SEACOR MARINE

Procedures for Addressing Complaints About Accounting, Auditing and Other Matters

Adopted by the Audit Committee

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Contents

1. Purpose and Scope 3
2. Procedures for Receiving and Investigating Complaints 3
3. Protection of “Whistleblowers” 6
4. Confidential and Anonymous Reports by Employees 6
5. Records and Attorney-Client Privilege 6
6. Publication of Procedures 6

1. Purpose and Scope

The Audit Committee of the Board of Directors (the "Audit Committee") of SEACOR Marine Holdings Inc. (together with its subsidiaries and other affiliates, the "Company") has established the following Procedures for Addressing Complaints About Accounting, Auditing and Other Matters (the "Procedures") to receive, retain, investigate and act on complaints and concerns of employees, shareholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company's accounting policies ("Accounting Complaints"), as well as regarding any breaches of the Company's policies or of applicable laws and regulations ("Policy Complaints").

The Audit Committee also intends that these procedures be available to employees who wish to raise concerns on a confidential basis regarding actual or potential breaches of the Company's Supplemental Code of Ethics for the Chairman, CEO and Senior Financial Officers ("Ethics Complaints"). Any Accounting Compliant, Policy Complaint or Ethics Complaint shall be referred to herein as a "Complaint".

The Audit Committee may delegate any of the responsibilities described in these Procedures to the Chair of the Audit Committee or to a subcommittee of the Audit Committee.

2. Procedures for Receiving and Investigating Complaints

a. The Corporate Secretary is authorized to receive and investigate Complaints. In this capacity the Corporate Secretary provides counsel to, and acts under the authority of, the Audit Committee.

b. Complaints may be made to the Corporate Secretary as follows:

- Calling the toll-free Action Line, on an anonymous and confidential basis, on +1-866-384-4277; or
- Submitting your report online, on an anonymous and confidential basis, at EthicsPoint (EthicsPoint can be accessed through the Company's website at www.seacormarine.com and by navigating to the Investors – Corporate Governance page and choosing the Whistleblower link).

c. Complaints may also be made directly to the Chair of the Audit Committee via the same internet-based reporting tool EthicsPoint and the toll-free Action Line used to contact the Corporate Secretary, available on an anonymous and confidential basis.

d. The Chair may, in his or her discretion, return the Complaint to the Corporate Secretary for docketing and investigation in accordance with paragraphs D - F below, or retain the matter for investigation by the Audit Committee in accordance with paragraph H below. Ordinarily the practice of the Chair will be to return Complaints to the Corporate Secretary for investigation.

e. The Corporate Secretary will prepare a written docket (the "Docket") of all Complaints summarizing in reasonable detail for each complaint: the nature of the complaint (including any specific allegations made and the persons involved); the date of receipt of the complaint; the current status of any investigation into the complaint; and any final resolution of the complaint. The Corporate Secretary will distribute an update of the Docket, highlighting recent developments in reasonable detail, to the Chair of the Audit Committee (and, if the Chair so directs, to the full Audit Committee) in advance of each regularly scheduled meeting thereof (other than meetings convened principally to review the Company's periodic reports under the Securities Exchange Act of 1934).

f. In the event a Complaint involves or implicates the Corporate Secretary, the Corporate Secretary will promptly recuse himself from the investigation and inform the Audit Committee in writing. The Audit Committee will thereafter promptly appoint impartial attorneys to investigate the Complaint. The impartial attorneys will conduct an investigation of the Complaint and report their conclusion to the Audit Committee consistent with this policy. If the Complaint covers any corporate governance matter, provide for joint administration by the Audit and Nominating and Corporate Governance Committees.

g. Promptly upon receipt, the Corporate Secretary will evaluate whether a Complaint constitutes an Accounting Complaint. If the Corporate Secretary determines that a complaint is an Accounting Complaint, he will thereafter promptly investigate the Accounting Complaint and report the results of his investigation, in writing, to the Audit Committee (an "Investigation Report"). Investigation Reports will be prepared in reasonable detail and shall be in addition to the information provided to the Audit Committee on the Docket. Such reports will describe the Accounting Complaint, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any. The Corporate Secretary will be free in his discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results. The Corporate Secretary may delegate investigatory responsibility to one or more persons, including persons who are not employees of the

Company. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The Corporate Secretary or his designees may, if they deem it reasonably necessary, require the assistance of the Chief Financial Officer, the Controller, any of their staffs, or any other employees of the Company in investigating and resolving any Accounting Complaint. The parameters of any investigation will be determined by the Corporate Secretary or his designee in their discretion and the Company and its employees will cooperate as necessary in connection with any such investigation.

h. The Audit Committee will review the Docket and any written investigation reports submitted by the Corporate Secretary. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular Complaint (and if with respect to any corporate governance matter, with the Nominating and Corporate Governance Committee). The Audit Committee may, in its discretion, consult with any member of the Company's management who may have appropriate expertise to assist in the evaluation of the Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into a Complaint, and the Company will pay all fees of such auditors, counsel and experts.

i. At any time the Audit Committee may, in its discretion, determine that it, and not the Corporate Secretary, should initiate and/or assume the investigation of any Complaint. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Complaint (and if with respect to any corporate governance matters, with the Nominating and Corporate Governance Committee) and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it, and not the Corporate Secretary, should investigate any Complaint, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press, investor or analyst complaints, and any other factors that are appropriate under the circumstances. Nothing in this section shall require the Corporate Secretary to delay the commencement of an investigation into a Complaint until the next scheduled meeting of the Audit Committee.

3. Protection of “Whistleblowers”

Consistent with the policies of the Company, the Audit Committee, the Corporate Secretary and the Company’s management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a Complaint or provides assistance to the Audit Committee, the Corporate Secretary or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve a Complaint.

4. Confidential and Anonymous Reports by Employees

Employees of the Company are expressly authorized to make Complaints using the procedures described in Section 2 on a confidential and anonymous basis. All Complaints received from employees will be treated confidentially and anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

5. Records and Attorney-Client Privilege

The Corporate Secretary will retain on a strictly confidential basis for a period of five years (or otherwise as required under the Company's record retention policies in effect from time to time) all records relating to any Complaint and to the investigation and resolution thereof. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work product doctrine. Such records will be considered privileged and confidential.

6. Publication of Procedures

The Company will cause these procedures to be communicated to all employees and posted externally on the Company's corporate website. Publication may include an “all employee” email from a member of senior management.