



HELIX
ENERGY SOLUTIONS



YEAR **2019**

Corporate Sustainability Report

www.helixesg.com



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Message from the CEO

“At Helix, we endeavor to conduct ourselves with the highest ethical standards and integrity. It is our duty to protect the health and safety of our employees and those of our customers, while minimizing our impact on the environment. We strive to be inclusive and look to support our local communities in order to leave positive and sustainable lasting impressions.”



Owen Kratz
President and Chief Executive Officer
Helix Energy Solutions Group, Inc.

Our Company

Helix is an international offshore energy services company that provides specialty services to the offshore energy industry, with a focus on well intervention and robotics operations. We provide services primarily in deepwater in the U.S. Gulf of Mexico, Brazil, North Sea, Asia Pacific and West Africa regions.

Our Culture

We seek to foster a positive working environment for our employees and a corporate culture committed to exemplary practices in safety, ethical business conduct and environmental stewardship. Our people are what make Helix excel, through their operational knowledge, service experience, honesty and integrity, and a commitment to exceeding expectations. Our people and their actions define our company's culture.

Our Vision & Values

We pursue our business with integrity and respect for others and the communities in which we operate. As a company, we believe that wherever we operate, not

only should our activities generate economic benefits and opportunities, but also our conduct should be a source of positive influence, our relationships should be honest and open, and we should expect to be held accountable for our actions.

We value our strong commitment to health, safety and the environment; our innovative, technical and commercial approach to conducting business; our can-do work ethic; our excellent customer relationships; and our devotion to providing outstanding service and work.

At Helix, we seek continual improvement both in our own performance and, where feasible, that of our business partners. We endeavor to continually learn from our operations, partners and clients. We are transparent about our actual performance and we believe that transparency enhances our accountability and acts both to demonstrate our value and as a stimulus for future improvement.

GOVERNANCE

Corporate Governance

Good corporate governance means having structures and processes in place such that our decisions and actions are in the best interests of all Helix stakeholders. Our Board of Directors has established guidelines that it follows in matters of corporate governance. The Corporate Governance Guidelines for the Board of Directors are available on our website, located at www.HelixESG.com, under Investor Relations, then by clicking Governance. Pursuant to these guidelines, any shareholder or other interested party may send written communications to any one or more of our directors.

Our Board has three standing committees — Audit, Compensation, and Corporate Governance and Nominating — and each is composed solely of independent directors. Each committee fulfills important responsibilities to help manage risks and to assist the Board and management to more effectively help build long-term shareholder value. Each committee acts under the terms of a written charter; the charters are available on our website, located at www.HelixESG.com, under Investor Relations, then by clicking Governance.

An experienced, talented and diverse Board is critical to our success. Our Directors have qualifications and characteristics so as to maintain a balance of knowledge and experience across key disciplines. Personal qualifications include industry knowledge, intelligence, insight, practical wisdom based on experience, the highest professional and personal ethics and

values, leadership skills and commitment. Our Directors have broad experience in business at the policy-making level and possess a familiarity with complex business organizations as well as one or more of our business lines or those of our customers. Our independent Directors also are called upon to make unbiased evaluations of management performance and effectively carry out their oversight responsibilities, in a commitment to enhancing shareholder value. Although we do not have a formal policy regarding Board diversity, we view diversity expansively and believe that it is important for our Board to have a variety of different viewpoints, professional experiences, educational backgrounds and skills.



Nancy Quinn
Chair of Audit Committee and
Member of the Board of Directors
Helix Energy Solutions Group, Inc.



Grand Canyon II

Code of Business Conduct & Ethics

Our Code of Business Conduct and Ethics is based on our values and expectations as to how we operate at Helix. Our Code provides guidance and principles to all employees, offshore and onshore, and our Board. All of us must conduct ourselves in accordance with the Code, and avoid even the appearance of improper behavior. We expect our agents and representatives, including consultants and their employees, to act consistently with our Code. We take appropriate action if those expectations are not met, or if our Code's standards are violated.

We seek to outperform our competition fairly and honestly. We seek competitive advantages through superior performance, and never through unethical or illegal business practices. We believe that all of our employees should endeavor to respect the rights of, and deal fairly and honestly with, our customers, suppliers, competitors and fellow employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing.

We train our employees on how to apply the Code in their daily work lives and responsibilities. Our Code expressly prohibits any form of

discrimination, harassment or abuse. As part of our continuing efforts to enforce the Code and communicate with our workforce, we obtain annual certifications from Helix management with respect to compliance with the Code, and to solicit any compliance concerns. The Code is available on our website, located at www.HelixESG.com, under Investor Relations, then by clicking Governance.

Risk Management

Our Board and management regularly consider critical risk topics as part of a deliberative decision-making process, including financial, market, political, compliance, operational, cybersecurity, reputational and other risks that are inherent in or may affect our business. Our Internal Audit Department assesses various risk management activities throughout our company and advises our Board and management on the effectiveness of our risk management efforts. Specifically, Internal Audit provides independent and objective analysis on the effectiveness of risk management and controls utilizing the five elements of the Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework (2013).



 **HELIX**
ENERGY SOLUTIONS

ENVIRONMENT

Management of Environmental Risks

Helix's commitment to environmental matters is an integral part of our culture and business practices. As a matter of company policy, our processes and facilities must be protective of the environment. We strive to prevent releases into the atmosphere, land and water, and employ robust maintenance systems for our assets to maintain integrity of equipment.

We strive to leave the smallest footprint possible on the environments where we operate; all waste is reduced and recycled where possible. Each vessel or facility has in place a plan to prevent pollution and manage any incident in a manner that minimizes the impact to the environment.

Macondo & Beyond

In 2010, our *Helix Producer I* and *Q4000* vessels played key roles in the Macondo well control and containment efforts. As part of those efforts, the *Helix Producer I* processed oil and gas discharging from the Macondo well, which was the first time in history a dynamically positioned floating production unit was used in the Gulf of Mexico. The *Q4000* deployed the cofferdam, burned off oil and gas from the well and recovered the Deepwater Horizon blowout preventer.

As a culmination of our experience as a Macondo responder, we developed the Helix Fast Response System (HFRS) in 2011, which centers around the *Helix Producer I* and the *Q4000*, both of which operate in the Gulf of Mexico. The HFRS serves as a named well control resource in permit applications and also would be used for well control purposes as needed by various oil and gas operators who sign agreements to use the HFRS.

Carbon & Climate

Helix vessels are certified under the International Convention for the Prevention of Pollution from Ships (MARPOL). These regulations, introduced by the International Maritime Organization (IMO) for the Prevention of Air Pollution from Ships (Annex VI), seek to minimize airborne emissions (such as carbon dioxide, sulfur oxides, nitrogen oxides and particulate matter) from vessels and their contribution to local and global air pollution and other environmental problems. To maintain this certification, Helix vessels are subject to annual surveys by vessel classification societies and regular inspection by flag and port state control inspectors.

The IMO also has introduced mandatory technical and operational energy efficiency measures, which are expected to significantly reduce the amount of carbon dioxide emissions



Macondo Response by
Helix Energy Solutions

from international shipping. Each Helix vessel operates under a Shipboard Energy Efficiency Management Plan.

Waste & Toxicity

Helix vessels comply with MARPOL Annex III (Harmful Substances Pollution Prevention). Chemicals carried in packaged form, in solid form or in bulk are regulated by Part A of Safety of Life at Sea (SOLAS) Chapter VII - Carriage of dangerous goods, which includes provisions for the classification, packing, marking, labelling and placarding, documentation and stowage of dangerous goods.

MARPOL Annex III also sets out regulations for the prevention of pollution by harmful substances in packaged form and includes general requirements for issuing detailed standards on packing, marking, labelling, documentation, stowage, quantity limitations, exceptions and notifications for preventing pollution by harmful substances.

Further, all Helix vessels are certified under other MARPOL Annexes such as Annex IV (Sewage Pollution Prevention) and Annex V (Garbage Pollution Prevention).

In addition, our operations actively employ waste minimization techniques aimed at reducing and recycling our waste wherever possible. Waste collected from any of our operations is only collected by reputable waste management companies that we have evaluated through our company's audit system.

Natural Resources

Declining shallow water resources have spurred technical advances that allow offshore exploration and production in deeper, harsher environments. New discoveries and pressure to improve recovery rates from developed fields increases demand for subsea intervention.

Our Well Intervention business can enhance oil recovery from depleting wells. In addition, Helix vessels regularly repair and maintain subsea infrastructure, thereby preventing uncontrolled releases of oil and gas into the environment.



Message from the COO

“A solid safety record and strong financial results are hallmarks of our company performance. We recognise that a proactive, engaged safety culture is key in delivering not only safer worksites for our staff, but improved efficiencies and client satisfaction.

With Helix’s 4 Pillars driving our safety culture and our values of diversity, inclusion, high performance, integrity, trust, partnership, and protecting people and the environment, our management and teams are enabled to deliver our client expectations.

It is upon these values and culture that the foundation of our company is built. Helix is committed to business conduct that actively promotes and protects the health, safety and environment of our employees, contractors, business partners, visitors and the communities where we work.”



Scotty Sparks
Chief Operating Officer
Helix Energy Solutions Group, Inc.



SOCIAL

Human Rights

Tone at the Top

Helix's Board and senior management recognize their leadership responsibility in embracing our vision and values and instilling the same within our workforce. In addition to conducting training sessions for our employees by third party subject matter experts on various employee and legal compliance issues, the Board holds regular educational sessions for itself and executive management, most recently on matters such as anti-corruption laws, the Board's role in managing risk, cybersecurity risk, and the Board's role with respect to environmental and social governance.

Anti-Corruption & Bribery

Being a global service provider presents certain challenges. Some of the countries in which we operate are higher risk than others from an anti-corruption and bribery perspective. Our Anti-Corruption Policy includes measures, controls and guidance to identify and assess risks, relevant laws and reported concerns. Helix strictly prohibits bribery, including offering, promising, giving or accepting (or agreeing to do any of the foregoing) any financial or other advantage to any person, intending that person to improperly perform a function or activity. We have established internal controls to monitor and track these types of issues. Helix also strictly prohibits employees and agents from making "facilitating payments."

We train our employees to comply with all applicable anti-bribery laws, including the U.S.

Foreign Corrupt Practices Act, the UK Bribery Act 2010 and the Brazilian Clean Companies Act. We also require our agents, consultants, representatives, contractors, distributors and joint venture partners who work on our behalf to comply with these same laws. As part of our legal compliance program we perform diligence on our agents, and require certifications at least annually from those agents with respect to their knowledge of and compliance with our anti-corruption policies. Lastly, and further also to our governance initiatives, Helix's Board maintains a direct reporting line with our Compliance Officer in order to be fully aware of any compliance-related concerns.

Our organization — like all others — is only as strong as the people in it, but anti-corruption compliance is a cornerstone of our business approach, and those results have been positively and effectively demonstrated.

Non-Discrimination & Harassment

At Helix, all employees should strive to maintain a work environment free from harassment, discrimination and abuse, and one where employees treat each other with respect, dignity and courtesy. We are committed to providing an equal opportunity workplace and to not discriminate against any employee or applicant for employment on the basis of race, religion, color, national origin, gender, sexual orientation, age, disability, marital status, veteran status, genetic information or any other basis that would be in violation of any applicable federal, state, local or international law.

Anti-Slavery

Modern slavery is a crime and a violation of fundamental human rights. It can take various forms, such as slavery, servitude, forced and compulsory labor and human trafficking, all of which have in common the deprivation of a person's liberty in order to exploit him or her for personal or commercial gain.

Helix is committed to ensuring that there is no modern slavery or human trafficking in our supply chains or in any part of our business. Our workplace policies and procedures demonstrate our commitment to acting ethically and with integrity in all our business relationships, and to implementing and enforcing effective systems and controls to prevent slavery and human trafficking from taking place anywhere in our supply chains. Our Modern Slavery Statement is available on our website, located at www.HelixESG.com/modern-slavery-statement.

Health & Safety

Philosophy

Every day, our vessels and people are working on live oil and gas wells. To address the many risks involved in this environment, Helix has established a corporate culture in which Health, Safety and Environment (HSE) is embraced as a core business value. Our culture is developed around looking out for one another; this culture isn't affected by the price of oil or other market pressures, and is focused on having strong teams operating safely.

Helix recognizes the importance of having dedicated staff that believe they can and do make a difference in our safety culture. Our leadership teams place safety at the core of all our activities, and our clients recognize our strong safety culture as being a key factor in our high performance.

Helix leadership cultivates and drives our safety culture through their values and behaviors. How our leaders identify and control risk, and communicate and define the critical safety behaviors they expect from our staff, is crucial in the development of a safety culture that is positive and proactive. Through regular and positive engagement our leaders actively encourage personnel to identify risks, and understand the controls and the behaviors necessary to operate safely.

Further, each employee is responsible for maintaining a safe and healthy workplace for all employees by following health and safety rules and practices, and reporting any accidents, injuries and unsafe equipment, practices and conditions.

Our corporate vision is based on the belief that we can achieve a "zero incident" workplace. Helix strives to achieve this by focusing on controlling hazard risks and managing behavior. And because safety is of paramount importance at Helix, should HSE ever be in conflict with business objectives, HSE takes priority.

Innovative Safety Approach

We have always prided ourselves on creating our own in-house safety culture that is tailored to our operations. Our global operations teams are proud of the proactive culture they have created and our high performing safety results reflect this culture.

When our safety initiatives are adopted by our clients after they have visited our vessels, it's especially satisfying and validating to us. We regularly receive positive client feedback for our culture and the way we approach safety in all our operations.

BELIEFS

4 Pillars

LANGUAGE**WORKPLACE****METHODOLOGY**

1. Beliefs

Our workforce is integrated and engaged with all phases of Helix's operations to ensure a strong understanding of our operations through their involvement in planning and control of hazards. Through operational experience and proactive participation, our workforce believes they are key to driving our safety culture and ensuring Helix operations are executed safely.

2. Language

Communication has a direct influence on our safety culture. Positive reinforcement is four times more effective than negative feedback when used to generate a proactive safety culture. Our managers must identify positive behaviors that they want to see repeated and ensure reinforcement is used to encourage these behaviors.

of Helix Safety Culture



3. Workplace

A clean and well-organized workplace is an important element that directly influences our safety culture and helps to define how our safety processes are implemented. Personnel should be proud of their working environment and want to keep it clear of any potential hazards. Personnel who are proud of their workplace will automatically start to look out for their fellow colleagues' safety when working in and around their work spaces. We ensure that regular "Hazard Hunts" are completed with a focus on housekeeping as well as any potential hazards.

4. Methodology

Helix staff are best placed to ensure our operational procedures are effective, efficient and well defined/ structured for executing Helix's operations. Our methodology (how we execute our work) is what shapes our safety culture and through experience and application of our operational procedures, Helix staff will identify any part of an operation that is inefficient, inconvenient or uncomfortable to execute safely.

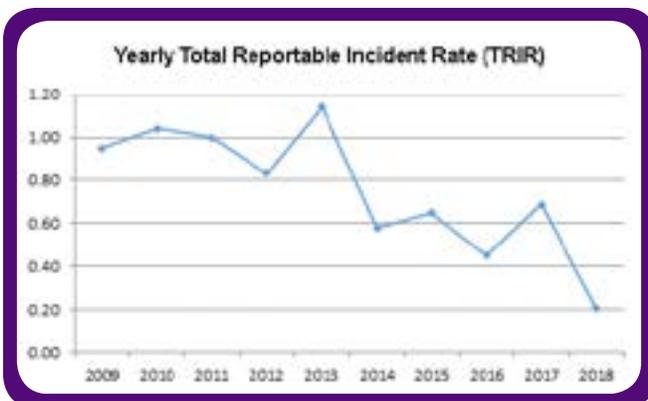
4 Pillars Engagement

Our leaders go through our 4 Pillar coaching sessions to understand the value of engagement with our staff. Through this engagement, they are encouraged to be transformational leaders rather than transactional ones. This approach is one of the key elements in shaping our current proactive safety culture.

We actively seek out human behaviors that may contribute to potential hazards and seek to rectify the prevailing conditions that drive those behaviors. Our leadership teams regularly engage with our staff to positively reinforce the good behaviors they desire and identify the triggers for unsafe behaviors.

Our Safety Performance

Helix HSE performance is directly linked to our safety culture, and this is demonstrated with our safety record continuously improving as our culture strengthens through our implementation of the 4 Pillars. We recently achieved our lowest ever recordable safety rate, which is getting ever closer to our ultimate vision of a “zero incident” workplace.



Potential Severity Rate

In addition to our continuously improving safety record, we're also starting to see our potential severity rate decreasing. Our leadership teams actively look at all incidents so as to prevent them from recurring, but when the severity rate could have been much worse from an incident or near miss, we apply particular focus to understanding the incident, with the objective of avoiding similar incidents in the future.

The decrease in our potential severity rate provides further evidence that our operational controls are working and that the risk of serious accident is being reduced as a result of our ever-improving safety culture.

All Stop

Every employee has the absolute right and obligation to cease operations at any time by calling an “All Stop” on any job if an unsafe condition is present and proceeding would pose a danger to any person or the work itself. Helix strives to have every employee feel safe and confident that the work being done takes a backseat to the safety of those who may be affected in any area of operations.

Security

With our operations being carried out in many different locations around the world, we regularly assess the security situation wherever our people or our assets may be.

We obtain expert advice to support our project teams during the project preparation phase to evaluate and control security risks. This means we have detailed journey management plans for our people, up to date security information for our vessels and vessel hardening where required.

Our objective is to reduce security risks to a level “As Low As Reasonably Practicable” (ALARP) through effective implementation of fundamental and risk-based controls. Finally, when we are confident we have reduced a security risk to ALARP, in the event of a security incident we have detailed repatriation plans in place for our people to return home safely to their families.

Drug and Alcohol-Free Workplace

Helix is committed to providing a safe and productive work environment for our employees, customers, vendors and the general public. We also seek to protect the security of our property and equipment and that of our customers by controlling substance abuse. As such, we have in place policies to prevent the presence or influence of illegal drugs and alcohol in the workplace, with a goal of eliminating accidents that result from the use of controlled substances, thereby reducing fatalities, injuries and property damage.



Subcontractor Assessment

We strive to hire subcontractors who have proactive safety and environmentally focused management systems. Accordingly, we actively audit our subcontractors to confirm that they provide us with reliable services that do not affect our safety or environmental commitment. Subcontractors with poor safety and/or environmental records are not permitted to work for Helix.

Training, Engagement & Improvement

We recognize that we must train our staff in order to be as prepared as possible to perform our operations safely. Our staff receives up to date and relevant training required for their jobs, and Helix leadership actively engages staff so that behaviors reflect the training and critical safety approach we all desire.

The initial vessel orientation for new hires is the first of many steps in shaping those behaviors. Ongoing and thoughtful employee participation is a vital element in the success of our HSE process.

While we believe that our HSE programs are among the best in the industry, we continuously look at how we can improve our control of HSE risks through the behavior of our employees.

Specifically, we are committed to the following:

- Setting global targets for continuous HSE improvement.
- Programs that emphasize employee participation through safety committees and behavior-based observations.
- Global conformity with Helix's HSE management system or an internationally recognized/certified management system and compliance with all applicable national, state and international HSE laws and regulations.
- A systematic approach to HSE management but with local and individual responsibility and accountability for HSE programs.

Risk Management

As part of the project preparation phase, we actively assess and mitigate known risks prior to project start up. We carry out regular "Hazard Hunts" in an effort to identify hazards that may occur during the project. We work closely with our clients to understand their project-specific risks, with the goal of establishing sufficient and effective controls. Our collaborative approach is designed to align both our clients' and our own mitigation measures, implement advisable controls, and identify any potential crossover in operations that may require additional risk control.

Helix senior management recognizes the high potential risk of serious injury from a very simple source: dropped objects. We continue to focus

on and implement our DROPS standard, which is aligned with industry best practices. Additional training and communication resources have been developed to support this risk-based approach with a focus on personnel competence and active DROPS zone management.

Each of our vessels maintains an evergreen Safety Gram notebook. Safety Grams share lessons learned from incidents both within Helix and our industry as a whole. Safety Grams are used in training and safety meetings and are kept on our company intranet for reference and search purposes. We also have a Management of Change (MOC) procedure to manage changes presented in our project work in a safe and efficient manner, and to minimize the effects of potential risk to persons or property. The MOC procedure establishes the persons responsible for compliance with the various actions set forth in the procedure to reestablish a safe situation, and sets forth criteria to measure the various levels of risk and how such risks should be addressed.

Industry Standards & Performance

The management systems of our business units have been independently assessed and registered compliant to ISO 9001 (Quality Management Systems) and ISO 14001 (Environmental Management Systems). All of our safety management systems are created in accordance with and conform to OHSAS 18001.

Emergency Response & Crisis Management

Knowledge, continuous monitoring and control of our operational risks are key to providing a safe workplace for our employees, with limited impact on the environment and business continuity.

We also recognize the importance of being able to respond to an emergency situation. In that regard, we hold regular training on our response protocol in the event of an emergency or catastrophic scenario. In preparation for these scenarios we formed the Helix Crisis Assistance Team (HCAT), comprised of members of management, safety, legal, risk, human resources and investor relations.

HCAT supports our operational emergency response teams to assist the effective management of communications and interaction between Helix and its key audiences. These audiences include employees, their families, customers, third parties, regulatory agencies, the press, investors and the community in general. HCAT frequently participates in drills so that our responses in a real situation can be effective and efficient in minimizing any harm to our people, the environment, our assets and client operations.

Employee Engagement Open Door Policy

Helix management is available and accessible to our employees. As evidenced by our tone at the top, employees are encouraged to raise any concerns directly to management's attention. We desire and encourage our employees to ask questions and to be comfortable with bringing any unethical or unsafe acts to our attention by way of their managers or our legal team, Compliance Officer, human resources department or anonymous third-party reporting

system. We have zero tolerance for retaliation against anyone who in good faith seeks advice, raises a concern or reports any actual or suspected misconduct.

Reporting Hotline

We have established an anonymous reporting system administered by a third-party provider for our employees, agents and representatives to report any actual or suspected unethical behavior or misconduct (e.g., harassment, discrimination, bribery, fraud or other financial misconduct). This system can be accessed at any time, through an online portal, a toll-free telephone number within the U.S., or an international telephone number outside the U.S., and reflective of our global presence the system is available in a multitude of languages.

Employee Assistance Program

We have an Employee Assistance Program (EAP) that is administered by a third party to help our employees with life's challenges, and is available to Helix employees 24 hours a day, seven days a week. EAP services provided, at no cost to our employees, include:

- problem-solving support for issues such as marriage and family relationship issues; workplace problems; loss, grief, stress and anxiety; and concerns about use of alcohol or drugs;
- work and life services such as childcare and eldercare assistance; financial services such as budgeting, investment advice and retirement planning; legal services such as adoption, divorce, custody and estate planning;
- health and wellness resources; and
- identity theft recovery services.

Financial Planning

Through company-provided life insurance, short- and long-term disability plans, health savings accounts and programs including a 401(k) plan, our employees can plan and save to achieve the financial flexibility to meet their retirement goals and prepare for the unexpected. Third-party financial professionals are available to provide our employees free comprehensive financial education resources and programs. These programs are designed to empower our employees to take charge of their financial futures. We believe that giving our employees opportunities to develop financial knowledge and equipping them with skills to help plan for future challenges fosters a culture of committed and engaged employees.

Stakeholders & Society

Shareholders

Good corporate governance includes being responsive to the owners of our company— our shareholders. We are always willing to engage with our shareholders to discuss operational, financial, governance, executive compensation, environmental, safety, social and policy issues. Fostering long-term relationships and maintaining shareholder trust and goodwill through our policies and activities, and adhering to our core values and various codes that govern our conduct, is a core objective of our company.

Diversity & Inclusion

Helix embraces diversity and inclusion. In 2018, we employed over 1,550 employees worldwide, representing 29 different nationalities. Helix looks for local talent first; with offices in four countries, we employ only 25 expats in our onshore workforce. Our hiring managers and human resources departments in all regions partner to find the best candidates. Employing people with different backgrounds, experiences and perspectives makes Helix a stronger business. We are committed to attracting and retaining high-performing employees through this diverse talent base.







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