



# ANNUAL REPORT 2021

### **5 NON-FINANCIAL INFORMATION**

### **5.4 GRI CONTENT INDEX**

Disclosures and information linked to our Material Topics from version 2016 of the GRI standards.

This report has been prepared in accordance with the Global Reporting Initiative standards: Core option. General

1. Organizational profile    102-1  Name of the organization  SBM Offshore N.V    102-2  Activities, brands, products, and services  1.2    102-3  Location of operations  4.2    102-4  Location of operations  1.2    102-5  Ownership and legal form  3.2    102-6  Markets served  1.2    102-7  Scale of the organization  1.2, 2.1.4, 2.1.5    102-8  Information on employees and other workers  2.1.5, 4.3.6, 5.2.4, 5.3.3    102-9  Supply chain  2.1.4    102-10  Significant changes to the organization and its supply chain  No significant changes    102-11  Precautionary Principle or approach  Sutainability Policy and Policy on HSSE, Human Rights and Process Satesy    102-12  External initiatives  2.2    102-13  Memberships of associations  2.1.1, 2.1.3    2. Strategy	Standard	Disclosure	Reference /direct answer
102-2    Activities, brands, products, and services    1.2      102-3    Location of the organization's headquarters    6.2      102-4    Location of operations    1.2      102-5    Ownership and legal form    3.2      102-6    Markets served    1.2      102-6    Markets served    1.2      102-7    Scale of the organization and its supply chain    1.2, 2.1.4, 2.1.5      102-8    Information on employees and other workers    2.1.5, 4.3.6, 5.2.4, 5.3.3      102-9    Supply chain    2.1.4      102-10    Significant changes to the organization and its supply chain    No significant changes      102-11    Precautionary Principle or approach    Sustainability Policy and Policy on HSSE, Human Rights and Process Safety      102-12    External initiatives    2.2      102-13    Memberships of associations    2.1.1, 2.1.3      2. Strategy    102-14    Statement from senior decision-maker    1.1.1      3. Ethics and integrity    102-14    Values, principles, standards, and norms of behavior    1.3.1, 2.1.1, 3.6.2      4. Governance    102-16    Values, principles, standards, an	1. Organizational pro	ofile	
102-3  Location of the organization's headquarters  6.2    102-4  Location of operations  1.2    102-5  Ownership and legal form  3.2    102-6  Markets served  1.2    102-7  Scale of the organization  1.2, 2.1.4, 2.1.5    102-8  Information on employees and other workers  2.1.5, 4.3.6, 5.2.4, 5.3.3    102-9  Supply chain  2.1.4    102-10  Significant changes to the organization and its supply chain  No significant changes    102-11  Precautionary Principle or approach  Sustainability Policy and Policy on HISSE Human Rights and Process Safety    102-12  External initiatives  2.2  102.13    102-14  Statement from senior decision-maker  1.1.1    3.Ethics and integrity  Total Scale of the organization and its supply chain  1.3.1, 2.1.1, 3.6.2    4.Governance  102-14  Statement from senior decision-maker  1.1.1    3.Ethics and integrity  Total Scale of the organization set statement  1.2.1.1, 3.6.2    4.Governance  1.2  1.2  1.2    102-16  Values, principles, standards, and norms of behavior  1.3.1, 2.1.1, 3.6.2    5.s	102-1	Name of the organization	SBM Offshore N.V
102-4Location of operations1.2102-5Ownership and legal form3.2102-6Markets served1.2102-7Scale of the organization1.2, 2.1.4, 2.1.5102-8Information on employees and other workers2.1.5, 4.3.6, 5.2.4, 5.3.3102-9Supply chain2.1.4102-10Significant changes to the organization and its supply chainNo significant changes102-11Precautionary Principle or approachSustainability Policy and Policy and HOIcy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32. Strategy	102-2	Activities, brands, products, and services	1.2
102-5  Ownership and legal form  3.2    102-6  Markets served  1.2    102-7  Scale of the organization  1.2, 2.1.4, 2.1.5    102-8  Information on employees and other workers  2.1.5, 4.3.6, 5.2.4, 5.3.3    102-9  Supply chain  2.1.4    102-10  Significant changes to the organization and its supply chain  No significant changes    102-11  Precautionary Principle or approach  Sustainability Policy and Policy on HSSE, Human Rights and Process Safety    102-12  External initiatives  2.2    102-13  Memberships of associations  2.1.1, 2.1.3    2. Strategy  102-14  Statement from senior decision-maker  1.1.1    3. Ethics and integrity  102-16  Values, principles, standards, and norms of behavior  1.3.1, 2.1.1, 3.6.2    4. Governance  102-18  Governance structure 6  3.2    102-14  Values, principles, standards, and norms of behavior  1.3.1, 2.1.1, 3.6.2    4. Governance  1.2  1.2  1.2    102-18  Governance structure 6  3.2  5.5    102-40  List of stakeholder groups  1.2  1.2    10	102-3	Location of the organization's headquarters	6.2
102-6Markets served1.2102-7Scale of the organization1.2, 2.1.4, 2.1.5102-8Information on employees and other workers2.1.5, 4.3.6, 52.4, 5.3.3102-9Supply chain2.1.4102-10Significant changes to the organization and its supply chainNo significant changes102-11Precautionary Principle or approachSustimability Policy and Policy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32.Strategy102-14Statement from senior decision-maker1.1.13.Ethics and integrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-16Values, principles, standards, and norms of behavior1.2, 5.1.2102-17Collective bargaining agreements5.2.4, 5.3.3102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2.1.2102-44Key topics and concerns raised1.2, 5.1102-45Entrites included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a10	102-4	Location of operations	1.2
102-7Scale of the organization1.2, 2.1.4, 2.1.5102-8Information on employees and other workers2.1.5, 4.3.6, 5.2.4, 5.3.3102-9Supply chain2.1.4102-10Significant changes to the organization and its supply chainNo significant changes102-11Precautionary Principle or approachSustainability Policy and Policy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32. Strategy102-14Statement from senior decision-maker1.1.13. Ethics and integrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement1.21.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2, 5.1102-49Changes in reporting5.2102-40List of material topics1.2, 5.1102-43Reporting report content and topic Boundaries5.2102-44Key topics and concerns raised1.2, 5.1102-45Entities included in the consolidated financial statements4.3.29102-47List of material topics5.2	102-5	Ownership and legal form	3.2
102-8  Information on employees and other workers  2.1.5, 4.3.6, 5.2.4, 5.3.3    102-9  Supply chain  2.1.4    102-10  Significant changes to the organization and its supply chain  No significant changes    102-11  Precautionary Principle or approach  Sustainability Policy and Policy on HSSE, Human Rights and Process Safety    102-12  External initiatives  2.2    102-13  Memberships of associations  2.1.1, 2.1.3    2.Strategy  102-14  Statement from senior decision-maker  1.1.1    3.Ethics and integrity  102-16  Values, principles, standards, and norms of behavior  1.3.1, 2.1.1, 3.6.2    4.Governance  102-18  Governance structure 6  3.2    5.Stakeholder Engagement  1.2  102-41    102-41  Collective bargaining agreements  5.2.4, 5.3.3    102-42  Identifying and selecting stakeholders  1.2, 5.1.2    102-43  Approach to stakeholder engagement  1.2, 2.2.1    102-44  Key topics and concerns raised  1.2.2, 2.1.6    6.Reporting practise  1.2, 5.1  102-42    102-44  Defining report content and topic Boundaries  5.2    102	102-6	Markets served	1.2
102-9Supply chain2.1.4102-10Significant changes to the organization and its supply chainNo significant changes102-11Precautionary Principle or approachSustainability Policy and Policy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32.Strategy102-14Statement from senior decision-maker1.1.13.Ethics and integrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-14Statement from senior decision-maker1.2.1102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement1.21.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise5.2102-44Defining report content and topic Boundaries5.2102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics5.2102-48Restatements of informationn/a102-49Changes in reporting<	102-7	Scale of the organization	1.2, 2.1.4, 2.1.5
102-10Significant changes to the organization and its supply chainNo significant changes102-11Precautionary Principle or approachSustainability Policy and Policy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32. StrategyIntegrityIntegrity102-14Statement from senior decision-maker1.1.13. Ethics and integrityIntegrityIntegrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. GovernanceIntegrityIntegrity102-18Governance structure 63.25. Stakeholder EngagementIntegrity102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practiseIntegrity102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics5.2102-48Restatements of informationn/a102-49Changes in reporting5.2102-40Reporting preiodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycle <td< td=""><td>102-8</td><td>Information on employees and other workers</td><td>2.1.5, 4.3.6, 5.2.4, 5.3.3</td></td<>	102-8	Information on employees and other workers	2.1.5, 4.3.6, 5.2.4, 5.3.3
102-11Precautionary Principle or approachSustainability Policy and Policy on HSSE, Human Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32. Strategy102-14Statement from senior decision-maker1.1.13. Ethics and integrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement1.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2, 5.1102-45Entities included in the consolidated financial statements4.3.29102-48Restatements of informationn/a102-49Changes in reporting5.2102-49Changes in reporting5.2102-50Reporting previdcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-9	Supply chain	2.1.4
How an Rights and Process Safety102-12External initiatives2.2102-13Memberships of associations2.1.1, 2.1.32. Strategy	102-10	Significant changes to the organization and its supply chain	No significant changes
102-13Memberships of associations2.1.1, 2.1.32. Strategy	102-11	Precautionary Principle or approach	HSSE, Human Rights and Process
2. Strategy102-14Statement from senior decision-maker1.1.13. Ethics and integrity1.2.1.1, 3.6.2102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement102-40List of stakeholder groups1.2102-40List of stakeholder groups1.2102-41102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2.2, 2.1102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-12	External initiatives	2.2
102-14Statement from senior decision-maker1.1.13. Ethics and integrity1.3.1, 2.1.1, 3.6.2102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement102-40List of stakeholder groups1.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2.41.2.5.2102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-13	Memberships of associations	2.1.1, 2.1.3
3. Ethics and integrity102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement1.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements102-48Restatements of informationn/a102-49Changes in reporting5.2102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	2. Strategy		
102-16Values, principles, standards, and norms of behavior1.3.1, 2.1.1, 3.6.24. Governance102-18Governance structure 63.25. Stakeholder Engagement102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements5.2102-47102-48Restatements of informationn/a102-49102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-14	Statement from senior decision-maker	1.1.1
4. Governance102-18Governance structure 63.25. Stakeholder Engagement102-40102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements5.2102-47102-45Entities included in the consolidated financial statements5.2102-47102-46Defining report content and topic Boundaries5.2102-47102-47List of material topics1.2, 5.1102-48102-49Changes in reporting5.2102-50102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	3. Ethics and integrit	ty	
102-18Governance structure 63.25. Stakeholder Engagement102-40List of stakeholder groups1.2102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements5.2102-47102-48Restatements of informationn/a102-49102-50Reporting periodcalendar year 2021102-51102-52Reporting periodcalendar year 2021102-52102-53Contact point for questions regarding the report6.2102-54102-55GRI content index5.4102-54	102-16	Values, principles, standards, and norms of behavior	1.3.1, 2.1.1, 3.6.2
5. Stakeholder Engagement102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements5.2102-47102-45Entities included in the consolidated financial statements5.2102-47102-47List of material topics1.2, 5.1102-48102-49Changes in reporting5.2102-49102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	4. Governance		
102-40List of stakeholder groups1.2102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements5.2102-47102-48Restatements of informationn/a102-49102-49Changes in reporting5.2102-50102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-18	Governance structure 6	3.2
102-41Collective bargaining agreements5.2.4, 5.3.3102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2.2, 2.1102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	5. Stakeholder Enga	gement	
102-42Identifying and selecting stakeholders1.2, 5.1.2102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-40	List of stakeholder groups	1.2
102-43Approach to stakeholder engagement1.2, 5.2102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-45Defining report content and topic Boundaries5.2102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-41	Collective bargaining agreements	5.2.4, 5.3.3
102-44Key topics and concerns raised1.2.2, 2.16. Reporting practise1.2.2, 2.1102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-42	Identifying and selecting stakeholders	1.2, 5.1.2
6. Reporting practise102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-43	Approach to stakeholder engagement	1.2, 5.2
102-45Entities included in the consolidated financial statements4.3.29102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-55GRI content index5.4	102-44	Key topics and concerns raised	1.2.2, 2.1
102-46Defining report content and topic Boundaries5.2102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	6. Reporting practise	9	
102-47List of material topics1.2, 5.1102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-45	Entities included in the consolidated financial statements	4.3.29
102-48Restatements of informationn/a102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-46	Defining report content and topic Boundaries	5.2
102-49Changes in reporting5.2102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-47	List of material topics	1.2, 5.1
102-50Reporting periodcalendar year 2021102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-48	Restatements of information	n/a
102-51Date of most recent reportFebruary 11, 2021102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-49	Changes in reporting	5.2
102-52Reporting cycleannual102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-50	Reporting period	calendar year 2021
102-53Contact point for questions regarding the report6.2102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-51	Date of most recent report	February 11, 2021
102-54Claims of reporting in accordance with the GRI Standards2.2, 5.1.1102-55GRI content index5.4	102-52	Reporting cycle	annual
102-55GRI content index5.4	102-53	Contact point for questions regarding the report	6.2
	102-54	Claims of reporting in accordance with the GRI Standards	2.2, 5.1.1
102-56External assurance5.6	102-55	GRI content index	5.4
	102-56	External assurance	5.6

#### **MATERIAL TOPICS**

Reporting standard	Disclosure	Reference/omission
1. Material topic: <i>Energy Transition</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.10, 5.1.4, 5.1.5
GRI 103: Management approach	103-2 The management approach and its components	2.1.10, 5.1.4, 5.1.5
	103-3 Evaluation of the management approach	2.1.10, 5.1.4
Own Indicator/EU Taxonomy OPEX KPI	% of R&D investments in non-carbon technologies	2.1.10, 5.1.5
2. Material topic: <i>Ethics &amp; Compliance</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.1, 3.6.2
GRI 103: Management approach	103-2 The management approach and its components	2.1.1, 3.6.2
	103-3 Evaluation of the management approach	2.1.1, 3.6.2
Own Indicator	Training on corruption policies and procedures	2.1.1
GRI 205-3: Anti- corruption	Confirmed incidents of corruption and actions taken	2.1.1
GRI 419-1: Socioeconomic Compliance	Non-compliance with laws and regulations in the social and economic area	1.1.3, 2.1.1, 2.1.4, 4.3.25, 5.2.5
3. Material topic: Employee Health, Safe	<i>ty</i> and <i>Security</i> (incl. content re. Human Rights)	
	103-1 Explanation of the material topic and its Boundary	2.1.2, 5.2.1
GRI 103: Management approach	103-2 The management approach and its components	2.1.2, 5.2.1
	103-3 Evaluation of the management approach	2.1.2
RI 403-2: Hazard identification, risk Risk identification and incident management ssessment, and incident investigation		2.1.1, 2.1.2, 2.1.4.1, 3.8, 5.2.1, 5.2.3
GRI 403-9: Occupational Health and Safety	Work-related Injuries	2.1.2, 5.2.1
Own Indicator	Number of process safety events by business activity	2.1.2
4. Material topic: <i>Human Rights</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.3
GRI 103: Management approach	103-2 The management approach and its components	2.1.3
	103-3 Evaluation of the management approach	2.1.3
GRI 412-3: Human Rights Assessment	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	2.1.3
5. Material topic: <i>Economic Performance</i>	2	
	103-1 Explanation of the material topic and its Boundary	2.1.6
GRI 103: Management approach	103-2 The management approach and its components	2.1.6
	103-3 Evaluation of the management approach	2.1.6
GRI 201-1: Economic Performance	Direct economic value generated or distributed (Cash Flow/EBITDA %)	2.1.6 2.2, 4.3.5, 4.3.6, 4.3.10, 4.3.17, 4.3.24
6. Operational Excellence & Quality		
	103-1 Explanation of the material topic and its Boundary	2.1.4
GRI 103: Management approach	103-2 The management approach and its components	2.1.4
	103-3 Evaluation of the management approach	2.1.4
Own Indicator	Certification and classification performance on; ISO 9001, ISO 14001, OHSAS 18001 & ISM	2.1.4, 5.5

## **5 NON-FINANCIAL INFORMATION**

Reporting standard	Disclosure	Reference/omission
7. Material topic: <i>Market Positionir</i>	ng (incl. content re partnerships & retaining/developing employe	ees)
	103-1 Explanation of the material topic and its Boundary	2.1.11
GRI 103: Management approach	103-2 The management approach and its components	2.1.11
	103-3 Evaluation of the management approach	2.1.11
Own Indicator	Sustainability Benchmarking	2.1.11
Own Indicator	# of Projects Under Development (construction)	2.1.11
3. Material topic: <i>Emissions</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.7, 5.2.2
GRI 103: Management approach	103-2 The management approach and its components	2.1.7
	103-3 Evaluation of the management approach	2.1.7
GRI 305-1: Emissions	Direct greenhouse gas (GHG) emissions (Scope 1)	2.1.7, 5.2.2
GRI 305-2: Emissions	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	2.1.7, 5.2.2
GRI 305-3: Emissions	Other indirect GHG emissions (Scope 3)	5.2.2, 5.3.2
GRI 305-7: Emissions	and other significant air emissions	2.1.7, 5.2.2, 5.3.2, Omission a. iii, v, vi, vii (Scope 3 information not available)
Own Indicator	Volume of flared and vented hydrocarbon	2.1.7, 5.2.2, 5.3.2
9. Material topics: <i>Innovation</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.9
GRI 103: Management approach	103-2 The management approach and its components	2.1.9
	103-3 Evaluation of the management approach	2.1.9
Own Indicator	TRL Progress (Market Readiness – TRL 4)	2.1.9
10. Material topics: <i>Digitalization</i>		
	103-1 Explanation of the material topic and its Boundary	2.1.8
GRI 103: Management approach	103-2 The management approach and its components	2.1.8
	103-3 Evaluation of the management approach	2.1.8
Own Indicator	# of signals captured & percentage increase y-o-y	2.1.8
11. Material topics: <i>Retaining &amp; De</i>	eveloping Employees	
	103-1 Explanation of the material topic and its Boundary	2.1.5
GRI 103: Management approach	103-2 The management approach and its components	2.1.5
- • •	103-3 Evaluation of the management approach	2.1.5
GRI 404-3: Training and Education		2.1.5, 5.3.3
GRI 401-1	Employee Turnover rate	5.3.3, 5.3.4
GRI 405-1	Gender Pay Gap	2.1.5, 3.1, 3.2.9, 5.3.3

# **5.5 CERTIFICATION AND CLASSIFICATION TABLES**

Complementing sections 2.1.4 and 3.8, the below tables map the compliance and certification of SBM Offshore entities and (onshore and offshore) sites with the following international certification standards and codes:

ISO 9001: Quality Management System

- ISO 14001: Environmental Management System
- OHSAS 18001: Occupational Health & Safety Management System
- Class: Vessel Classification
- ISM: International Safety Management
- ISPS: International Ship & Port Facility Security Code
- GEMS: SBM Offshore's Group Enterprise Management System

OFFICES & WORKSITES	ISO 9001	ISO 14001	OHSAS 18001/ISO 45001	ISM
Corporate Offices				
Amsterdam (Netherlands)	Certified			
Monaco	Certified			
Offices				
Rio de Janeiro (Brazil)	Certified			
Monaco	Certified			
Schiedam (Netherlands)	Certified			
Kuala Lumpur (Malaysia)	Certified			
Shanghai (China)	Certified			
Imodco				
Monaco	Certified			
SBM Nauvata Joint Venture				
Bengaluru (India)	Certified			
Construction Sites				
PAENAL (Angola)	Certified		Certified	
Operations Offices				
Monaco (Management Office)	Certified	Compliant	Compliant	Certified
Angola		Compliant	Compliant	Certified
Brazil		Compliant	Compliant	Certified
Equatorial Guinea		Compliant	Compliant	Certified
Guyana		Ongoing	Ongoing	Certified
Malaysia		Certified	Compliant	Certified

Certified: Compliant: Classed: certified by accredited 3<sup>rd</sup> Party verified as compliant by independent, qualified 3<sup>rd</sup> Party certified by classification society