

GRI Standard Title	Disclosure Number	Disclosure Title Individual disclosure items ('a', 'b', 'c', etc.) are not listed here	Location	Page	SABIC Comments
<b>Universal Standards</b>					
<b>Organizational Profile</b>					
General Disclosures	102-1	Name of the organization	SR2019: OVERVIEW	Front Cover; 2-3	-
General Disclosures	102-2	Activities, brands, products, and services	SR2019: OVERVIEW AR2019: SABIC'S BUSINESSES & SABIC AT A	4-5 6-7	-
General Disclosures	102-3	Location of headquarters	SR2019: BACK COVER	Back-cover	-
General Disclosures	102-4	Location of operations	SR2019: OVERVIEW AR2019: AT A GLANCE	4-5 6-7	-
General Disclosures	102-5	Ownership and legal form	AR2019: SHAREHOLDERS AR2019: DETAILS OF AFFILIATES, JVS ASSOCIATED COMPANIES IN THE FINANCIAL STATEMENTS	84 126-129	-
General Disclosures	102-6	Markets served	SR2019: OVERVIEW AR2019: AT A GLANCE	4-5 6-7	-
General Disclosures	102-7	Scale of the organization	SR2019: OVERVIEW AR2019: ANALYSIS	4-5 34	-
General Disclosures	102-8	Information on employees and other workers	SR2019: HUMAN CAPITAL	62-63	SABIC does not currently report on the information of employees and other workers by contract type.
General Disclosures	102-9	Supply chain	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH, SUPPLY CHAIN AND PROCUREMENT, SUSTAINABLE SUPPLY CHAINS, SUSTAINABLE PROCUREMENT AR2019: SUPPLY CHAIN	60, 74-78  48-49	-
General Disclosures	102-10	Significant changes to the organization and its supply chain	SR2019: CHAIRMAN'S WELCOME SR2019: SUSTAINABLE PROCUREMENT	6-7 78	-
General Disclosures	102-12	External initiatives	SR2019: STAKEHOLDER ENGAGEMENT SR2019: ETHICS AND COMPLIANCE SR2019: ABOUT THIS REPORT	18 19-20 82	Saudi Vision 2030 -The Business 20 (B20) Anti-Corruption Forum -United Nations Global Compact -World Economic Forum's Partnering Against Corruption Initiative -Saudi National Anti-Corruption Commission (Nazaha) -Pearl Initiative -Responsible Care® -Plastics Industry Association -American Chemical Council -Arab Fertilizer Association -Association of International Chemical Manufacturers -The China Petroleum and Chemical Industry Federation
General Disclosures	102-13	Membership of associations	SR2019: STAKEHOLDER ENGAGEMENT	18	- World Business Council for Sustainable Development - Alliance to End Plastic Waste (AEPW)

<b>Strategy</b>					
General Disclosures	102-14	Statement from senior decision-maker	SR2019: CHAIRMAN'S WELCOME	6-7	-
General Disclosures	102-15	Key impacts, risks, and opportunities	SR2019: VICE CHAIRMAN AND CEO'S STATEMENT SR2019: STRATEGY AR2019: RISK FACTORS	8-9 12-14 68-75	Description of key sustainability impacts, risks and opportunities can be found throughout the content of this report and in Strategy.
<b>Ethics and Integrity</b>					
General Disclosures	102-16	Values, principles, standards, and norms of behavior	SR2019: ETHICS AND COMPLIANCE	19-20	<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
General Disclosures	102-17	Mechanisms for advice and concerns about ethics	SR2019: ETHICS AND COMPLIANCE	19-20	<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
<b>Governance</b>					
General Disclosures	102-18	Governance structure	SR2019: ETHICS AND COMPLIANCE AR2019: SABIC GOVERNANCE STRUCTURE	20 82-83	-
<b>Stakeholder Engagement</b>					
General Disclosures	102-40	List of stakeholder groups	SR2019: STAKEHOLDER ENGAGEMENT TS2019: STAKEHOLDER ANALYSIS AND ENGAGEMENT	18 7-8	
General Disclosures	102-41	Collective bargaining agreements	-	-	SABIC does not currently report the percentage of total employees covered by collective bargaining agreements.
General Disclosures	102-42	Identifying and selecting stakeholders	SR2019: STAKEHOLDER ENGAGEMENT TS2019: STAKEHOLDER ANALYSIS AND ENGAGEMENT	18 7-8	-
General Disclosures	102-43	Approach to stakeholder engagement	SR2019: STAKEHOLDER ENGAGEMENT TS2019: STAKEHOLDER ANALYSIS AND ENGAGEMENT	18 7-8	-
General Disclosures	102-44	Key topics and concerns raised	SR2019: STAKEHOLDER ENGAGEMENT TS2019: STAKEHOLDER ANALYSIS AND ENGAGEMENT	18 7-8	-
<b>Reporting Practice</b>					
General Disclosures	102-45	Entities included in the consolidated financial statements	AR2019: DETAILS OF AFFILIATES, JVS ASSOCIATED COMPANIES IN THE FINANCIAL STATEMENTS	126-129	-
General Disclosures	102-46	Defining report content and topic Boundaries	SR2019: ABOUT THIS REPORT TS2019: REPORT BOUNDARIES	82 7	-
General Disclosures	102-47	List of material topics	SR2019: MATERIALITY TS2019: MATERIALITY	15-16 5-6	-
General Disclosures	102-48	Restatements of information	TS2019: RESOURCE AND ENERGY EFFICIENCY	17	This report does not include any corrections or restatements of information provided in previous reports.
General Disclosures	102-49	Changes in reporting	SR2019: MATERIALITY TS2019: REPORT BOUNDARIES	15-16 7	SR 2019 does not include any significant changes in scope/coundaries. Changes will be made in SR2020.

General Disclosures	102-50	Reporting period	SR2019: ABOUT THIS REPORT TS2019: REPORT BOUNDARIES	82 7	-
General Disclosures	102-51	Date of most recent report	SR2019: ABOUT THIS REPORT	82	SABIC publishes its Sustainability Report annually. The Company published its most recent previous report in April 2020.
General Disclosures	102-52	Reporting cycle	SR2019: ABOUT THIS REPORT	82	SABIC reports on an annual basis
General Disclosures	102-53	Contact point for questions regarding the report	SR2019: BACK COVER	Back-cover	To contact SABIC in relation to this report, at <a href="mailto:info@sabic.com">info@sabic.com</a>
General Disclosures	102-54	Claims of reporting in accordance with the GRI Standards	SR2019: ABOUT THIS REPORT	82	SABIC's 2019 Sustainability Report was prepared in accordance with our internally developed reporting criteria, which aligned with the "Core" option of the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines.
General Disclosures	102-55	GRI content index	-	-	The GRI Content Index information can be found at: <a href="https://www.sabic.com/en/sustainability">https://www.sabic.com/en/sustainability</a>
General Disclosures	102-56	External assurance	SR2019: ASSURANCE REPORT OF THE INDEPENDENT AUDITOR	83-85	SABIC engaged KPMG to provide limited assurance on selected sustainability metrics. A copy of the KPMG Assurance Statement is provided in the Addendum.

## Economic

### GRI 201: Economic Performance

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	-
Management Approach	103-2	The management approach and its components	SR2019: MATERIALITY SR2019: STRATEGY SR2019: ETHICS AND COMPLIANCE	15-16 12-14 19-20	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY AR2019: OUR STRATEGY	12-14 14	-
Economic Performance	201-1	Direct economic value generated and distributed	AR2019: BUSINESS PERFORMANCE SR2019: MATERIALITY SR2019: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH	26-31 15-16 24-25	-
Economic Performance	201-3	Defined benefit plan obligations and other retirement plans	AR2019: RISK FACTORS	75	"Defined benefit plan obligations exist in many regions and vary considerably from country to country. SABIC meets its obligations in compliance with applicable legislation and regulation.
Economic Performance	201-4	Financial assistance received from government	TS2019: SABIC STRUCTURE	7	SABIC is 70% directly owned by the Public Investment Fund (the "PIF"), which is wholly owned by the Government of Saudi Arabia and does not receive direct financial assistance.

### GRI 202: Market Presence

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
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Management Approach	103-2	The management approach and its components	SR2019: MATERIALITY SR2019: STRATEGY SR2019: SUSTAINABILITY GOVERNANCE	15-16 12-14 20	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY AR2019: OUR STRATEGY	12-14 14-15	-
Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	-	SABIC seeks to pay a competitive wage in the regions where we operate. We comply all applicable local minimum wage and overtime laws.
Market Presence	202-2	Proportion of senior management hired from the local community	-	-	In Saudi Arabia, SABIC has to meet "Saudization" targets set by the government. This translates into a high percentage of upper management there being local talent. Our overall Saudization for all employees in the KSA is over 90%.

#### GRI 203: Indirect Economic Impacts

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Indirect Economic Impacts	203-2	Significant indirect economic impacts	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE SR2019: STAKEHOLDER ENGAGEMENT TS2019: SUSTAINABILITY PERFORMANCE SUMMARY REPORTING	60-61  18 13	-

#### GRI 204: Procurement Policies

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Procurement Practices	204-1	Proportion of spending on local suppliers	SR2019: SUSTAINABLE PROCUREMENT	78	-

#### GRI 205: Anti-Corruption

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its	SR2019: ETHICS AND COMPLIANCE: HUMAN	20	-

Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY SR2019: ETHICS AND COMPLIANCE	12-14 19	-
Anti-corruption	205-1	Operations assessed for risks related to corruption	SR2019: ETHICS AND COMPLIANCE: COMPLIANCE INVESTIGATION DATA	19	-
Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	SR2019: ETHICS AND COMPLIANCE	19-20	-
Anti-corruption	205-3	Confirmed incidents of corruption and actions taken	-	-	SABIC was not subject to any legal actions or governmental investigations for anti-corruption in 2019.

**GRI 206: Anti-Competitive Behavior**

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SABIC CODE OF ETHICS		<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-		SABIC was not subject to any legal actions or governmental investigations for anti-competitive behavior in 2019.

**Environmental**

**GRI 301: Materials**

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH AND OUR PERFORMANCE SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	24-25 36-38	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Materials	301-1	Materials used by weight or volume	-		We are actively working on renewable feedstocks, however we do not have a weight or volume numbers. We plan to have these numbers incorporated into our report in next two years.
Materials	301-2	Recycled input materials used	SR2019: STEP-CHANGE TARGETS SR2019: LOOKING FORWARD SR2019: INNOVATION AND SUSTAINABILITY SOLUTIONS: CIRCULAR ECONOMY	15 17 26	

Materials	301-3	Reclaimed products and their packaging materials	SR2019: STEP-CHANGE TARGETS SR2019: LOOKING FORWARD SR2019: INNOVATION AND SUSTAINABILITY SOLUTIONS: CIRCULAR ECONOMY	15 17 26	
<b>GRI 302: Energy</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	36-38	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Energy	302-1	Energy consumption within the organization	SR2019: ENERGY	40	-
Energy	302-3	Energy intensity	SR2019: ENERGY SR2019: ABOUT SABIC: PERFORMANCE SUMMARY	40 21	-
Energy	302-4	Reduction of energy consumption	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR PERFORMANCE SR2019: ABOUT SABIC: PERFORMANCE SUMMARY	38 21	-
<b>GRI 303: Water</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	36-38	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Water	303-1	Water withdrawal by source	SR2019: WATER SR2019: ABOUT SABIC: PERFORMANCE SUMMARY	41 21	-
Water	303-2	Water sources significantly affected by withdrawal of water	-		SABIC's largest sources of water are the Arabian and Red seas, and large rivers within Americas and Europe that are used by multiple industries. Therefore, we have not prioritized detailed reporting on this indicator.
Water	303-3	Water recycled and reused	-		SABIC has chosen to measure and set targets on fresh water usage and does not compile data on water recycling and re-use.
<b>GRI 305: Emissions</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.

Management Approach	103-2	The management approach and its components	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	36-38	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Emissions	305-1	Direct (Scope 1) GHG emissions	SR2019: CLIMATE CHANGE AND GREENHOUSE GAS	39	-
Emissions	305-2	Energy indirect (Scope 2) GHG emissions	SR2019: CLIMATE CHANGE AND GREENHOUSE GAS	39	-
Emissions	305-4	GHG emissions intensity	SR2019: CLIMATE CHANGE AND GREENHOUSE GAS SR2019: ABOUT SABIC: PERFORMANCE SUMMARY	39 21	-
Emissions	305-5	Reduction of GHG emissions	SR2019: CLIMATE CHANGE AND GREENHOUSE GAS SR2019: ABOUT SABIC: PERFORMANCE SUMMARY	39 21	-
<b>GRI 306: Effluents and Waste</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	36-38	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Effluents and Waste	306-1	Water discharge by quality and destination	-	-	Priority has been given to measuring and making progress on water usage rather than on discharge, therefore data are not available across all our global sites for reporting. We plan to address this gap in next two years.
Effluents and Waste	306-2	Waste by type and disposal method	SR2019: MATERIAL LOSS SR2019: SUSTAINABLE SUPPLY CHAINS	42 75	-
Effluents and Waste	306-3	Significant spills	SR2019: RISK AND EMERGENCY RESPONSE MANAGEMENT: ENVIRONMENTAL RELEASES AND EMISSIONS MANAGEMENT	51	-
Effluents and Waste	306-4	Transport of hazardous waste	SR2019: RISK AND EMERGENCY RESPONSE MANAGEMENT	50-53	-
<b>GRI 307: Environmental Compliance</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	36-38	-

Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	-		In 2019, the total amount of all monetary penalties assessed against SABIC for alleged non-compliance with environmental laws and regulations was less than \$500,000. In 2019, SABIC received 24 notices from regulatory agencies alleging non-compliance with environmental laws and regulations.

#### GRI 308: Supplier Environmental Assessment

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	SR2019: SUSTAINABLE PROCUREMENT	78	SABIC's supplier screening process is in place with the goal to screen all suppliers going forward. Nearly 100% followed this process in 2019.
Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	SR2019: SUSTAINABLE SUPPLY CHAINS	75-77	

#### Social

##### GRI 401: Employment

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Employment	401-1	New employee hires and employee turnover	-		SABIC does not disclose this information externally.
Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-		SABIC is a diverse global company and provides benefit packages in compliance with applicable country-specific regulations. It is our goal to provide competitive benefit packages compared to the industry standard.
Employment	401-3	Parental leave	-		Because of differences across countries, SABIC does not track this information in a way that allow for consistent global reporting. SABIC complies with relevant legislation, regulation and standard practices.

##### GRI 403: Occupational Health and Safety



Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: EHSS AND PRODUCT SAFETY: OUR APPROACH AND OUR PERFORMANCE	46-47	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Occupational Health and Safety	403-1	Workers representation in formal joint management-worker health and safety committees	SR2019: EHSS AND PRODUCT SAFETY: OUR APPROACH AND OUR PERFORMANCE	46-47	-
Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR2019: CULTURE OF CONTINUOUS IMPROVEMENT	48-49	-
<b>GRI 404: Training and Education</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Training and Education	404-1	Average hours of training per year per employee	TS2019: HUMAN CAPITAL DEVELOPMENT	32	We will be reporting this number from next year as a software upgrade will enable us to get this number directly, which we are currently unable to do.
Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	SR2019: OUR WORKFORCE	64-66	
Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews	-		Employee performance reviews are incorporated into our performance based approach but details are not disclosed externally.
<b>GRI 405: Diversity and Equal Opportunity</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	-		We do not report on this Aspect externally at this time.

Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	-		We do not report on this Aspect because we do not collect information to this level of detail or report it externally at this time.
<b>GRI 406: Non-Discrimination</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SABIC CODE OF ETHICS		<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	TS2019: ETHICS AND COMPLIANCE	9-10	-
<b>GRI 407: Freedom of Association and Collective Bargaining</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SABIC CODE OF ETHICS: FAIR EMPLOYMENT PRACTICES	21 2	<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
Management Approach	103-3	Management approach: Evaluation of the management approach	SABIC SUPPLIER CODE OF CONDUCT: FAIR EMPLOYMENT		<a href="https://supplier.sabic.com/COC/Supplier%20code%20of%20conduct.pdf">https://supplier.sabic.com/COC/Supplier%20code%20of%20conduct.pdf</a>
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR2019: SUSTAINABLE PROCUREMENT	78	-
<b>GRI 408: Child Labor</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SABIC CODE OF ETHICS: FAIR EMPLOYMENT PRACTICES	21	<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	SR2019: SUSTAINABLE PROCUREMENT	78	-
<b>GRI 409: Forced and Compulsory Labor</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.

Management Approach	103-2	The management approach and its components	SABIC CODE OF ETHICS: FAIR EMPLOYMENT PRACTICES	21	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SABIC CODE OF ETHICS		SABIC's procurement contracts contain language on our fair employment practices policy and suppliers are asked to adhere to our Code of Conduct. SABIC codes and policies are included in all our business dealings, including acquisitions and joint ventures.
<b>GRI 410: Security Practices</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: EHSS AND PRODUCT SAFETY: RISK AND EMERGENCY MANAGEMENT	50-53	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Security Practices	410-1	Security personnel trained in human rights policies or procedures	SABIC CODE OF ETHICS		<a href="https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>
<b>GRI 412: Human Rights Assessment</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ETHICS AND COMPLIANCE: HUMAN RIGHTS	20	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	SR2019: ETHICS AND COMPLIANCE	20	On a 3 year cycle, each SABIC business unit and function completes a business risk review, which includes a review of all policies in our Code of Ethics, including our Fair Employment Practices Policy. In addition to our internal reviews, we are sometimes subject to review by our customers as well. For example, in 2019, an external Together for Sustainability audit was completed at our methanol production facility in KSA and our labor and human rights practices were reviewed as part of that assessment.
Human Rights Assessment	412-2	Employee training on human rights policies or procedures	SR2019: PERFORMANCE SUMMARY	21	

Human Rights Assessment	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SABIC CODE OF ETHICS	-	SABIC's procurement contracts contain language on our fair employment practices policy and suppliers are asked to adhere to our Code of Conduct. SABIC codes and policies are included in all our business dealings, including acquisitions and joint ventures.
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#### GRI 413: Local Communities

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	SR2019: SOCIAL IMPACTS AND COMMUNITY RELATIONSHIPS SR2019: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS	68 69-73	-

#### GRI 414: Supplier Social Assessment

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	60-61	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	SR2019: SUSTAINABLE PROCUREMENT	78	-
Supplier Social Assessment	414-2	Negative social impacts in the supply chain and actions taken	SR2019: SUSTAINABLE PROCUREMENT	78	-

#### GRI 415: Public Policy

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: STRATEGY AR2019 ENABLING SAUDI VISION 2030	12-14 17-19	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Public Policy	415-1	Political contributions	-	-	SABIC has not made any political contributions in 2019.

#### GRI 416: Customer Health and Safety

Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: EHSS AND PRODUCT SAFETY: OUR APPROACH AND OUR PERFORMANCE	46-47	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	SR2019: PRODUCT STEWARDSHIP	54-56	SABIC has a comprehensive program to evaluate health and safety of our products and are making continuous progress in this area but does not currently have a specific metric to report externally.
Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR2019: PRODUCT STEWARDSHIP	54-56	
<b>GRI 417: Marketing and Labeling</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: EHSS AND PRODUCT SAFETY: OUR APPROACH AND OUR PERFORMANCE	46-47	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Marketing and Labeling	417-1	Requirements for product and service information and labeling	SR2019: PRODUCT STEWARDSHIP	54-56	-
Marketing and Labeling	417-2	Incidents of non-compliance concerning product and service information and labeling	SR2019: PRODUCT STEWARDSHIP	54-56	-
<b>GRI 419: Socioeconomic Compliance</b>					
Management Approach	103-1	Explanation of the material topic and its Boundary	SR2019: MATERIALITY	15-16	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
Management Approach	103-2	The management approach and its components	SR2019: MATERIALITY SR2019: STRATEGY SR2019: ETHICS AND COMPLIANCE	15-16 12-14 20	-
Management Approach	103-3	Management approach: Evaluation of the management approach	SR2019: STRATEGY	12-14	-
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	-		SABIC has not had significant non-compliance with laws / regulations in 2019 that resulted in a financially material impact.