Report will be promptly implemented at the direction of the Audit Committee or the Board.

4. **Dissatisfaction with Response.** If a reporting person is not satisfied with the Company’s response, including the timeliness of response, to a Report, the reporting person may pursue the Report by contacting the Audit Chair (or in the case of a Management Report, the Chairman of the Board (the “Board Chair”) in writing at the same address for the Compliance Reporting Manager set forth above.¹ The Audit Chair or the Board Chair, as applicable, will: (i) acknowledge receipt of each Report, when possible; (ii) advise the Compliance Reporting Manager of the Report for inclusion in the Report Log; and (iii) review the Report consistent with the process set forth in Section IV.B.3 of these Procedures.
5. **Audit Committee Oversight.** The Compliance Reporting Manager, Audit Chair, and Board Chair shall provide, at least quarterly, a report to the Audit Committee regarding the nature of any Reports received, the results of the review of the Reports, and any corrective action implemented in response to the Reports. The Audit Committee shall document these reports in its meeting minutes.

¹ All correspondence addressed to the attention of a director of the Company will be promptly forwarded to the director and will not be opened by the Company unless otherwise requested by the director.

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TELLURIAN INC.

**PROCEDURES FOR REPORTING CONCERNS ABOUT ACCOUNTING,
AUDITING, OR OTHER COMPLIANCE MATTERS CERTIFICATE OF
COMPLIANCE**

Issued to (Name): _____

Date: _____

ACKNOWLEDGMENT:

My signature below indicates that I have read, understood, accept, and agree to comply with the Procedures for Reporting Concerns about Accounting, Auditing, or Other Compliance Matters for the Company, as it may be amended from time to time. I understand it is my responsibility to be aware of any amendments to these Procedures, and comply with such amendments.

I understand that my failure to comply in any respect with these Procedures may be a basis for termination of my employment or other relationship with Tellurian Inc.

Full Name: _____

Signature: _____

Date: _____