

# GRI CONTENT INDEX 2021

## Documents referred:

SR2021: Sustainability Report	<a href="https://www.sabic.com/assets/en/Images/SABIC_Sustainability_Report_2021_EN_tcm1010-34677.pdf">https://www.sabic.com/assets/en/Images/SABIC_Sustainability_Report_2021_EN_tcm1010-34677.pdf</a>
AR2021: Annual Report	<a href="https://www.sabic.com/assets/en/Images/SABIC_Annual_Report_2021_EN_tcm1010-32120.pdf">https://www.sabic.com/assets/en/Images/SABIC_Annual_Report_2021_EN_tcm1010-32120.pdf</a>
TS2021: Technical Supplement	<a href="https://www.sabic.com/en/sustainability">https://www.sabic.com/en/sustainability</a>
GRI2021: GRI Content Index	<a href="https://www.sabic.com/en/sustainability">https://www.sabic.com/en/sustainability</a>
SABIC CODE OF ETHICS	<a href="https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf">https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf</a>

## GRI CONTENT INDEX

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102-4	Location of operations	SR2021: OVERVIEW AR2021: OUR GLOBAL FOOTPRINT	8 8		
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102-15	Key impacts, risks, and opportunities	SR2021: VICE CHAIRMAN AND CEO'S STATEMENT AR2021: RISK ASSESSMENT AND GOVERNANCE	12 26; 118	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>				
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102-29	Identifying and managing economic, environmental, and social impacts	SR2021: STRATEGY SR2021: MATERIALITY SR2021: ETHICS AND COMPLIANCE	14 18 21	
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102-42	Identifying and selecting stakeholders	SR2021: STAKEHOLDER ENGAGEMENT TS2021: STAKEHOLDER ANALYSIS AND ENGAGEMENT	20 7	
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102-48	Restatements of information	TS2021: RESTATEMENTS OF INFORMATION	14	
102-49	Changes in reporting	SR2021: MATERIALITY TS2021: REPORT BOUNDARIES	18 6	
102-50	Reporting period	SR2021: ABOUT THIS REPORT TS2021: REPORT BOUNDARIES	96 6	
102-51	Date of most recent report	SR2021: ABOUT THIS REPORT	96	SABIC publishes its Sustainability Report annually. The Company published its most recent previous report in April 2021.
102-52	Reporting cycle	SR2021: ABOUT THIS REPORT	96	SABIC reports on an annual basis
102-53	Contact point for questions regarding the report	SR2021: BACK COVER	Back cover	To contact SABIC in relation to this report, at <a href="mailto:info@sabic.com">info@sabic.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	SR2021: ABOUT THIS REPORT	96	We align our internal reporting criteria with the "Core" option of the GRI Sustainability Reporting Guidelines

102-55	GRI content index	TS2021: REPORT BOUNDARIES SR2021: ABOUT THIS REPORT	6 96	<a href="https://www.sabic.com/en/sustainability">https://www.sabic.com/en/sustainability</a>
102-56	External assurance	SR2021: ASSURANCE REPORT OF THE INDEPENDENT AUDITOR	97	

## Economic

### GRI 201: Economic Performance 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: MATERIALITY SR2021: STRATEGY SR2021 ETHICS AND COMPLIANCE	18 14 21	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY AR2021: OUR STRATEGY	14 20	
201-1	Direct economic value generated and distributed	AR2021: BUSINESS PERFORMANCE SR2021: MATERIALITY SR2021: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH	28 18 26	
201-2	Financial implications and other risks and opportunities due to climate change	TS2021: RESOURCE EFFICIENCY SR2021: MATERIALITY SR2021: STRATEGY SR2021: CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH CDP Disclosure C3	18 18 14 42	
201-3	Defined benefit plan obligations and other retirement plans	SR2021: ESG REPORTING STEERING COMMITTEE	17	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. Data unavailable: SABIC ESG team has put a process in place to have this information available in next two to three years.
201-4	Financial assistance received from government	TS2021: SABIC STRUCTURE	6	

### GRI 202: Market Presence 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: MATERIALITY SR2021: STRATEGY SR2021: ETHICS AND COMPLIANCE: SUSTAINABILITY GOVERNANCE	18 14 22	

103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY AR2021: OUR STRATEGY	14 20		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SR2021: ESG REPORTING STEERING COMMITTEE	17	SABIC seeks to pay a competitive wage in the regions where we operate. We comply all applicable local minimum wage and overtime laws.	Data unavailable: SABIC ESG team has put a process in place to have this information available in next two to three years
202-2	Proportion of senior management hired from the local community	AR2021: CORPORATE GOVERNANCE	72	In Saudi Arabia, SABIC has to meet "Saudization" targets set by the government. This translates into a high percentage of upper management there being a local talent. Our overall Saudization for all employees in the KSA is over 90%.	
<b>GRI 203: Indirect Economic Impacts 2016</b>					
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.	
103-2	The management approach and its components	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	74		
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14		
203-1	Infrastructure investments and services supported	AR2021: BUSINESS PERFORMANCE, ASSETS SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY-SAUDI ENERGY EFFICIENCY PROGRAM (SEEP)	28 44		
203-2	Significant indirect economic impacts	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE SR2021: STAKEHOLDER ENGAGEMENT TS2021: STAKEHOLDER ANALYSIS AND ENGAGEMENT	74 20 7		
<b>GRI 204: Procurement Practices 2016</b>					
103-1	Explanation of the material topic and its Boundary	SR2021: SUSTAINABLE PROCUREMENT SR2021: SUSTAINABLE SUPPLY CHAINS <a href="https://supplier.sabic.com">https://supplier.sabic.com</a> (Supplier Due Diligence Program and Supplier Code of Conduct)	91 90	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.	
103-2	The management approach and its components	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	74		
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: PERFORMANCE SUMMARY	14 23		

204-1	Proportion of spending on local suppliers	SR2021: SUSTAINABLE PROCUREMENT	91	
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### GRI 205: Anti-Corruption 2016

103-1	Explanation of the material topic and its Boundary	SR2021: STRATEGY SR2021: ETHICS AND COMPLIANCE TS2021: ETHICS AND COMPLIANCE <a href="http://www.sabic.com/en/about/Our-Compliance-Culture">www.sabic.com/en/about/Our-Compliance-Culture</a>	14 21 8	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ETHICS AND COMPLIANCE TS2021: ETHICS AND COMPLIANCE	21 8	
103-3	Management approach: Evaluation of the management approach	SR2021: ETHICS AND COMPLIANCE TS2021: ETHICS AND COMPLIANCE	21 8	
205-1	Operations assessed for risks related to corruption	SR2021: ETHICS AND COMPLIANCE SR2021: PERFORMANCE SUMMARY TS2021: ETHICS AND COMPLIANCE	21 23 8	
205-2	Communication and training about anti-corruption policies and procedures	SR2021: ETHICS AND COMPLIANCE <a href="http://www.sabic.com/en/about/Our-Compliance-Culture">www.sabic.com/en/about/Our-Compliance-Culture</a>	21	
205-3	Confirmed incidents of corruption and actions taken	SR2021: PERFORMANCE SUMMARY	23	SABIC was not subject to any legal actions or governmental investigations for anti-corruption in 2021.

### GRI 206: Anti-Competitive Behavior 2016

103-1	Explanation of the material topic and its Boundary	SR2021: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS	21	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS	21	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS	14 21	
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 2021.

### Environmental

### GRI 301: Materials 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH AND OUR PERFORMANCE SR2021: CIRCULAR ECONOMY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	26 28 42	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
301-2	Recycled input materials used	SR2021: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR PERFORMANCE SR2021: CIRCULAR ECONOMY	27 28	Data not available: SABIC has TruCircle portfolio based on chemically recycled polymers, and also sells grades with mechanically recycled polymers. SABIC has a target to produce 200 ktons of TruCircle products in Europe by 2025, in line with an EU Commission pledge. We intend to report these numbers in a year or two.

### GRI 302: Energy 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	42	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
302-1	Energy consumption within the organization	SR2021: ENERGY	48	
302-3	Energy intensity	SR2021: ENERGY SR2021: ABOUT SABIC: PERFORMANCE SUMMARY	48 23	
302-4	Reduction of energy consumption	SR2021: PERFORMANCE SUMMARY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	23 42	
302-5	Reduction in energy requirements in products and services	SR2021: KEY MARKETS SR2021: INNOVATION AND SUSTAINABILITY: OUR APPROACH	36 26	

### GRI 303: Water and Effluents 2018

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE TS2021: WATER MANAGEMENT	42  22	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
303-1	Interactions with water as a shared resource	SR2021: WATER TS2021:WATER MANAGEMENT	49 22	
303-2	Management of water discharge-related impacts	SR2021: RISK AND EMERGENCY RESPONSE MANAGEMENT TS2021: WATER MANAGEMENT	61  22	
303-3	Water withdrawal	SR2021: WATER TS2021: WATER MANAGEMENT	49 22	
303-4	Water discharge	SR2021: RISK AND EMERGENCY RESPONSE MANAGEMENT SR2021: WATER	61 49	
303-5	Water consumption	SR2021: WATER SR2021: WATER MANAGEMENT	49 22	
<b>GRI 305: Emissions 2016</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE	42	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
305-1	Direct (Scope 1) GHG emissions	SR2021: GREENHOUSE GAS	46	
305-2	Energy indirect (Scope 2) GHG emissions	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2021 GREENHOUSE GAS	42 46	
305-3	Other indirect (Scope 3) GHG emissions	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2021 GREENHOUSE GAS Scope 3 in CDP disclosure	42  46	

305-4	GHG emissions intensity	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH	42	
		SR2021 GREENHOUSE GAS	46	
		SR2021 ABOUT SABIC: PERFORMANCE SUMMARY	23	
305-5	Reduction of GHG emissions	SR2021: GREENHOUSE GAS	46	
		SR2021: PERFORMANCE SUMMARY	23	
		TS2021: AVOIDED EMISSIONS	19	
305-6	Emissions of ozone-depleting substances (ODS)			Data unavailable: The data is available at the local level to comply with regional regulations. SABIC ESG team has put a process in place to have the global consolidated numbers available next year.
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			Data unavailable: The data is available at the local level to comply with regional regulations. SABIC ESG team has put a process in place to have the global consolidated numbers available for reporting next year.
<b>GRI 306: Waste 2020</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
		SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	44	
103-2	The management approach and its components	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH	42	
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103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
		SR2021: ETHICS AND COMPLIANCE	21	
306-1	Waste generation and significant waste-related impacts	SR2021: MATERIAL LOSS	50	
		SR2021: PERFORMANCE SUMMARY	23	
306-2	Management of significant waste-related impacts	SR2021: MATERIAL LOSS	50	
		SR2021: RISK AND EMERGENCY RESPONSE MANAGEMENT: ENVIRONMENTAL RELEASES AND EMISSIONS MANAGEMENT	60	
306-3	Waste generated	SR2021: MATERIAL LOSS	50	
		SR2021: PERFORMANCE SUMMARY	23	
		TS2021: MATERIAL EFFICIENCY AND WASTE MANAGEMENT	22	

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**GRI 307: Environmental Compliance 2016**

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103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR PERFORMANCE	42 45	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
307-1	Non-compliance with environmental laws and regulations	TS2021: COMPLIANCE	28	The monetary value of fines paid by SABIC in 2021 for non-compliance with environmental laws and regulations was not significant.

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**GRI 308: Supplier Environmental Assessment 2016**

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103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY SR2021: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH	18 44	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2021 GREENHOUSE GAS	42 46	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
308-1	New suppliers that were screened using environmental criteria	SR2021: SUSTAINABLE PROCUREMENT	92	
308-2	Negative environmental impacts in the supply chain and actions taken	SR2021: SUSTAINABLE PROCUREMENT SR2021: SUSTAINABLE SUPPLY CHAINS	91 90	

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**Social**

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**GRI 401: Employment 2016**

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103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH SR2021: HUMAN CAPITAL	74 76	

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103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: ENGAGEMENT AND COLLABORATION: OUR PERFORMANCE SR2021: HUMAN CAPITAL: OUR PERFORMANCE	14 75 77	
401-1	New employee hires and employee turnover	SR2021: HUMAN CAPITAL	77	
<b>GRI 403: Occupational Health and Safety 2018</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: EHSS AND PRODUCT SAFETY: OUR APPROACH	54	
103-3	Management approach: Evaluation of the management approach	SR2021: EHSS AND PRODUCT SAFETY: OUR PERFORMANCE SR2021: CULTURE OF CONTINUOUS IMPROVEMENT SR2021: STRATEGY	56 57 14	
403-1	Occupational health and safety management system	SR2021: EHSS AND PRODUCT SAFETY: OUR APPROACH SR2021: EHSS AND PRODUCT SAFETY: OUR PERFORMANCE SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	54 56 57	
403-2	Hazard identification, risk assessment, and incident investigation	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	58	
403-3	Occupational health services	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	
403-4	Worker participation, consultation, and communication on occupational health and safety	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	
403-5	Worker training on occupational health and safety	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	
403-6	Promotion of worker health	SR2021: EHSS AND PRODUCT SAFETY: OUR APPROACH OUR PERFORMANCE TS2021: HUMAN CAPITAL: WORKERS AND COMMUNITIES	54 30	

403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR2021: EHSS AND PRODUCT SAFETY RISK AND EMERGENCY RESPONSE MANAGEMENT	60	
403-8	Workers covered by an occupational health and safety management system	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	All SABIC employees are covered under the EHSS system, which includes full-time employees and contractors.
403-9	Work-related injuries	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	
<b>GRI 404: Training and Education 2016</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	74	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
404-1	Average hours of training per year per employee	SR2021: HUMAN CAPITAL: PERFORMANCE METRICS	77	
404-2	Programs for upgrading employee skills and transition assistance programs	SR2021: HUMAN CAPITAL SR2021: OUR WORKFORCE	76 80	
404-3	Percentage of employees receiving regular performance and career development reviews	SR2021: HUMAN CAPITAL SR2021: OUR WORKFORCE	76 80	Employee performance reviews for all employees are incorporated into our performance based approach but details are not disclosed externally.
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: OUR WORKFORCE SR2021: DIVERSITY, INCLUSION, AND COLLABORATION	80 84	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE	74	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: HUMAN CAPITAL	14 76	

405-1	Diversity of governance bodies and employees	SR2021: HUMAN CAPITAL SR2021: OUR WORKFORCE SR2021: DIVERSITY, INCLUSION, AND COLLABORATION	76 80 84	
<b>GRI 406: Non-Discrimination 2016</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	CODE OF ETHICS - <a href="https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf">https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf</a> <a href="https://supplier.sabic.com">https://supplier.sabic.com</a>		
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: HUMAN CAPITAL	14 76	
406-1	Incidents of discrimination and corrective actions taken	SR2021: ETHICS AND COMPLIANCE SR2021: PERFORMANCE SUMMARY TS2021: ETHICS AND COMPLIANCE	21 23 8	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SABIC CODE OF ETHICS: FAIR EMPLOYMENT PRACTICES SABIC SUPPLIER CODE OF CONDUCT: FAIR EMPLOYMENT		<a href="https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf">https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf</a> <a href="https://supplier.sabic.com">https://supplier.sabic.com</a>
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY SR2021: HUMAN CAPITAL	14 76	

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				This is determined by local laws. The European Works Council meets twice a year with European Management to discuss SABIC's EU affairs. Workers' rights to join labor unions, workers' councils, or other collective bargaining organizations are granted in compliance with applicable law. For instance, we have labor committees in all Saudi sites.
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**GRI 408: Child Labor 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY		18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: SUSTAINABLE SUPPLY CHAINS SABIC CODE OF ETHICS		90	
103-3	Management approach: Evaluation of the management approach	SR2021: SUSTAINABLE SUPPLY CHAINS		90	
408-1	Operations and suppliers at significant risk for incidents of child labor	SR2021: SUSTAINABLE SUPPLY CHAINS		90	

**GRI 409: Forced and Compulsory Labor 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY		18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: SUSTAINABLE SUPPLY CHAINS		90	
103-3	Management approach: Evaluation of the management approach	SABIC CODE OF ETHICS SR2021: SUSTAINABLE SUPPLY CHAINS		90	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR2021: SUSTAINABLE SUPPLY CHAINS		90	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 410: Security Practices 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: EHSS AND PRODUCT SAFETY: RISK AND EMERGENCY RESPONSE	60	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: EHSS AND PRODUCT SAFETY: RISK AND EMERGENCY RESPONSE	60	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
410-1	Security personnel trained in human rights policies or procedures	SABIC CODE OF ETHICS		

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**GRI 412: Human Rights Assessment 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: ETHICS AND COMPLIANCE: HUMAN RIGHTS	21	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
412-1	Operations that have been subject to human rights reviews or impact assessments	SR2021: SABIC HUMAN RIGHTS PROGRAM	9	We are currently revamping our bottom-up compliance review process with a view towards more meaningful and comprehensive reviews that cover all policies of our Code of Ethics, including our Fair Employment Practices policy. In addition, we are sometimes subject to human rights reviews conducted by our customers. In recent years, these have covered topics such as working hours, dormitory conditions, and sanitation for SABIC employees, as well as human rights in our supply chain.
412-2	Employee training on human rights policies or procedures	SR2021: PERFORMANCE SUMMARY	23	

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 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18		All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2021: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS	85 86		
103-3	Management approach: Evaluation of the management approach	SR2021: PERFORMANCE SUMMARY SR2021: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2021: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS	23 85 86		
413-1	Operations with local community engagement, impact assessments, and development programs	SR2021: PERFORMANCE SUMMARY SR2021: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2021: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS	23 85 86		

#### GRI 414: Supplier Social Assessment 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18		All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: STRATEGY	14		
103-3	Management approach: Evaluation of the management approach	SR2021: SUSTAINABLE SUPPLY CHAINS SR2021: SUSTAINABLE PROCUREMENT	90 91		
414-1	New suppliers that were screened using social criteria	SR2021: SUSTAINABLE PROCUREMENT	92		
414-2	Negative social impacts in the supply chain and actions taken	SR2021: SUSTAINABLE PROCUREMENT	92		

#### GRI 416: Customer Health and Safety 2016

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP	64	
		TS2021: WEIGHT OF EVIDENCE APPROACH	26	
103-3	Management approach: Evaluation of the management approach	SR2021: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP	64	
		TS2021: PRODUCT STEWARDSHIP: PERFORMANCE AND METRICS	26	
416-1	Assessment of the health and safety impacts of product and service categories	SR2021: INNOVATION AND SUSTAINABILITY SOLUTIONS	27	
		SR2021: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP	64	
		TS2021: PRODUCT STEWARDSHIP: PERFORMANCE AND METRICS	26	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	

#### **GRI 417: Marketing and Labeling 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
103-2	The management approach and its components	SR2021: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP	64	
103-3	Management approach: Evaluation of the management approach	SR2021: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT	57	
417-1	Requirements for product and service information and labeling	SR2021: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP	64	
		TS2021: EU REACH REGULATIONS	27	
		TS2021: PRODUCT AND SERVICE LABELING	27	

#### **GRI 419: Socioeconomic Compliance 2016**

103-1	Explanation of the material topic and its Boundary	SR2021: MATERIALITY	18	All material topics are organization-wide except where a limited scope is defined in the discussion of that specific metric.
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103-2	The management approach and its components	SR2021: MATERIALITY SR2021: STRATEGY SR2021: ETHICS AND COMPLIANCE	18 14 21	
103-3	Management approach: Evaluation of the management approach	SR2021: STRATEGY	14	
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 2021 that resulted in a financially material impact.