

Golar LNG Audit Committee Charter				
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GOLAR LNG AUDIT COMMITTEE CHARTER

1 Purpose

- 1.1 This Audit Committee Charter (the “Charter”) has been adopted by the Board of Directors (the “Board”) of the Golar LNG Limited (the “Company”) and this Charter governs the operation of the Audit Committee of the Board (the “Audit Committee”).
- 1.2 The purpose of the Audit Committee shall be to:
 - i. Provide assistance to the Board in fulfilling its oversight responsibility to shareholders and others relating to (1) the quality and integrity of the financial statements and the financial reporting process of the Company, (2) the Company’s compliance with applicable legal and regulatory requirements, (3) the independent auditor’s qualifications and independence, and (4) the performance of the Company’s independent registered public accountants; and
 - ii. The Audit Committee shall perform such other functions as the Board may assign to it from time to time.
- 1.3 The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to retain and compensate independent legal, accounting or other advisors. The Company shall pay the fees of such advisors as approved by the Audit Committee.
- 1.4 In fulfilling its purpose, it is the responsibility of the Audit Committee to maintain free and open communication between the Audit Committee, the independent registered public accountants and management of the Company, and to determine that all parties are aware of their responsibilities.
- 1.5 The Audit Committee shall make regular reports to the Board. The Audit Committee shall annually review the Audit Committee’s own performance and the need for changes in this Charter and shall recommend any proposed changes to the Board for approval. The Audit Committee also shall discuss with the independent registered public accountants the observations related to the effectiveness of the Audit Committee.

2 Membership

- 2.1 The Audit Committee shall consist of no fewer than three members, each of whom is an independent director of the Board (except where exempt under Bermuda Law). For purposes hereof, members shall be considered independent as long as they satisfy the audit committee independence requirements of the NASDAQ Global Market (the “NASDAQ”) applicable to the Company and the independence requirements set forth in Rule 10A-3 of the Securities Exchange Act of 1934 (the “Exchange Act”). Independence should be continuously maintained and reviewed at least annually.
- 2.2 At least one member has past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background resulting in financial sophistication, as the company's board interprets such qualification in its business judgment.

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- 2.3 All members of the Audit Committee shall be financially literate in accordance with the rules of the NASDAQ listing standards and at least one member shall be an audit committee financial expert as defined by the SEC. Unless the Board determines otherwise, Audit Committee members shall not simultaneously serve on the audit committees of more than two other companies publicly listed in the United States unless the Board determines that such simultaneous services would not impair the ability of such member to serve effectively on the Audit Committee.
- 2.4 Composition of the Audit Committee shall be reviewed periodically to confirm members have the knowledge and experience needed to be effective.
- 2.5 The members of the Audit Committee shall be appointed by the Board and the Board shall designate one person as the chairperson or delegate the authority to designate a chairperson to the Audit Committee. Audit Committee members may be replaced by the Board.
- 2.6 Notwithstanding the foregoing membership requirements and subject to applicable law, no action of the Audit Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

3 Meetings

- 3.1 A member of the Audit Committee or his or her nominee or the Company Secretary shall act as the secretary of the Audit Committee.
- 3.2 The Audit Committee shall meet as often as it determines, but at least quarterly. The Audit Committee shall meet periodically with management and the independent registered public accountants in separate executive sessions.
- 3.3 The quorum necessary for the transaction of business shall be two members of the Audit Committee. The Audit Committee shall act on the affirmative vote of a majority of the members present at a meeting at which a quorum is present.
- 3.4 Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Audit Committee, any other person required to attend and all other non-executive Directors, no later than 24 hours before the date of the meeting. Supporting papers shall be sent to Audit Committee members and to other attendees as appropriate, at the same time.
- 3.5 The secretary shall minute the proceedings and resolutions of all Audit Committee meetings, including the names of those present and in attendance. Draft minutes of Committee meetings shall be circulated promptly to all members of the Audit Committee. Once approved, minutes should be circulated to all other members of the Board unless in the opinion of the Audit Committee Chairman it would be inappropriate to do so.
- 3.6 In discharging its oversight role, the Audit Committee may request any officer or employee of the Company or outside counsel to attend any Audit Committee meeting in order to provide information or advice in connection with the matters to be addressed at the meeting.
- 3.7 The Audit Committee may meet by telephone or videoconference and may take action by unanimous written consent with respect to matters that may be acted upon without a formal meeting.

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4 Authority and Responsibilities

4.1 General

- 4.1.1 The Audit Committee shall have the responsibilities and powers set forth in this Charter. Management is responsible for the preparation, presentation and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining control over financial reporting.
- 4.1.2 The Company must provide for appropriate funding, as determined by the Audit Committee, for payment of:
- Compensation to any independent auditors for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
 - Compensation to any advisers employed by the Audit Committee; and
 - Ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
- 4.1.3 The Audit Committee may from time to time, as it deems appropriate and to the extent permitted under applicable law, the rules and regulations of the SEC and the NASDAQ, and the Company's Certificate of Incorporation and Bylaws, form and delegate authority to subcommittees and to the officers of the Company.

4.2 Financial Statement and Financial Reporting Process

- 4.2.1 The Audit Committee shall meet to review and discuss the annual audited financial statements, including disclosures made in Management's Discussion and Analysis of Financial Condition and Results of Operations, with management and the independent registered public accountants prior to the filing of the Company's Annual Report on Form 20-F. The Audit Committee shall also discuss the results of the annual audit and any matters required to be communicated to the Audit Committee by the independent registered public accountants under the generally accepted auditing standards.
- 4.2.2 The Audit Committee shall meet to review and discuss the quarterly financial statements with management and the independent registered public accountants prior to the filing of the Company's quarterly earnings releases and quarterly reports on Form 6-K. The Audit Committee shall also discuss the results of the quarterly review, where applicable, and any matters required to be communicated to the Audit Committee by the independent registered public accountants under the generally accepted auditing standards.
- 4.2.3 The Audit Committee's review of the financial statements shall include:
- a. Major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, the Company's internal controls over financial reporting (including any major issues as to the adequacy of such controls) and, if needed, any special steps adopted in light of material control deficiencies;
 - b. Discussions with management and the independent registered public accountants regarding significant financial reporting issues and judgments made in connection with the preparation of the financial statements; and
 - c. Discussions with management and the independent registered public accountants regarding the effect of regulatory and accounting initiatives as well as off-balance sheet structures on

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the Company's financial statements.

- 4.2.4 The Audit Committee shall receive and review a report from the independent registered public accountants prior to the filing of the Company's Annual Report on Form 20-F with respect to the following:
- All critical accounting policies and practices used;
 - All material alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment prepared by the independent registered public accountants;
 - Other material written communications between the independent registered public accountants and management; and
 - Adjustments proposed by the independent registered public accountants that were "passed" as immaterial or otherwise.
- 4.2.5 The Audit Committee shall review and discuss with management the Company's earnings press releases.
- 4.2.6 The Audit Committee shall regularly review and discuss with the independent registered public accountants any audit problems or difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to requested information, any significant disagreements with management and management's response to such matters. The Audit Committee should review any accounting adjustments proposed by the independent registered public accountants that were "passed", and any "management" or "internal control" letters issued or proposed to be issued.
- 4.2.7 The Audit Committee shall discuss with the independent registered public accounting firm the matters required to be discussed by the applicable auditing standards then in effect.
- 4.2.8 The Committee shall review and discuss with management and the independent registered public accountants any major issues as to the adequacy and effectiveness of the Company's financial reporting processes and internal control over financial reporting under Section 404 of the Sarbanes Oxley Act, including:
- any significant deficiencies or material weakness in the design or operation of, and any material changes in, the Company's processes, controls and procedures;
 - any special audit steps adopted in light of material control deficiencies; and
 - any fraud involving management or other employees with a significant role in such processes, controls and procedures.

4.3 Oversight of the Company's Relationship with the Independent Auditor

- 4.3.1 The Audit Committee shall be directly responsible for establishing the appointment, compensation, retention and overseeing the work of the independent registered public accountants (including resolution of disagreements between management and the independent registered public accountants regarding financial reporting) in preparing or issuing an audit report or related work. The independent registered public accountants shall report directly to the Audit Committee.

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4.3.2 The Audit Committee shall pre-approve all auditing services and permitted non-audit services to be performed for the Company by its independent auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Audit Committee prior to the completion of the audit. The Audit Committee may set a de minimus level and delegate the approval of auditing services and permitted non-audit services under the de minimus level to the Chief Accounting Officer. The Audit Committee may delegate pre-approval authority to a member of the Audit Committee. The decisions of any Audit Committee member to whom pre-approval authority is delegated must be presented to the full Audit Committee at its next scheduled meeting.

4.3.3 At least annually, the Audit Committee shall obtain and review a written report from the independent registered public accountants describing:

- a. The independent registered public accountants' internal quality-control procedures;
- b. Any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues; and;
- c. All relationships between the independent registered public accountants and the Company and its management.

After reviewing the foregoing report and the independent registered public accountants work throughout the year, the Audit Committee shall evaluate the qualifications, performance and independence of the independent registered public accountants. Such evaluation should include the review and evaluation of the lead audit partner and take into account the opinions of management. The Audit Committee will actively engage in a dialogue with the auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor. The Audit Committee shall present its conclusions with respect to the independent registered public accountants to the Board.

4.3.4 The Audit Committee shall determine that the independent registered public accounting firm has a process in place to ensure the rotation of the lead audit partner and other audit partners serving the account as required under the SEC independence rules.

4.3.5 The Audit Committee shall discuss with the independent registered public accountants significant technical issues, areas of significant judgement and significant matters of audit quality and consistency.

4.3.6 The Audit Committee shall meet with the responsible management and independent registered public accountants prior to the audit to discuss the planning and staffing of the audit.

4.4 Internal Audit

4.4.1 The Committee shall review and concur with management on the need for an Internal Audit department and on the appointment, replacement, reassignment or dismissal of a Head of Internal Audit or Manager. The Committee shall also review any internal reports to management (or summaries thereof) prepared by an Internal Audit department, as well as management's response.

4.5 Risk management and internal control responsibilities

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- 4.5.1 The Audit Committee shall consider the effectiveness of the company's risk management and internal control systems, including information technology security and control. This will include understanding the scope of internal and external review of internal controls over financial reporting and obtaining reports on significant findings and recommendations.
- 4.5.2 The Board retains ultimate responsibility for the identification and appropriate mitigation of risk, taking into account the nature and extent of the principle risks it is willing to take in achieving its strategic objectives, and maintaining appropriate risk management and internal control systems.

4.6 Compliance Oversight Responsibility

- 4.6.1 The Audit Committee shall inquire of the independent registered public accountants if they have detected or become aware of information regarding the occurrence of an illegal act as defined in Section 10A (b) of the Exchange Act.
- 4.6.2 The Audit Committee shall review reports and disclosures of insider and related party transactions.
- 4.6.3 The Audit Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding potential violations of applicable laws, rules and regulations or of the Company's codes, policies and procedures, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. The Audit Committee's objective is to ensure that arrangements are in place for the proportionate and independent investigation of such matters and for appropriate follow-up action.
- 4.6.4 The Audit Committee shall discuss with management and the independent registered public accountants any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.
- 4.6.5 The Audit Committee shall review with senior management the Company's overall anti-fraud programs and controls.
- 4.6.6 The Audit Committee shall review the Company's compliance and ethics programs including consideration of legal and regulatory requirements and shall review with management its periodic evaluation of the effectiveness of such programs. The Audit Committee shall review the Company's code of conduct and programs that management has established to monitor compliance with such code.

4.7 Other Audit Committee Responsibilities and Limitations

- 4.7.1 The Audit Committee shall receive and review any reports from the Company's attorneys relating to legal matters that may have a material impact on the financial statements or the Company's compliance policies.
- 4.7.2 The Audit Committee shall approve Company's hiring of senior employees (or former senior employees) of the independent registered public accountants who participated in any capacity in the audit of the Company consistent with the independence requirements of the SEC and the NASDAQ.

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- 4.7.3 The Audit Committee shall, based on the review of disclosures made in Management’s Discussion and Analysis of Financial Condition and Results of Operations, review of matters required to be discussed by the applicable auditing standards then in effect and based on the disclosures received from the independent registered public accounting firm regarding its independence, and discussions with representatives of the firm regarding such independence with respect to all relationships between the independent registered public accounting firm and the Company, determine whether to recommend to the Board that the audited financial statements be included in the Company’s Annual Report on Form 20-F for the fiscal year subject to the audit.
- 4.7.4 The Company’s management has the primary responsibility for the financial statements and the reporting process, including the Company’s system of internal controls and disclosure controls and procedures. The independent registered public accountants (i) audit the Company’s financial statements, (ii) express an opinion on the financial statements based on the audit and (iii) attest to any report of the Company’s management on the Company’s internal controls for financial reporting required by the rules of the SEC. The Audit Committee oversees (i) the accounting and financial reporting processes of the Company and (ii) the audits or reviews of the financial statements of the Company on behalf of the Board.
- 4.7.5 The Company’s management has the primary responsibility for the financial statements and the reporting process, including the Company’s system of internal controls and disclosure controls and procedures. The independent registered public accountants (i) audit the Company’s financial statements, (ii) express an opinion on the financial statements based on the audit and (iii) attest to any report of the Company’s management on the Company’s internal controls for financial reporting required by the rules of the SEC. The Audit Committee oversees (i) the accounting and financial reporting processes of the Company and (ii) the audits or reviews of the financial statements of the Company on behalf of the Board.
- 4.7.6 The Audit Committee will review and reassess the adequacy of this Audit Committee charter on an annual basis.

5 External advisors

- 5.1 The Audit Committee has authority to engage outside advisors and counsel, as it determines necessary to carry out its duties.