



To Aker BP ASA

Independent auditor's assurance report

We have been engaged by Aker BP ASA ('Aker BP') to perform a limited assurance engagement as defined by International Standards on Assurance Engagements, hereafter referred to as the engagement, to report on the following 2021 data included in Aker BP's 2021 Sustainability Report:

Sustainability data: Environment	Pages	55 - 57
The People of Aker BP	Pages	68 - 70
Sustainability data: Occupational Health and Safety	Page	77

Our engagement has been performed with the purpose of expressing a limited level of assurance on this 2021 data only, and we do not provide any assurance over any other information in Aker BP's 2021 Sustainability Report. Historical data presented for 2020 and 2019 on the pages detailed above in Aker BP's 2021 Sustainability Report is not covered by our report.

Our conclusion

Based on the limited assurance procedures performed and the evidence obtained as described below, nothing has come to our attention to indicate that the 2021 data subject to our engagement as detailed above is not presented, in all material respects, in accordance with the criteria described in Aker BP's 2021 Sustainability Report.

Management's responsibilities

Management of Aker BP is responsible for the preparation and presentation of the 2021 Sustainability Report in accordance with the selected criteria.

These responsibilities include establishing such internal controls as management determines are necessary to enable the preparation of the information in the 2021 Sustainability Report which is free from material misstatement, whether due to fraud or error.

Our responsibility

Our responsibility is to provide a limited assurance conclusion on the 2021 Sustainability Report data which is subject to our engagement as detailed above.

We conducted our engagement in accordance with the International Standard for Assurance Engagements (ISAE 3000 revised): *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform the engagement to obtain limited assurance about whether, in all material respects, the data in the 2021 Sustainability Report subject to our engagement has been prepared in accordance with the described criteria.

We are independent of the company as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. Our firm applies International Standard on Quality Control 1 (ISQC 1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Offices in:



Description of procedures performed

A limited assurance engagement consists of making enquiries, primarily of persons responsible for the preparation of Aker BP's 2021 Sustainability Report and applying analytical and other limited assurance procedures.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

Our procedures to provide limited assurance included, amongst others:

- Inquiries of management to obtain an understanding of the company's processes for the preparation and presentation of the 2021 Sustainability Report and the data subject to our engagement as detailed above; and
- Confirming on a sample basis the 2021 data included in Aker BP's 2021 Sustainability Report and subject to our engagement against the criteria described and other information prepared by Aker BP or external sources.

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

Oslo, 8 March 2022
KPMG AS

Roland Fredriksen
State Authorised Public Accountant