SBM OFFSHORE

ENERGY. COMMITTED.

ANNUAL REPORT 2021

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: certified by accredited 3rd Party
Compliant: verified as compliant by independent, qualified 3rd Party
Classed: certified by classification society

5 NON-FINANCIAL INFORMATION

OFFSHORE PRODUCTION FLEET	ISO 14001	OHSAS 18001/ISO 45001	CLASS	ISM	ISPS
Angola					
FPSO Mondo	Compliant	Compliant	Classed	Certified	Certified
FPSO Saxi Batuque	Compliant	Compliant	Classed	Certified	Certified
N'Goma FPSO	Compliant	Compliant	Classed	Certified	Certified
Brazil					
FPSO Capixaba	Compliant	Compliant	Classed	Certified	Certified
FPSO Espirito Santo	Compliant	Compliant	Classed	Certified	Certified
FPSO Cidade de Anchieta	Compliant	Compliant	Classed	Certified	Certified
FPSO Cidade de Paraty	Compliant	Compliant	Classed	Certified	Certified
FPSO Cidade de Ilhabela	Compliant	Compliant	Classed	Certified	Certified
FPSO Cidade de Maricá	Compliant	Compliant	Classed	Certified	Certified
FPSO Cidade de Saquarema	Compliant	Compliant	Classed	Certified	Certified
FPSO Sepetiba	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
FPSO Almirante Tamandaré	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
FPSO Alexandre de Gusmão	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Equatorial Guinea					
FPSO Aseng	Compliant	Compliant	Classed	Certified	Certified
FPSO Serpentina	Compliant	Compliant	Classed	Certified	Certified
Guyana					
Liza Destiny (FPSO)	Ongoing	Ongoing	Classed	Certified	Certified
Liza Unity (FPSO)	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Prosperity (FPSO)	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Malaysia					
FPSO Kikeh	Certified	Compliant	Classed	Certified	Certified

OFFSHORE INSTALLATION FLEET	ISO 9001	ISO 14001	OHSAS 18001	CLASS	ISM	ISPS
SBM Installer	Certified	Certified	Certified	Classed	Certified	Certified
Normand Installer	Certified	Certified	Certified	Classed	Certified	Certified

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

5.6 ASSURANCE REPORT OF THE INDEPENDENT AUDITOR

To: the Management Board and Supervisory Board of SBM Offshore N.V.

Assurance report on the sustainability information 2021

Our conclusion

Based on our review nothing has come to our attention that causes us to believe that the sustainability information included in the annual report 2021 of SBM Offshore N.V. does not present, in all material respects, a reliable and adequate view of:

- the policy and business operations with regard to corporate social responsibility; and
- the thereto related events and achievements for the year ended 31 December 2021, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and the applied supplemental reporting criteria as included in the section 'reporting criteria'.

What we have reviewed

We have reviewed the sustainability information included in the following sections of the annual report for the year ended 31 December 2021 (hereafter: "the sustainability information"):

- Chapter 1: Business Environment;
- Chapter 2: Performance Review & Impact;
- Chapter 5: Non-Financial Information.

This review is aimed at obtaining a limited level of assurance.

The basis for our conclusion

We conducted our review in accordance with Dutch law, including Dutch Standard 3810N 'Assuranceopdrachten inzake maatschappelijke verslagen' ('Assurance engagements on corporate social responsibility reports'), which is a specific Dutch Standard that is based on the International Standard on Assurance Engagements (ISAE) 3000 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'. Our responsibilities under this standard are further described in the section 'Our responsibilities for the review of the sustainability information' of our report.

We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Independence and quality control

We are independent of SBM Offshore N.V. in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assuranceopdrachten' (ViO – Code of Ethics for Professional Accountants, a regulation with respect to independence) and other for the engagement relevant independence requirements in the Netherlands. Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA – Dutch Code of Ethics).

We apply the 'Nadere voorschriften kwaliteitssystemen' (NVKS – Regulations for quality systems) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and other relevant legal and regulatory requirements.

Reporting criteria

The sustainability information needs to be read and understood together with the reporting criteria. The reporting criteria used for the preparation of the sustainability information are the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and the applied supplemental reporting criteria, as disclosed in chapter 5.1 Scope of Non-Financial Information and 5.2 Reporting Boundaries of the annual report.

The absence of an established practice on which to draw, to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities, and over time.

Limitations to the scope of our review

The sustainability information includes prospective information such as expectations on ambitions, strategy, plans and estimates and risk assessments. Inherent to prospective information, the actual future results are uncertain, and are likely to differ from these expectations. These differences may be material. We do not provide any assurance on the assumptions and achievability of prospective information.

In the sustainability information references are made to external sources or websites. The information on these external sources or websites is not part of the sustainability information reviewed by us. We therefore do not provide assurance on this information.

Our conclusion is not modified in respect to these matters.