

Policy for Whistleblowing Procedures

Pursuant to Section 301(m) (4) of the Sarbanes-Oxley Act of 2002 (“SOX”), the Audit Committee of Bristow Group Inc, has adopted a Policy for Whistleblower Procedures.

This policy established procedures for

- (i) the receipt, retention and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters; and
- (ii) the confidential, anonymous submission by employees of the issuer of concerns regarding questionable accounting or auditing matters.

Concerns about these accounting related issues may be reported through the NETWORK Helpline. The Director, Internal Audit will record and categorize all calls to ensure appropriate retention according to the Company’s Records Retention Policy and the provisions of Section 301(m)(4) of SOX.

BRISTOW GROUP INC.

Policy for Whistleblowing Procedures

1. Statement of Purpose.

Pursuant to Section 301(m) (4) of the Sarbanes-Oxley Act of 2002 ("SOX"), audit committees are required to establish procedures for:

- the receipt, retention and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters"); and
- the confidential, anonymous submission by employees of the issuer of concerns regarding questionable accounting or auditing matters.

2. Scope of Matters Covered by These Procedures.

These Procedures relate to complaints relating to any questionable Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Bristow Group, Inc. (the "Company");
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or compliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

3. Reporting Procedures.

In order to facilitate the reporting of questionable Accounting Matters, the Audit Committee of the Company has established the following reporting processes and procedures:

- a.) Persons with concerns regarding Accounting Matters may forward their complaints on a confidential or anonymous basis to The NETWORK, an independent company at 1-888-840-4147 or outside North America at 770-582-5277 or alternatively via the internet at <http://www.tninc.com/webreport>.
- b.) The NETWORK will assign a report number to each complaint and supply this to the caller for identification in subsequent callbacks.

- c.) Complaints received by the Company through its NETWORK Helpline from employees, vendors, contractors or other third parties regarding Accounting Matters shall be reported in accordance with these procedures to the Company's Audit Committee.
- d.) The Director, Internal Audit shall be responsible for the handling of such complaints and shall report to the Audit Committee the actions taken or to be taken.
- e.) All reported cases shall be categorized according to content and logged to ensure appropriate retention in accordance with the Company's Records Retention Policy and the provisions of Section 301(m)(4) of SOX.
- f.) The Director, Internal Audit, shall promptly report to the Chair of the Company's Audit Committee, any and all complaints or concerns with respect to Accounting Matters involving the President and Chief Executive Officer, the Chief Financial Officer, the Controller, and the Company's Independent Auditor.
- g.) The Director, Internal Audit shall periodically, but no less than quarterly, meet with the Audit Committee to review all complaints or concerns with respect to Accounting Matters which do not directly involve the individuals identified in paragraph f.