



2023 ANNUAL REPORT



5 ESG INFORMATION

5.5 CERTIFICATION AND CLASSIFICATION TABLES

Complementing sections 2.1.4 and 3.7, 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
- ISO 45001: Occupational Health and Safety Management System
- Class: Vessel Classification
- ISM: International Safety Management
- ISPS: International Ship and Port Facility Security Code
- GEMS: SBM Offshore's Global Enterprise Management System

| OFFICES & WORKSITES | ISO 9001 | ISO 14001 | ISO 45001 | ISM |
|-----------------------------|-----------|-----------|-----------|-----------|
| Corporate Offices | | | | |
| Amsterdam (the Netherlands) | Certified | | | |
| Monaco | Certified | | | |
| Offices | | | | |
| Rio de Janeiro (Brazil) | Certified | | | |
| Monaco | Certified | | | |
| Schiedam (the Netherlands) | Certified | | | |
| Kuala Lumpur (Malaysia) | Certified | | | |
| Shanghai (China) | Certified | | | |
| Bengaluru (India) | Certified | | | |
| Construction Sites | | | | |
| PAENAL (Angola) | Certified | | | |
| Operations Offices | | | | |
| Monaco (Management Office) | Certified | | | |
| Angola | | Compliant | Compliant | Certified |
| Brazil | Certified | Compliant | Compliant | Certified |
| Equatorial Guinea | | Compliant | Compliant | Certified |
| Guyana | | Compliant | Compliant | Certified |
| Malaysia | | Compliant | Compliant | Certified |

Certified:

certified by accredited third party

Compliant:

verified as compliant by independent, qualified third party

| OFFSHORE PRODUCTION FLEET | ISO 9001 | ISO 14001 | ISO 45001 | CLASS | ISM | ISPS |
|---------------------------------|----------|-----------|-----------|---------|-----------|-----------|
| Angola | | | | | | |
| <i>FPSO Mondo</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Saxi Batuque</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>N'Goma FPSO</i> | | Compliant | Compliant | Classed | Certified | Certified |
| Brazil | | | | | | |
| <i>FPSO Capixaba</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Espirito Santo</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Cidade de Anchieta</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Cidade de Paraty</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Cidade de Ilhabela</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Cidade de Maricá</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Cidade de Saquarema</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Sepetiba</i> | | Ongoing | Ongoing | Classed | Certified | Certified |
| <i>FPSO Almirante Tamandaré</i> | | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing |
| <i>FPSO Alexandre de Gusmão</i> | | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing |
| Equatorial Guinea | | | | | | |
| <i>FPSO Aseng</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>FPSO Serpentina</i> | | Compliant | Compliant | Classed | Certified | Certified |
| Guyana | | | | | | |
| <i>Liza Destiny</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>Liza Unity</i> | | Compliant | Compliant | Classed | Certified | Certified |
| <i>Prosperity</i> | | Ongoing | Ongoing | Classed | Certified | Certified |
| <i>ONE GUYANA</i> | | Ongoing | Ongoing | Ongoing | Ongoing | Ongoing |
| Malaysia | | | | | | |
| <i>FPSO Kikeh</i> | | Compliant | Compliant | Classed | Certified | Certified |

| OFFSHORE INSTALLATION FLEET | ISO 9001 | ISO 14001 | ISO 45001 | CLASS | ISM | ISPS |
|-----------------------------|-----------|-----------|-----------|---------|-----------|-----------|
| Normand Installer | Certified | Certified | Certified | Classed | Certified | Certified |

Certified: certified by accredited third party
 Compliant: verified as compliant by independent, qualified third party
 Classed: certified by classification society

5 ESG INFORMATION

5.6 LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR

To: the management board and the supervisory board of SBM Offshore N.V.

Assurance report with limited assurance on the sustainability information 2023

Our conclusion

Based on our procedures performed and the assurance information obtained, nothing has come to our attention that causes us to believe that the sustainability information included in the annual report 2023 of SBM Offshore N.V. does not present fairly, in all material respects:

- the policy with regard to sustainability; and
- the business operations, events and achievements in that area for the year ended 31 December 2023, 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' of our report.

What we have reviewed

We have reviewed the sustainability information included in the following sections of the annual report for 2023 (hereafter: the sustainability information):

- Chapter 1: Business Environment;
- Chapter 2: Performance Review and Impact;
- Chapter 5: ESG Information, except for chapter 5.1.5 EU Taxonomy Disclosure.

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 duurzaamheidsverslaggeving' (assurance engagements relating to sustainability reporting), 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). Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA - Dutch Code of ethics for professional accountants, a regulation with respect to rules of professional conduct).

PwC applies the 'Nadere voorschriften kwaliteitssystemen' (NVKS – Regulations for quality systems) and accordingly maintains 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 reporting criteria applied 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 chapters '5.1.1 Reporting about ESG Information', '5.1.2 Materiality Methodology' and '5.2 Reporting Boundaries' of the annual report.

The sustainability information is prepared in accordance with the GRI Standards. The GRI Standards applied are listed in the GRI Content Index as disclosed in chapter '5.4 GRI Content Index' of the annual report.

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

Consequently, the sustainability information needs to be read and understood together with the reporting criteria applied.

Limitations to the scope of our review

The sustainability information includes prospective information such as expectations on ambitions, strategy, plans, expectations, and estimates. Inherent to this 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.