

Schlumberger Limited

**Independent limited assurance report on the Identified
Sustainability Information presented in the Schlumberger 2019
Global Stewardship Report**

(For the year ended December 31, 2019)



Independent limited assurance report on the Identified Sustainability Information presented in the Schlumberger 2019 Global Stewardship Report

To the directors of Schlumberger Limited (“The Company”)

We have undertaken a limited assurance engagement in respect of the selected sustainability information listed below and reported at the page numbers indicated below in The Company’s Global Stewardship Report¹ for the year ended December 31, 2019 (‘the 2019 sustainability report’) (the ‘Identified Sustainability Information’). This engagement was conducted by an independent and multidisciplinary team with experience in sustainability reporting and assurance.

Identified Sustainability Information

The Identified Sustainability Information for the year ended December 31, 2019 is summarized below:

Environment

- Scope 1 and scope 2 emissions of greenhouse gases (p. 16 and 56)
- Total energy consumption, of which electricity use and fuel consumption (p. 17 and 56)
- Waste generated (p. 17 and 57)
- Water use (p. 17 and 57)
- Hydrocarbon bulk fluids spilled (p. 16, 17 and 57)

Health and Safety

- Employee and contractor Lost Time Injury Frequencies (LTIFR) (p. 29, 37 and 58)
- Lost Time Illness Rate (Frequency) (OIFR) (p. 37 and 59)
- Fatalities (p. 27 and 58)

Our assurance was with respect to the year ended December 31, 2019 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the 2019 sustainability report and, therefore, do not express any conclusion thereon.

Criteria

The criteria established and used by the Company to prepare the Identified Sustainability Information are available in the Company’s procedures listed below and can be obtained from globalstewardship@slb.com (the ‘Criteria’):

- Environmental Standard, SLB, December 2019;
- Environmental B.O.O.K., SLB, December 2019;
- HSE Reporting and Management B.O.O.K., SLB, March 2018;
- HSE Event Reporting Standard, SLB, March 2018.

¹ available on the website http://media.corporate-ir.net/media_files/IROL/97/97513/global_stewardship/reports.html

Schlumberger Limited
Independent limited assurance report on the Identified Sustainability Information presented in the
Schlumberger 2019 Global Stewardship Report
(For the year ended December 31, 2019) - Page 2

The Company's Responsibility for the Identified Sustainability Information

The Company is responsible for the preparation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, greenhouse gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Control 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.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform this engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Schlumberger Limited
Independent limited assurance report on the Identified Sustainability Information presented in the
Schlumberger 2019 Global Stewardship Report
(For the year ended December 31, 2019) - Page 3

Given the circumstances of the engagement, in performing the procedures listed above we:

- made inquiries of the persons responsible for the Identified Sustainability Information;
- obtained an understanding of the process for collecting and reporting the Identified Sustainability Information. This included analyzing supporting data and interviewing representatives from several territories in charge of gathering supporting data, which we selected on the basis of their inherent risk and materiality to the Company, to understand the key structures, systems, processes and controls for managing, recording and reporting site sustainability data:
 - EME: fuel consumption (Iraq and Oman), wastewater (Iraq and Oman);
 - EUR: gas consumption (Italy and Romania);
 - FEA: electricity consumption (China), gas consumption, water consumption (China and Indonesia), wastewater (China);
 - KSA: fuel consumption (Saudi Arabia), waste of oil & solvent (Saudi Arabia), water consumption (Saudi Arabia), fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - LAN: fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - MCA: spills of oil and hydrocarbon, wastewater (Mexico Land South);
 - NAF: fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - NAM CAM: electricity consumption;
 - NAM Minerals: electricity consumption, gas consumption (Greybull);
 - NAM – Road (Non PPS): fuel consumption;
 - NAM US & Canada: wastewater, solid waste;
 - NAL: spills of oil and hydrocarbon;
 - NAO: fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - NME: wastewater (Kuwait);
 - OSNA Mine QUEST Data: gas consumption (Wisconsin – Hixton Plant), electricity consumption, water consumption;
 - RCA: water consumption (Russia Land), fuel consumption (Russia Land), waste of oil & solvent (Russia Land), fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - SEA: solid waste (Singapore); electricity consumption (Singapore and Malaysia), water consumption (India and Malaysia), fatalities, employee and contractor lost time injury frequencies and lost time illness rate;
 - SCA: spills of oil and hydrocarbon;
 - SSA: fatalities, employee and contractor lost time injury frequencies and lost time illness rate (Angola).
- performed limited substantive testing on a selective basis of the Identified Sustainability Information at corporate head office to check that the data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Identified Sustainability Information.

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. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Sustainability Information has been prepared, in all material respects, in accordance with the Criteria.

Schlumberger Limited
Independent limited assurance report on the Identified Sustainability Information presented in the
Schlumberger 2019 Global Stewardship Report
(For the year ended December 31, 2019) - Page 4

Basis for Qualified Limited Assurance Conclusion

Certain gaps have been identified in scope 1 and scope 2 emissions of greenhouse gases as described in the Environmental Performance Data – Air Emissions section and in the footnote 2 of the Performance Data Table of the 2019 sustainability report.

Qualified Limited Assurance Conclusion

Except for the effect on the Company's Identified Sustainability Information of the matter referred to in the preceding paragraph, and based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information for the year ended December 31, 2019 is not prepared, in all material respects, in accordance with the Criteria.

This report, including the conclusion, has been prepared solely for the directors of the Company as a body, to assist them in reporting on the Company's sustainable development performance and activities. We permit the disclosure of this report within the 2019 sustainability report, to enable the directors to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report in connection with the 2019 sustainability report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors as a body and the Company for our work or this report save where terms are expressly agreed and with our prior consent in writing (*).

Neuilly-sur-Seine, France

PricewaterhouseCoopers Audit

Digitally signed by
François Guillon
Signé par : FRANÇOIS Guillon
Heure de signature : 09/10/2020 | 16:25:44 CEST
O: PricewaterhouseCoopers Audit, OU: 0002 672006483
C: FR
Émetteur : BE:YS SIGNATURE AND AUTHENTICATION CA NC
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François Guillon
Partner

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 Sylvain Lambert
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Sylvain Lambert
Partner
In charge of the Sustainable Performance & Strategy
Department

(*) The maintenance and integrity of the Company's website is the responsibility of the directors; the work carried out by the assurance provider does not involve consideration of these matters and, accordingly, the assurance provider accepts no responsibility for any differences between the 2019 sustainability report of the Company on which the assurance report was issued or the assurance report that was issued and the information presented on the website.