2025 ANNUAL REPORT

SBM OFFSHORE

TRUE.
BLUE.
TRANSITION.

3.7.2 ENVIRONMENTAL REPORTING BOUNDARIES

SBM Offshore reports environmental information using the same organizational boundaries as those in its financial statements. It includes all fully consolidated entities while excluding unconsolidated joint ventures.

SBM Offshore discloses GHG emissions using the operational control approach in line with the Greenhouse Gas Protocol guidelines. SBM Offshore reports the direct GHG emissions (scope 1), the indirect GHG emissions from the consumption of purchased or acquired electricity, steam, heat, and cooling (scope 2), and the significant other indirect GHG emissions (scope 3) related to its business activities. Non-GHG emissions are reported for downstream leased assets in alignment with GHG emissions reporting practices.

Other environmental KPIs – the number of oil spills above 1 barrel (bbl), and oil-in-water discharge from produced water apply to FPSO units where SBM Offshore has O&M agreements, as defined by contractual and regulatory obligations. This criterion excludes Thunder Hawk Floating Production Unit (FPU).

EMISSIONS

ESRS E1

Base year

SBM Offshore has set 2016 as the base year, as it represents the first year with complete and verifiable data across all relevant GHG emission categories. This baseline is used to track progress toward achieving the 2030 GHG intensity reduction targets and the 2050 net-zero ambition.

GHG emissions measurement

SBM Offshore reports its GHG emissions using CO_2 equivalent (CO_2e) as the standard metric. This approach enables comparison of emissions from various GHGs based on their Global Warming Potential (GWP). The amount of each GHG is converted into an equivalent amount of CO_2 that has the same warming effect over a 100-year timescale. CO_2 is assigned a value of 1. Other gases, such as methane (CH_4) and nitrous oxide (N_2O), have higher GWPs due to their greater heat-trapping ability and atmospheric lifetime. This methodology follows the GHG Protocol and is consistent with the IPCC guidelines, providing comparability and transparency in external reporting.

Direct (scope 1) GHG emissions

SBM Offshore applies the operational control approach for site emissions related to gas consumption and the use of diesel for backup power generators. To calculate emissions, SBM Offshore applies the conversion factors provided by the Dutch Emission Authority, the official website Co_2emissiefactoren.nl and the Greenhouse Gas Conversion Factors by the UK Government. These factors are reviewed annually to ensure alignment with the most recent available datasets.

Indirect (scope 2) GHG emissions from purchased or acquired electricity, steam, heat, and cooling

Scope 2 covers GHG emissions from purchased electricity for SBM Offshore's onshore facilities and offices, reported using both market-based and location-based methods. SBM Offshore calculates emissions using measured activity data (kWh consumed) and conversion factors sourced from the Association of Issuing Bodies and Carbon Footprint Ltd. For market-based reporting, renewable electricity backed by valid Energy Attribute Certificates (EACs) is assigned an emission factor of zero, in line with GHG Protocol scope 2 Guidance. In countries where EACs are not available, emissions factors from Carbon Footprint Ltd are applied. Conversion factors are reviewed annually to ensure alignment with the latest available datasets.

The reporting scope includes all onshore locations with more than 10 employees, as per SBM Offshore's criteria: the Netherlands (Amsterdam, Rotterdam), the United States (Houston), Malaysia (Kuala Lumpur), Switzerland (Marly), Monaco, Brazil (Rio de Janeiro, Santos shorebase), China (Shanghai), France (Test & Development Center – T&DC[37], Carros Workshop), –Guyana (Georgetown), India (Bangalore), Portugal (Porto), Singapore, Angola (Luanda shorebase) and Equatorial Guinea (Malabo shorebase).

Other indirect (scope 3) GHG emissions

The reported scope 3 categories have been selected based on an analysis conducted using the GHG Protocol Technical Guidance for Calculating scope 3 Emissions, in conjunction with the GHG Protocol Corporate Value Chain (scope 3) Accounting and Reporting Standard. Since 2021, SBM Offshore has applied criteria that align with its emissions reduction goals and the GHG Protocol guidelines. These criteria consider various factors, including the size of the footprint, influence, risk, stakeholder interest, outsourcing, sector guidance and spending/revenue ratio. The following categories result from this analysis, also confirmed through annual reassessment:

Category 1 – Purchased Goods and Services

This category includes GHG emissions associated with the procurement of goods and services for FPSO projects that SBM Offshore is executing on behalf of its clients. FPSO projects represent the most significant volume of purchased goods for SBM Offshore. The following structures of an FPSO are considered in the calculations of GHG emissions for this category:

[37] Test & Development Center (T&DC) was formerly named Carros Laboratory.

- Hull (MPF) – the marine structure of an FPSO.
- Topsides – the processing facility of an FPSO.

Other parts of the FPSO, such as the mooring structure and integration components, are not included in these calculations due to data limitations and their minimal contribution to total weight.

In line with the GHG Protocol Corporate Value Chain (scope 3) Standard, SBM Offshore applies an allocation method to account for emissions from construction activities. SBM Offshore estimates scope 3 – Purchased Goods and Services GHG emissions for assets under construction using the finance–reported percentage–of–completion (POC) for the Hull (MPF) and the Topsides in the reporting period. The POC determines the share of each project's total upstream emissions recognized each year, ensuring proportional allocation to actual progress. For Topsides, upstream emissions are fully recognized up to the point the project reaches 60% POC. Beyond this threshold, no further upstream emissions are attributed, reflecting that energy–intensive manufacturing activiteis (particularly steel fabrication) occurs predominantly before 60% completion.

SBM Offshore quantifies emissions using proxy emission factors sourced from the Ecoinvent database. In the reporting period, SBM Offshore updated from Ecoinvent version 3.7 to Ecoinvent version 3.11, reflecting methodology and dataset updates.

Category 6 – Business Travel
Business travel encompasses the GHG emissions generated by the airplane travel of SBM Offshore employees for work-related activities. It includes emissions from flights invoiced through SBM Offshore's standard travel system for all entities within its operational control.

Business travel data is determined based on flight information provided by travel agencies, which includes itinerary details and mileage per invoice date. If mileage data is missing, SBM Offshore estimates by using mileage from similar routes. In addition, SBM Offshore extrapolates data from the last two weeks of the year to ensure comprehensive reporting.

As a result, GHG emissions from business flights primarily stem from the travel distance of each flight segment provided by suppliers. This distance is then converted to CO_2e using emission factors sourced from CO_2emissiefactoren.nl.

Category 13 – Downstream Leased Assets
SBM Offshore reports on emissions generated by its assets under lease contracts that produce and/or store hydrocarbons. GHG emissions stem from energy consumption, which includes steam boilers, gas turbines, and diesel engines, as well as from gas flaring.

The environmental performance of SBM Offshore is reported by country for the following 15 units:

- Brazil – *FPSO Espirito Santo*, *FPSO Cidade de Paraty*, *FPSO Cidade de Anchieta*, *FPSO Cidade de Ilhabela*, *FPSO Cidade de Marica*, *FPSO Cidade de Saquarema*, *FPSO Sepetiba, FPSO Alexandre de Gusmão, FPSO Almirante Tamandaré*
- Angola – *FPSO Mondo*, *FPSO Saxi Batuque* and *N'Goma FPSO*
- Guyana – FPSO *ONE GUYANA*
- Equatorial Guinea – *FPSO Aseng*
- The United States – *Thunder Hawk* Floating Production Unit (FPU)[38]

Emissions from offshore operations are calculated using the method described in the EEMS-Atmospheric Emissions Calculations (Issue 1.810a), as recommended by Oil and Gas UK. Assets under an O&M service agreement (all assets except *Thunder Hawk* FPU) are required to submit a Daily Report that includes data on energy consumption and gas flaring. Emissions calculations are facilitated by a software (Emissions e-Dashboard) that stores raw data from these daily reports.

The Emissions e-Dashboard is a comprehensive digital tool designed to monitor, store, analyze, and report emissions data within SBM Offshore. It serves as a central platform for tracking various emission sources, such as flared gas and fuel gas consumption, ensuring compliance with local regulations and supporting environmental sustainability goals. By integrating data from multiple systems and employing advanced analytics, the Emissions e-Dashboard provides daily updates and insights on emissions trends, significant contributions, and performance metrics. This enables operations managers and engineers to make informed decisions, optimize processes, and implement effective emissions reduction initiatives.

In addition, the dashboard features a user-friendly interface that allows easy access to detailed reports, historical data, and predictive analytics, promoting transparency and accountability throughout the organization. It also supports regulatory and contractual reporting requirements, ensuring accuracy and completeness in emissions data management.

GHG emissions intensity of downstream leased assets
The scope 3 GHG emission intensity figures disclosed in section 3.2.2 use hydrocarbon production (measured in either thousand tonnes of hydrocarbon produced or barrels

[38] Owned by SBM Offshore (lessor) and leased to the client, but without an operating and maintenance service agreement

of oil equivalent – BOE) as the denominator, which is the standard metric adopted in the industry.

Average Operational Excellence flaring of Assets Operated by SBM Offshore

SBM Offshore reviews and investigates flaring events to comprehend the causes of flaring that it can influence, while enhancing operational and environmental performances. Daily, the total flaring figures are broken down into categorized events based on the International Petroleum Industry Environmental Conservation Association (IPIECA) Guidelines. This process is part of daily reporting, referred to as Flare CSR Reporting (Causes – Sources – Reasons).

SBM Offshore sets yearly targets aiming to further enhance operational excellence on the FPSOs for which it provides O&M services. For 2025, SBM Offshore targeted to limit the absolute volume of gas flared to below 1.86 million standard cubic feet per day (MMSCFD) as an average for the FPSO-operated fleet throughout the year.

Non-GHG emissions (air emissions)

Air emissions refer to the release of pollutants into the atmosphere. SBM Offshore recognizes that managing these emissions is crucial for maintaining local air quality, as air pollution can harm human health, biodiversity and cultural heritage sites, among others. SBM Offshore monitors the emissions of air pollutants from its operations, including carbon monoxide (CO), nitrogen oxides (NO_X), sulfur dioxide (SO_2), and volatile organic compounds (VOCs), which are measured in tonnes.

Energy consumption related to Scope 1, 2 and 3 emissions

SBM Offshore acknowledges that transparently documenting energy consumption while advancing knowledge about resource efficiency may support significant opportunities to mitigate CO_2 emissions. This indicator reflects the total amount of energy consumed by SBM Offshore operations, which includes total energy consumption related to scope 1 and 2 emissions as well as energy consumption in downstream leased assets.

Total energy consumption related to scope 1 and 2 emissions

The energy consumption associated with scope 1 and 2 emissions has been verified either through meter readings, reports from energy suppliers or confirmations from landlords of the leased facilities. In shared office spaces, where only the total energy consumption of the building is available, SBM Offshore's energy usage is allocated based on the proportion of occupied square meters to the building's total area reported by the landlord.

Total energy consumption from downstream leased assets

The energy consumption associated with downstream leased assets is directly measured by SBM Offshore. The energy required to produce O&G involves various activities, including:

- Driving pumps to extract hydrocarbons or reinject produced water.
- Heating produced oil for separation.
- Generating steam.
- Powering compressors to reinject produced gas.
- Running turbines to generate electricity for operational activities.

The primary sources of energy on offshore units are fuel gas and marine gas oil. The calculation of consumed energy in gigajoules (GJ) is based on calorific values and conversion factors provided by Oil and Gas UK.

Oil in produced water discharges

Produced water is the liquid discharge generated during the extraction of O&G. After extraction, produced water is separated and treated to remove oil before being discharged into surface water, with its quality measured based on its oil content. There are limits on the concentration of oil permitted in the effluent discharge stream.

Environmental releases to air, water or land from offshore operations are strictly controlled and monitored. Any incidents are recorded and reported using the SBM Offshore Incident Management system.

Changes in reporting and continuous improvement

The following reporting changes apply:

- *FPSO Almirante Tamandaré* joined the fleet in 2025, achieving first oil on February 19, 2025.
- *FPSO Alexandre de Gusmão* joined the fleet in 2025, achieving first oil on May 24, 2025.
- FPSO *ONE GUYANA* joined the fleet in 2025, achieving first oil on August 8, 2025.
- In January 2025, SBM Offshore completed the full divestment of its equity interest in the lease and operating entities of *FPSO Kikeh* to MISC. Since this asset is no longer part of the fleet and its impact on GHG emissions for the year is not considered material, none of its emissions were accounted for in scope 3 for Downstream Leased Assets for the reporting year.
- In December 2025, SBM Offshore sold the *Thunder Hawk* FPU and divested its shareholding interest in *FPSO Aseng*. Since both transactions were formalized in December 2025 and to ensure consistency with the previous reporting year, the total emissions from these assets in the year were allocated under scope 3 for Downstream Leased Assets (Category 13) in the current

reporting year, but removed from its scope in the following reporting cycle. For informational purposes, SBM Offshore estimated the remaining lifetime emissions for the *Thunder Hawk* FPU and *FPSO Aseng* at 437,256 tonnes of CO_2e and 930,102 tonnes of CO_2e, respectively, from 2026 until each asset's expected end of life.

SBM Offshore is committed to continuous improvement and regularly reviews and updates its emissions scope and calculation methodologies. In 2025, SBM Offshore developed a method to estimate the expected remaining lifecycle emissions of a FPSO or similar unit in the event of selling downstream leased assets. These ongoing efforts aim to enhance the accuracy and comprehensiveness of emissions reporting, aligning with SBM Offshore's sustainability objectives.

Emission factors for scope 1 and 2

Country	Location	Emission factors scope 1		Emission factors scope 2 (Location based)		Emission factors scope 2 (Market based)	
		2025	2024	2025	2024	2025	2024
The Netherlands	Amsterdam	1.779[1]	1.779[1]	0.251[2]	0.171[3]	0[2]	0[3]
	Schiedam KDW 48	N/A[4]	1.779[1]	N/A[4]	0.171[3]	N/A[4]	0[3]
	Schiedam KDW 66	N/A[4]	1.779[1]	N/A[4]	0.171[3]	N/A[4]	0[3]
	Rotterdam	1.779[1]	N/A[4]	0.251[2]	N/A[4]	0[2]	N/A[4]
India	Bangalore	2.662[5]	2.662[5]	0.952[6]	0.934[7]	0[6]	0[7]
France	Test & Development Center	-	-	0.019[2]	0.034[3]	0[2]	0[3]
	Carros Workshop	2.067[5]	2.045[5]	0.019[2]	0.034[3]	0[2]	0[3]
Guyana	Georgetown (Sheriff Street)	2.662[5]	-	0.719[6]	0.753[7]	0.719[6]	0.753[7]
	Georgetown (Turkeyen)	2.662[5]	-	0.719[6]	0.753[7]	0.719[6]	0.753[7]
United States	Houston	-	-	0.355[6]	0.375[7]	0[6]	0.375[7]
Malaysia	Kuala Lumpur	-	-	0.621[6]	0.615[7]	0[6]	0[7]
Portugal	LBH.E (Lionesa Business Hub)	-	-	0.430[2]	0.417[3]	0[2]	0[3]
	LBH.A (Lionesa Business Hub)	-	-	0.430[2]	0.417[3]	0[2]	0[3]
	LBH.B (Lionesa Business Hub)	-	-	0.430[2]	0.417[3]	0[2]	0[3]
Angola	Luanda Shorebase	2.662[5]	2.662[5]	0.157[6]	0.167[7]	0.157[6]	0.167[7]
Equatorial Guinea	Malabo Shorebase	-	-	0.350[6]	0.346[7]	0.350[6]	0.346[7]
Switzerland	Marly	-	-	0.004[2]	0.006[3]	0[2]	0[3]
Monaco	Monaco	-	-	0.019[2]	0.034[3]	0[2]	0[3]
Brazil	Rio de Janeiro	-	-	0.064[6]	0.074[7]	0[6]	0[7]
	Santos Shorebase	-	-	0.064[6]	0.074[7]	0[6]	0[7]
China	Shanghai	-	-	0.663[6]	0.661[7]	0[6]	0[7]
Singapore	Singapore	-	-	0.495[6]	0.502[7]	0[6]	0[7]

1 Source: CO_2emissiefactoren.nl.
2 Source: Association of Issuing Bodies 2024.
3 Source: Association of Issuing Bodies 2023.
4 SBM Offshore reclocated from the Schiedam offices to a new office in Rotterdam in December 2024.
5 Source: DEFRA 2024.
6 Source: Carbon Footprint Ltd 2025.
7 Source: Carbon Footprint Ltd 2024.

IOGP Benchmark

The International Association of Oil and Gas Producers (IOGP) is a global industry organization that establishes standards and shares best practices for oil and gas operations. One of its primary initiatives is the Environmental Performance Indicators program that provides benchmarks for emissions, discharges, and other environmental metrics, ensuring transparency in sector performance and allowing for comparison with global best practices.

Environmental Performance Indicator	Benchmark Value	Unit	Reference
Total GHG Emissions	131	tonnes of GHG/1,000 tonnes of hydrocarbon production	IOGP Environmental Performance Indicators – 2023 data
Total Gas Flared	8.8	tonnes of gas flared/1,000 tonnes of hydrocarbon production	IOGP Environmental Performance Indicators – 2023 data
Energy Consumption	1.5	GJ/tonnes of hydrocarbon production	IOGP Environmental Performance Indicators – 2023 data
Oil-in-water	11.9	tonnes oil discharged to sea from produced water/10^6 tonnes of hydrocarbon production	IOGP Environmental Performance Indicators – 2023 data
Oil Spills	0.4	oil spills greater than 1 barrel of oil per day/10^6 tonnes of hydrocarbon production	IOGP Environmental Performance Indicators – 2023 data

EU TAXONOMY

ESRS E1

EU Taxonomy Assessment

EU Taxonomy assessment at SBM Offshore follows a two-step process. First, it is determined whether an economic activity is Taxonomy-eligible, meaning it falls within the scope of the Taxonomy and can contribute to one of its six environmental objectives.

Eligible activities are then assessed for alignment based on the four overarching conditions outlined in the Regulation:

1. Substantial contribution to at least one environmental objective;
2. Do No Significant Harm (DNSH) to the other environmental objectives;
3. Comply with the Minimum Safeguards[39];
4. Comply with the Technical Screening Criteria (TSC).

The criteria for eligible activities and the corresponding TSC are defined in the Climate Delegated Act[40] and the Environmental Delegated Act[41], including their subsequent amendments (collectively, the 'Delegated Acts').

At SBM Offshore, the Taxonomy assessment follows the aforementioned guidance: potentially eligible activities are screened for eligibility and then evaluated for alignment with the TSC and DNSH requirements set by the Delegated Acts.

Significant contribution to environmental objectives

SBM Offshore considers certain R&D expenditures as Taxonomy-eligible as they meet the criteria for substantial contribution to climate change mitigation applicable to research, development and innovation activities.
SBM Offshore's R&D program involves advancing solutions for renewable energy, carbon capture, transportation and storage, lower-carbon products, and broader decarbonization – several of which fall under Taxonomy-eligible economic activities.

In 2025, SBM Offshore supported R&D in renewable energy technologies (including modules for floating wind and floating solar PV), hydrogen, ammonia, and carbon capture and storage (CCS). These investments aim to enhance the technical and economic viability of lower-emission technologies and for some of them enable their future scale-up. For example, SBM Offshore continued to invest in technologies that enable offshore and onshore CCS, supporting their applicability across multiple industries. SBM Offshore also supports R&D related to demonstration projects operated under permits from competent authorities, with the objective of validating the feasibility of innovative technologies.

Preparation for re-use of products and components at end of life is considered an eligible activity contributing to the circular economy objective when SBM Offshore can re-use waste materials or components without further processing. It substantially contributes to circular economy when a series of criteria are met.

Ownership of buildings may substantially contribute to climate mitigation when specific Taxonomy criteria are fulfilled. In 2025, SBM Offshore did not confirm alignment of its office or shorebase buildings with these requirements.

Do No Significant Harm Principles (DNSH)

SBM Offshore could not confirm alignment with all DNSH criteria for the mapped eligible activities. Consequently, SBM Offshore has not reported activities as Taxonomy-aligned for this reporting period.

Minimum Safeguards

As outlined in section 3.3.3, SBM Offshoreis committed to conducting all operations in conformity with the Minimum

[39] As described in Article 18 of the Regulation, the minimum safeguards are procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.
[40] Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing regulation (EU) 2020/852 of the European Parliament and of the Council and amended by the Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 and the Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023.
[41] Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Safeguards, supported by policies and procedures to have this objective across all economic activities undertaken.

Definition of financial key performance indicators and methodology

SBM Offshore reports the share of its Turnover, Capital Expenditure (CAPEX) and Operating Expenditure (OPEX) – the KPIs – linked to environmentally sustainable activities applying the methodology outlined in the Disclosures Delegated Act[42].

The Taxonomy KPIs derive from the same financial data used for SBM Offshore's IFRS-compliant consolidated financial statements. The KPIs totals (denominator) and taxonomy-aligned portion (numerator) are sourced from SBM Offshore's financial reporting and consolidation system. To prevent double counting, each KPI's numerator includes revenues and expenditures assigned to a single environmental objective.

Turnover

Corresponds to SBM Offshore's revenue from Turnkey and Lease and Operate activities during the reporting year and is equal to total revenue presented in section 4.2.1). A significant part of SBM Offshore's business serves the O&G extraction industry. Since the EU Taxonomy does not include O&G economic activities in its Delegated Acts, revenues linked to these activities —even those supporting decarbonization, resources efficiency, and the transition to a lower-carbon economy — cannot be considered Taxonomy-eligible.

CAPEX

Consists of additions to tangible and intangible assets during the reporting year, before depreciation, amortization or re-measurements. It reconciles with the 'Additions' lines disclosed in sections 4.3.13 and 4.3.14 of the consolidated financial statements and recognized under IAS 16, IFRS 16 and IAS 38. Most of SBM Offshore's CAPEX is not Taxonomy eligible, as it relates to O&G extraction products and services not covered by the Delegated Acts, even though some investments contribute to energy-efficiency and decarbonization efforts.

OPEX

Corresponds to the direct non-capitalized costs for R&D, short-term leases, building renovations, maintenance and repair, and other direct expenditures required for the continued and effective functioning of property, plants and equipment (PP&E), performed by SBM Offshore or third-party contractors. A significant share of OPEX for Taxonomy-eligible activities at SBM Offshore relates to R&D supporting offshore renewable energy solutions.

Maintenance and repair costs for leased and/or operated FPSOs are part of services SBM Offshore provides to customers. These expenses are recorded as direct 'cost of sales' in the Consolidated Income Statement under IFRS and amounts invoiced for those services are included in total revenue. As costs related with provision of maintenance and repair services on customer-owned or customer-leased assets, these expenses are not included in the OPEX KPI.

3.7.3 SOCIAL REPORTING BOUNDARIES

OUR PEOPLE

ESRS S1

SBM Offshore's HR data covers the global workforce and is broken down by countries, gender and employment type. The performance indicators report on the workforce status at year-end December 31, 2025. They include all staff assigned on unlimited or fixed-term contracts, employee new hires and departures, the total number of locally-employed staff from agencies and all crew working on board on the offshore operations units and shorebases.

In general, human resources initiatives and goals have continued, without a specific time frame. The performance and effectiveness of actions and projects are evaluated annually.

When referencing all SBM Offshore workforce collectively, this report uses the term 'Our People', which means directly hired (also called 'employee' in this report), contractors and individuals employed by a third party working in employment activities. Unless otherwise stated, the material impacts and opportunities outlined in this section apply to all individuals within SBM Offshore workforce. Beside that, certain policies, actions, metrics, and targets are specific to employees.

Headcount, turnover, equal remuneration and nationalization

Human Resources considers:

- a 'direct hire' employee is a staff member holding a labor contract for either an unlimited or a defined period (or an offer letter for an unlimited period in the USA). Direct hires are recorded on the payroll, directly paid by one entity of SBM Offshore (including joint ventures). Direct hires perform mainly managerial, engineering and support activities.
- a 'contractor' is an individual performing work for or on behalf of SBM Offshore. A contractor is not recognized as an employee under national law or practice (contractors do not form part of any of SBM Offshore's company payroll. Contractors issue invoices for services rendered). Contractors work on projects using their

[42] Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.