



OFFSHORE

ENERGY. COMMITTED.



ANNUAL REPORT 2019

5.5 CERTIFICATION AND CLASSIFICATION TABLES

Complementing sections 2.7.2 Quality and Regulatory Management and 3.10 Operational Governance, 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 – International Standard related to Quality Management Systems

- ISO 14001 – International Standard related to Environmental Management Systems
- OHSAS 18001 – International Standard related to Occupational Health & Safety Management Systems (transitioning to ISO 45001)
- 'Class' – Marine Certification by Classification Societies (e.g. ABS – American Bureau of Shipping)
- ISM – International Safety Management Code (from IMO – International Maritime Organization)
- ISPS – International Ship & Port Facility Security Code (from IMO)

OFFICES & WORKSITES	ISO 9001	ISO 14001	OHSAS 18001	ISM
Corporate Offices				
Amsterdam (Netherlands)	Certified			
Monaco	Certified			
Locations				
Houston (United States)	Certified			
Rio de Janeiro (Brazil)	Certified			
Monaco	Certified			
Schiedam (Netherlands)	Certified			
Kuala Lumpur (Malaysia)	Certified			
Imodco				
Monaco	Certified			
Construction Sites				
PAENAL (Angola)	Certified		Certified	
Operations Offices				
Monaco (Management Office)	Certified	Compliant	Compliant	Certified
Angola		Compliant	Compliant	Certified
Brazil		Compliant	Compliant	Certified
Canada		Compliant	Compliant	N/A
Equatorial Guinea		Compliant	Compliant	Certified
Guyana		(ongoing)	(ongoing)	Certified
Malaysia		Compliant	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 DATA

OFFSHORE PRODUCTION FLEET	ISO 14001	OHSAS 18001	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	
Canada						
Deep Panuke (MOPU)	Certified	Certified	N/A	N/A	N/A	
Equatorial Guinea						
FPSO Aseng	Compliant	Compliant	Classed	Certified	Certified	
FPSO Serpentina	Compliant	Compliant	Classed	Certified	Certified	
Guyana						
Liza Destiny	(ongoing)	(ongoing)	Classed	Certified	Certified	
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 2019

Our conclusion

Based on our procedures performed, nothing has come to our attention that causes us to believe that the sustainability information included in the annual report 2019 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 sustainability; and
- the thereto related events and achievements for the year ended 31 December 2019

in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and the internally applied reporting criteria as included in the section 'reporting criteria' below.

What we have reviewed

We have reviewed the sustainability information included in the annual report for the year ended 31 December 2019, as included in the following sections in the annual report (hereafter 'the sustainability information'):

- Chapter 1 : At a glance;
- Chapter 2 : Strategy and performance;
- Chapter 3.8 : section 'Compliance'; and
- Chapter 5 : Non-financial data.

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

The sustainability information comprises a representation of the policy and business operations of SBM Offshore N.V., Amsterdam with regard to sustainability and the thereto related business operations, events and achievements for the year ended 31 December 2019.

The basis for our conclusion

We have performed our review in accordance with Dutch law, which includes the Dutch Standard 3810N 'Assuranceopdrachten inzake maatschappelijke verslagen' ('*Assurance engagements on corporate social responsibility reports*'), which is a specified 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 this assurance report.

We believe that the assurance information 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 applicable legal and regulatory requirements.

Reporting criteria

The sustainability information needs to be read and understood in conjunction with the reporting criteria. The Management Board of SBM Offshore N.V. is solely responsible for selecting and applying these reporting criteria, taking into account applicable law and regulations related to reporting.

The reporting criteria used for preparation of the sustainability information are the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and the internally applied reporting criteria, as disclosed in section 5.1 'Scope on non-financial information' 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.

We have reviewed the sustainability information taking into account the reporting boundaries set by SBM Offshore N.V., as disclosed in section 5.2 'Reporting boundaries'.