

GENERAL STANDARD DISCLOSURES				
General standard disclosure		Link	Page(s)	Comment
<b>STRATEGY AND ANALYSIS</b>				
G4-1	CEO & Chairman statement	SR2017: CHAIRMAN'S WELCOME	04	
		SR2017: VICE CHAIRMAN AND CEO'S WELCOME	06	
<b>ORGANIZATIONAL PROFILE</b>				
G4-3	Company name	SR2017: OVERVIEW - THIS IS SABIC	Overview	
G4-4	Company brand, products and services	SR2017: OVERVIEW - SABIC CORE MARKETS & VALUE CHAIN AR2017: SABIC'S BUSINESSES & SABIC AT A GLANCE	Overview 02	
G4-5	Location of headquarters	SR2017	Back cover	
G4-6	Main countries of operation	AR2017: GLOBAL DIRECTORY	74-82	
G4-7	Nature of ownership and legal form	AR2017: Global directory	70-82	
G4-8	Markets served (e.g. sectors, customers)	AR2017: OUR CORE MARKETS	30-45	
G4-9	Scale of company (e.g. employees, sales)	AR2017: OVERVIEW	02-03	
G4-10	Employee profile	SR2017: DEVELOPING HUMAN CAPITAL - OUR APPROACH AND PERFORMANCE	56	SABIC currently only reports on the percentage of women in the force & number of participants in learning programs
G4-11	Collective bargaining agreements			SABIC does not currently report the percentage of total employees covered by collective bargaining agreements but per Code of Ethics (p. 22), SABIC observes "all applicable labor and employment laws wherever we operate. That includes, wherever applicable, observing those laws that pertain to freedom of association, privacy, recognition of the right to engage in collective bargaining, the prohibition of forced, compulsory and child labor, and those laws that pertain to the elimination of any improper employment discrimination (including unlawful workplace harassment)."
G4-12	Description of company supply chain	AR2017: SUPPLY CHAIN	64-65	
G4-13	Significant changes during reporting period			Description is throughout the SR2017 and the AR2017
G4-14	Precautionary approach / principle	TS2017: Precautionary Principle	22	
G4-15	External charters / initiatives	AR2017: - SABIC FULLY COMMITTED TO SAUDI VISION 2030 - COMPLIANCE AND RISK MANAGEMENT - ENVIRONMENTAL, HEALTH, SAFETY AND SECURITY	- 18 - 56-57 - 58-61	-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®
G4-16	Membership of associations	SR2017: ENGAGEMENT AND COLLABORATION TS2017: Precautionary Principle	12 22	SABIC does not currently report its memberships of association and national or international advocacy groups externally.
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>				
G4-17	Entities included in financial statements	AFS2017: CONSOLIDATED FINANCIAL STATEMENTS	11-128	
G4-18	Process for defining report content	TS2017: About SABIC	03-10	
G4-19	Material issues / aspects identified	SR2017: MATERIALITY	03	
G4-20	Report boundaries inside company	SR2017: ABOUT THIS REPORT TS2017: REPORT BOUNDARIES	86 '04-05	All material aspects are organization-wide except where a limited scope is defined in the discussion of that specific metric.
G4-21	Report boundaries outside company	SR2017: ABOUT THIS REPORT TS2017: REPORT BOUNDARIES	86 '04-05	Material aspects outside the company are either defined for that specific metric in the Sustainability Report or the Technical Supplement.
G4-22	Re-statements of information	TS2017:GHG Emissions and Other Operational Footprint Details	16	This report does not include any corrections or restatements of information provided in previous reports.
G4-23	Significant changes in scope / boundaries	SR2017: ABOUT THIS REPORT TS2017: REPORT BOUNDARIES	86 04-05	RY2017 does not reflect any significant changes in scope/boundaries.
<b>STAKEHOLDER ENGAGEMENT</b>				
G4-24	Stakeholders engaged	SR2017: ENGAGEMENT AND COLLABORATION TS 2017 Stakeholder Analysis and Engagement	12-15 5 - 6	
G4-25	Basis for identification of stakeholders	SR2017: ENGAGEMENT AND COLLABORATION TS 2017 Stakeholder Analysis and Engagement	12-15 5 - 6	
G4-26	Approach to stakeholder engagement	SR2017: ENGAGEMENT AND COLLABORATION TS 2017 Stakeholder Analysis and Engagement	12-15 5 - 6	
G4-27	Issues raised in stakeholder engagement	SR2017: ENGAGEMENT AND COLLABORATION TS 2017 Stakeholder Analysis and Engagement	12-15 5 - 6	
<b>REPORT PROFILE</b>				
G4-28	Reporting period	SR2017: ABOUT THIS REPORT	86	
G4-29	Date of previous report	SABIC publishes its Sustainability Report annually. The Company published its most recent previous report in April 2016.		April 2016
G4-30	Reporting cycle	SABIC reports on an annual basis		Annual
G4-31	Reporting contact point	SR2017	Back cover	
G4-32	GRI CONTENT INDEX - "In accordance" option chosen			SABIC's 2017 Sustainability Report follows the Global Reporting Initiative (GRI) G4 "In accordance-core" guidelines.
G4-33	External assurance	SR2017: ADDNDUM; ASSURANCE REPORT OF THE INDEPENDENT AUDITOR	87-88	
<b>GOVERNANCE</b>				
G4-34	Governance structure	<a href="https://www.sabic.com/en/investors/corporate-governance">https://www.sabic.com/en/investors/corporate-governance</a>	18	SR2017: SUSTAINABILITY GOVERNANCE
<b>ETHICS AND INTEGRITY</b>				
G4-56	Values, principles and codes	About SABIC – Ethics and Compliance Process SR2017: ETHICS AND COMPLIANCE	16 -17 6	<a href="https://www.sabic.com/en/about/sabic-codeof-ethics">https://www.sabic.com/en/about/sabic-codeof-ethics</a>
G4-57	Ethics and compliance processes	About SABIC – Ethics and Compliance Process SR2017: ETHICS AND COMPLIANCE	16 -17 6	<a href="https://www.sabic.com/en/about/sabic-codeof-ethics">https://www.sabic.com/en/about/sabic-codeof-ethics</a>
G4-58	Hotlines and whistleblowing processes	About SABIC – Ethics and Compliance Process SR2017: ETHICS AND COMPLIANCE	16 -17 6	<a href="https://www.sabic.com/en/about/sabic-codeof-ethics">https://www.sabic.com/en/about/sabic-codeof-ethics</a>
<b>SPECIFIC STANDARD DISCLOSURES</b>				

Specific standard disclosure	Link	Page(s)	Comment
<b>RESOURCE AND ENERGY EFFICIENCY</b>			
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 3 - 10 - 18
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	24
<b>GHG Emissions</b>			
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	SR2017: GREENHOUSE GAS	36-37
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	SR2017: GREENHOUSE GAS	36-37
G4-EN18	Greenhouse gas (GHG) emissions intensity	SR2017: GREENHOUSE GAS	36-37
G4-EN19	Reduction of greenhouse gas (GHG) emissions	SR2017: GREENHOUSE GAS	36-37
<b>Energy</b>			
G4-EN3	Energy consumption within the organization	SR2017: ENERGY	38
G4-EN5	Energy intensity	SR2017: ENERGY PERFORMANCE SUMMARY	38
G4-EN6	Reduction of energy consumption	SR2017: ENERGY	19
<b>Water</b>			
G4-EN8	Total water withdrawal by source	SR2017: WATER	39
G4-EN9	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.
G4-EN10	Percentage and total volume of 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. All of our chemical operations use recycled water, and our water use intensity goal encourages maximization of water recycling and re-use. Our Saudi based operations were designed to use seawater for cooling and to recycle this water where possible.
G4-EN22	Total 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.
<b>Material Loss</b>			
G4-EN23	Total weight of waste by type and disposal method	SR2017: - MATERIAL LOSS - BUILDING AN EHSS CULTURE; OPERATIONS	- 40 - 46
<b>Other Emissions</b>			
G4-EN-21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions		SABIC does not currently collect consistent global data on these emissions across all our facilities. SABIC's approach to these air emissions is to comply with applicable regulations and to take additional measures beyond regulation on a highest priority basis. Additional projects and actions include shifting to fuels with lower sulfur, implementing low NO <sub>x</sub> technologies and projects to reduce particulate emissions.
<b>INNOVATION AND SUSTAINABILITY SOLUTIONS</b>			
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 3 - 10 - 18
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	24
G4-EN1	Materials used by weight or volume		Currently, the percentage of renewable feedstocks is very low, but we are actively working on finding economical renewable feedstocks.
G4-EN2	Percentage of materials used that are recycled input materials	SR2017: ENGAGEMENT AND COLLABORATION	12 - 13
G4-EN7	Reductions in energy requirements of products and services	SR2017: ENERGY	38
EN27	Extent of impact mitigation of environmental impacts of products and services	SR2017: INVENTING AND IMPROVING PROCESSES SR2017: PRODUCT STEWARDSHIP	26 50-52
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category		Many of our chemical materials are building blocks that downstream businesses turn into end products and the chemical cannot be reclaimed. A small portion of our polymer products are recovered in closed loop recycling activities and our steel plant accepts recycle material. In 2016, SABIC launched a small portfolio of PCR containing halogen-free-flame-retardant compounds for electronics industry. We are exploring circular economy opportunities within our rigid and flexible packaging markets.

PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes			SABIC did not have any incidents of non-compliance for marketing communications in 2016.
<b>EHSS AND PRODUCT SAFETY</b>				
<b>Product Safety</b>				
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03	
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 1 - 10 - 18	
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH SR2017: ENHANCE PRODUCT SAFETY THROUGHOUT THE VALUE CHAIN	44 51	In 2016, our Product Stewardship department revised its five-year plan to develop and strengthen four program themes related to product safety.
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations			In 2016, the total amount of non-monetary penalties assessed against SABIC for alleged non-compliance with environmental laws and regulations was less than \$500,000. In 2016, SABIC received 17 notices from regulatory agencies alleging non-compliance with environmental laws and regulations. SABIC works
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms			SABIC's environmental grievance mechanisms capture all reports filed with governmental agencies or ministries with regard to environmental non-compliance. For 2016, SABIC is not aware that any such grievances were filed. While SABIC is committed to responding and resolving all environmental grievances regarding its operations, SABIC does not have a systematic process for centralized recording of environmental grievances submitted by neighbors, community groups, or other private parties to SABIC facilities.
PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	SR2017: PRODUCT STEWARDSHIP	50-52	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.
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes			SABIC comprehensively tracks any incidents of product compliance and addresses them immediately through our global product / legal stewardship team. We also use such incidents to continuously improve our processes and management approach. SABIC does not currently have a specific metric to report externally.
PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements			SABIC works to comply with all applicable laws and regulations but does not currently have a specific metric to report externally.
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes			SABIC is developing an incident system to track and report incident numbers externally
PR6	Sale of banned or disputed products			SABIC is developing an incident system to track and report incident numbers externally.
<b>EHSS</b>				
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	01	
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 1 - 10 - 18	
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	44	
G4-EN24	Total number and volume of significant spills	SR2017: - OUR PERFORMANCE - BUILDING AN EHSS CULTURE: OPERATIONS	- 45 - 46	
G4-EN31	Total environmental protection expenditures and investments by type			Environmental protection expenditures are not currently available for reporting in a globally consistent manner.
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	SR2017: BUILDING AN EHSS CULTURE: OPERATIONS	46-49	
<b>SUPPLY CHAIN</b>				
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03	
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 1 - 10 - 18	
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	66	
G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce			SABIC currently assesses supply chain environmental impacts but the metric is not yet ready for external reporting.
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	SR2017: SUSTAINABLE PROCUREMENT	72	SABIC's supplier screening process is in place with the goal to screen all suppliers going forward. Nearly 100% followed this process in 2016.
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	SR2017: SUSTAINABLE SUPPLY CHAINS	68-71	
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC SR2017: SUSTAINABLE PROCUREMENT	16-17 72	

G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC SR2017: SUSTAINABLE PROCUREMENT	16-17 72	Same comment as per LA14.
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			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.
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC	16-17	
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC	16-17	
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC	16-17	
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	SR2017: ETHICS AND COMPLIANCE: HUMAN RIGHTS/UNGC	16-17	
<b>HUMAN CAPITAL DEVELOPMENT</b>				
<b>Communities</b>				
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03	
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 1 - 10 - 18	
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	76	
G4-EC8	Indirect economic impacts	SR2017: ABOUT SABIC- STRATEGY: "CASE STUDY – SABIC SOCIO-ECONOMIC IMPACT STUDY IN SAUDI ARABIA"	10 - 11	
G4-EC9	Local supplier spending	SR2017: ABOUT SABIC- STRATEGY: "CASE STUDY – SABIC SOCIO-ECONOMIC IMPACT STUDY IN SAUDI ARABIA"	10 - 11	Partial disclosure because SABIC indicates this information is unavailable.
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	SR2017: - OUR PERFORMANCE - IMPROVING OUR COMMUNITIES	- 77 - 78-82	
G4-SO6	Total value of political contributions by country and recipient/beneficiary			SABIC has not made any political contributions in 2017.
<b>Human Capital</b>				
G4-DMA-a	Explanation of the material topic and its Boundary	SR2017: MATERIALITY	03	
G4-DMA-b	The Management Approach and its components	SR2017 - MATERIALITY - STRATEGY - SUSTAINABILITY GOVERNANCE	- 1 - 10 - 18	
G4-DMA-c	Evaluation of the Management Approach	SR2017: OUR APPROACH	56	
G4-EC3	Coverage of the organization's defined benefit plan obligations	AFS2017: NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	11-128	"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."
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation			Because of the technical nature of our company, the large majority of jobs are paid above minimum wage.
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation			In Saudi Arabia, SABIC has a 90% Saudization rate, a measure for local hiring and the high percentage also applies to senior leadership.
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region			SABIC does not disclose this information externally.
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation			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.
LA3	Return to work and retention rates after parental leave, by gender			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.
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational	SR2017: MANAGEMENT-WORKER HEALTH AND SAFETY COMMITTEES.	26	Partial disclosure
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	SR2017: BUILDING AN EHSS CULTURE: OPERATIONS	46-49	
G4-LA9	Average hours of training per year per employee by gender, and by employee category	SR2017: DEVELOPING HUMAN CAPITAL; OUR APPROACH AND PERFORMANCE	56-57	
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	SR2017: OUR WORKFORCE	58-59	
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category			Employee performance reviews are incorporated into our performance based approach but details are not disclosed externally.

G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity			We do not report on this Aspect externally at this time.
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation			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.
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	SR2017: PERFORMANCE SUMMARY - Ethics + Integrity	19	
G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	SR2017: PERFORMANCE SUMMARY - Ethics + Integrity	19	
G4-HR3	Total number of incidents of discrimination and corrective actions taken	SR2017: PERFORMANCE SUMMARY - Ethics + Integrity	19	
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	<a href="https://www.sabic.com/en/about/sabic-codeof-ethics">https://www.sabic.com/en/about/sabic-codeof-ethics</a>		SABIC's security personnel are required to adhere to our Code of Ethics as part of their contract.
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments			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 2016, 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.
G4-SO5	Confirmed incidents of corruption and actions taken			SABIC was not subject to any governmental corruption investigation in 2016 and there were no confirmed incidents of bribery or corruption.
<b>Other (economic performance, ethics, and compliance)</b>				
G4-EC1	Direct economic value generated and distributed	AFS2017: NOTES TO CONSOLIDATED FINANCIAL STATEMENTS SR2017: Section "ABOUT SABIC", see "CASE STUDY – SABIC SOCIO-ECONOMIC IMPACT STUDY IN SAUDI ARABIA"	11-128 10-11	
G4-EC4	Financial assistance received from government	AFS2017: NOTES TO CONSOLIDATED FINANCIAL STATEMENTS TS2017; SABIC Structure	25 3	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.
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SR2017: ETHICS AND COMPLIANCE	16-17	
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	SR2017: ETHICS AND COMPLIANCE	16-17	
G4-SO4	Communication and training on anti-corruption policies and procedures	SR2017: ETHICS AND COMPLIANCE	16-17	
G4-SO5	Confirmed incidents of corruption and actions taken			SABIC was not subject to any governmental corruption investigation in 2016 and there were no confirmed incidents of corruption.
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes			SABIC has not had any legal actions for anti-competitive behavior in 2016.
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations			SABIC has not had significant noncompliance with laws / regulations in 2016 that resulted in a financially material impact.