

For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report.



Documents referred:

- SR2020: Sustainability Report https://www.sabic.com/assets/en/Images/Sustainability-Report-2020_tcm1010-28799.pdf
- AR2020: Annual Report https://www.sabic.com/assets/en/Images/SABIC Annual Report 2020 EN_tcm1010-26526.pdf
- TS2020: Technical Supplement <https://www.sabic.com/en/sustainability>
- GRI2020: GRI Content Index <https://www.sabic.com/en/sustainability>
- SABIC CODE OF ETHICS https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf

| Disclosure Number | Disclosure Title | Location | Page | Comments | Omission Statement |
|-----------------------------------|--|--|----------------------------|----------|--------------------|
| Universal Standards | | | | | |
| GRI 101: Foundation 2016 | | | | | |
| GRI 102: General Disclosures 2016 | | | | | |
| GRI 103: Management Approach 2016 | | | | | |
| Organizational Profile | | | | | |
| 102-1 | Name of the organization | SR:2020: Front Cover SR2020: Overview | Front Cover; 2, 4, 6, 8 | | |
| 102-2 | Activities, brands, products, and services | SR2020: OVERVIEW AR2020: AT A GLANCE | 8 8 | | |
| 102-3 | Location of headquarters | SR2020: BACK COVER | Back cover | | |
| 102-4 | Location of operations | SR2020: OVERVIEW AR2020: AT A GLANCE | 8 8 | | |
| 102-5 | Ownership and legal form | AR2020: SABIC GOVERNANCE FRAMEWORK AR2020: SHAREHOLDERS AR2020: SABIC BOARD AR2020: DETAILS OF AFFILIATES, JVS ASSOCIATED COMPANIES IN THE FINANCIAL STATEMENTS | 92 94 97 136 | | |
| 102-6 | Markets served | SR2020: OVERVIEW AR2020: AT A GLANCE | 8 8 | | |
| 102-7 | Scale of the organization | SR2020 OVERVIEW AR2020: ANALYSIS | 8 34 | | |
| 102-8 | Information on employees and other workers | SR2020: HUMAN CAPITAL | 77 | | |
| 102-9 | Supply chain | SR2020: SUSTAINABLE SUPPLY CHAINS AR2020: SUPPLY CHAIN | 90 66 | | |
| 102-10 | Significant changes to the organization and its supply chain | AR2020: LEADERSHIP STATEMENT AR2020: STRATEGY AR2020: SHAREHOLDERS SR2020: CHAIRMAN'S WELCOME | 10, 12 17 94 10 | | |
| 102-11 | Precautionary Principle or approach | SR2020: STRATEGY SR2020: PRODUCT STEWARDSHIP TS2020: EHSS AND PRODUCT SAFETY | 14 66 28 | | |

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| 102-12 | External initiatives | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |
| 102-13 | Membership of associations | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |
| Strategy | | | | |
| 102-14 | Statement from senior decision-maker | SR2020: CHAIRMAN'S WELCOME | 10 | |
| 102-15 | Key impacts, risks, and opportunities | SR2020: VICE CHAIRMAN AND CEO'S STATEMENT AR2020: RISK FACTORS | 12 80 | Description of key sustainability impacts, risks and opportunities can be found throughout the content of this report and in Strategy. |
| Ethics and Integrity | | | | |
| 102-16 | Values, principles, standards, and norms of behavior | SR2020: ETHICS AND COMPLIANCE https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics | 23 | |
| 102-17 | Mechanisms for advice and concerns about ethics | SR2020: ETHICS AND COMPLIANCE | 23 | |
| Governance | | | | |
| 102-18 | Governance structure | SR2020: ETHICS AND COMPLIANCE AR2020: GOVERNANCE FRAMEWORK SR2020: SUSTAINABILITY GOVERNANCE TS2020: SUSTAINABILITY GOVERNANCE | 23 90 24 11 | |
| 102-19 | Delegating authority | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE TS2020: SUSTAINABILITY GOVERNANCE | 14 24 11 | |
| 102-20 | Executive-level responsibility for economic, environmental, and social topics | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE TS2020: SUSTAINABILITY GOVERNANCE | 14 24 11 | |
| 102-26 | Role of highest governance body in setting purpose, values, and strategy | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE TS2020: SUSTAINABILITY GOVERNANCE | 14 24 11 | |
| 102-29 | Identifying and managing economic, environmental, and social impacts | SR2020: STRATEGY SR2020: MATERIALITY SR2020: ETHICS AND COMPLIANCE | 14 20 24 | |
| 102-32 | Highest governance body's role in sustainability reporting | SR2020: STRATEGY TS2020: SUSTAINABILITY GOVERNANCE SR2020: ETHICS AND COMPLIANCE | 19 11 24 | |
| Stakeholder Engagement | | | | |
| 102-40 | List of stakeholder groups | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |
| 102-41 | Collective bargaining agreements | TS2020: WORKERS AND COMMUNITIES SABIC CODE OF ETHICS | 37 | SABIC CODE OF ETHICS: https://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics |
| 102-42 | Identifying and selecting stakeholders | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |

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| 102-43 | Approach to stakeholder engagement | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |
| 102-44 | Key topics and concerns raised | SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 22 8 | |
| Reporting Practice | | | | |
| 102-45 | Entities included in the consolidated financial statements | AR2020: DETAILS OF AFFILIATES, JVS ASSOCIATED COMPANIES IN THE FINANCIAL STATEMENTS | 136 | |
| 102-46 | Defining report content and topic Boundaries | SR2020: ABOUT THIS REPORT TS2020: REPORT BOUNDARIES | 98 7 | |
| 102-47 | List of material topics | SR2020: MATERIALITY TS2020: MATERIALITY | 20 5 | |
| 102-48 | Restatements of information | TS2020: RESTATEMENTS OF INFORMATION | 16 | |
| 102-49 | Changes in reporting | SR2020: MATERIALITY TS2020: REPORT BOUNDARIES | 20 7 | SR 2020 does not include any significant changes in scope/boundaries. Changes will be made in SR2021. |
| 102-50 | Reporting period | SR2020: ABOUT THIS REPORT TS2020: REPORT BOUNDARIES | 98 7 | |
| 102-51 | Date of most recent report | SR2020: ABOUT THIS REPORT | 98 | SABIC publishes its Sustainability Report annually. The Company published its most recent previous report in April 2021. |
| 102-52 | Reporting cycle | SR2020: ABOUT THIS REPORT | 98 | SABIC reports on an annual basis |
| 102-53 | Contact point for questions regarding the report | SR2020: BACK COVER | Back cover | To contact SABIC in relation to this report, at info@sabic.com |
| 102-54 | Claims of reporting in accordance with the GRI Standards | | | This report has been prepared in accordance with the GRI Standards: Core option |
| 102-55 | GRI content index | TS2020: REPORT BOUNDARIES SR2020: ABOUT THIS REPORT | 7 98 | https://www.sabic.com/en/sustainability |
| 102-56 | External assurance | SR2020: ASSURANCE REPORT OF THE INDEPENDENT AUDITOR | 99 | |
| Economic | | | | |
| GRI 201: Economic Performance 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: MATERIALITY SR2020: STRATEGY SR2020 ETHICS AND COMPLIANCE | 20 14 23 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY AR2020: OUR STRATEGY | 14 16 | |
| 201-1 | Direct economic value generated and distributed | AR2020: BUSINESS PERFORMANCE SR2020: MATERIALITY SR2020: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH | 26 20 28 | |

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| 201-2 | Financial implications and other risks and opportunities due to climate change | TS2020: RESOURCE EFFICIENCY: CLIMATE CHANGE SR2020: MATERIALITY SR2020: STRATEGY SR2020: CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH CDP Disclosure C3 | 24 20 14 42 | | |
| 201-3 | Defined benefit plan obligations and other retirement plans | AR2020: RISK FACTORS SR2020: ESG REPORTING STEERING COMMITTEE | 80 19 | 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 | TS2020: SABIC STRUCTURE | 7 | | |
| GRI 202: Market Presence 2016 | | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: MATERIALITY SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE: SUSTAINABILITY GOVERNANCE | 20 14 24 | | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY AR2020: OUR STRATEGY | 14 16 | | |
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | SR2020: ESG REPORTING STEERING COMMITTEE | 19 | 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 | AR2020: CORPORATE GOVERNANCE | 91 | 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%. | |
| GRI 203: Indirect Economic Impacts 2016 | | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE | 74 | | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | | |
| 203-1 | Infrastructure investments and services supported | AR2020: BUSINESS PERFORMANCE, ASSETS SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY- SAUDI ENERGY EFFICIENCY PROGRAM (SEEP) | 26 45 | | |
| 203-2 | Significant indirect economic impacts | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE SR2020: STAKEHOLDER ENGAGEMENT TS2020: STAKEHOLDER ANALYSIS AND ENGAGEMENT | 74 22 8 | | |

| GRI 204: Procurement Practices 2016 | | | | |
|--|---|---|----------------|--|
| 103-1 | Explanation of the material topic and its Boundary | SR2020: SUSTAINABLE PROCUREMENT SR2020: SUSTAINABLE SUPPLY CHAINS https://supplier.sabic.com (Supplier Due Diligence Program and Supplier Code of Conduct) | 94 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 | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE | 74 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: PERFORMANCE SUMMARY | 14 25 | |
| 204-1 | Proportion of spending on local suppliers | SR2020: SUSTAINABLE PROCUREMENT | 94 | |
| GRI 205: Anti-Corruption 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE TS2020: ETHICS AND COMPLIANCE www.sabic.com/en/about/Our-Compliance-Culture | 14 23 10 | 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 | SR2020: ETHICS AND COMPLIANCE TS2020: ETHICS AND COMPLIANCE | 23 10 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: ETHICS AND COMPLIANCE TS2020: ETHICS AND COMPLIANCE | 23 10 | |
| 205-1 | Operations assessed for risks related to corruption | SR2020: ETHICS AND COMPLIANCE SR2020: PERFORMANCE SUMMARY TS2020: ETHICS AND COMPLIANCE | 23 25 10 | |
| 205-2 | Communication and training about anti-corruption policies and procedures | SR2020: ETHICS AND COMPLIANCE www.sabic.com/en/about/Our-Compliance-Culture | 23 | |
| 205-3 | Confirmed incidents of corruption and actions taken | SR2020: PERFORMANCE SUMMARY | 25 | SABIC was not subject to any legal actions or governmental investigations for anti-corruption in 2020. |
| GRI 206: Anti-Competitive Behavior 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS | 23 | 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 | SR2020: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS | 23 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE SABIC CODE OF ETHICS | 14 23 | |
| 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 2020. |
| Environmental | | | | |
| GRI 301: Materials 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: REPORTING PERIOD, SCOPE AND BOUNDARIES | 20 | 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 | SR2020: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH AND OUR PERFORMANCE SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE | 28 42 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 301-2 | Recycled input materials used | SR2020: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR PERFORMANCE SR2020: CIRCULAR ECONOMY | 29 30 | 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 | SR2020: MATERIALITY | 20 | 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 | SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE | 42 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 302-1 | Energy consumption within the organization | SR2020: ENERGY | 48 | |
| 302-3 | Energy intensity | SR2020: ENERGY SR2020: ABOUT SABIC: PERFORMANCE SUMMARY | 48 25 | |
| 302-4 | Reduction of energy consumption | SR2020: PERFORMANCE SUMMARY SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE | 25 42 | |
| 302-5 | Reduction in energy requirements in products and services | SR2020: KEY MARKETS SR2020: INNOVATION AND SUSTAINABILITY: OUR APPROACH | 36 28 | |
| GRI 303: Water and Effluents 2018 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE TS2020: WATER MANAGEMENT | 42 22 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 303-1 | Interactions with water as a shared resource | SR2020: WATER TS2020: WATER MANAGEMENT | 49 22 | |
| 303-2 | Management of water discharge-related impacts | SR2020: RISK AND EMERGENCY RESPONSE MANAGEMENT TS2020: WATER MANAGEMENT | 64 22 | |

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| 303-3 | Water withdrawal | SR2020: WATER TS2020: WATER MANAGEMENT | 49 22 | |
| 303-4 | Water discharge | SR2020: RISK AND EMERGENCY RESPONSE MANAGEMENT | 64 | Data Unavailable: SABIC monitors water discharge at a local level at all of its sites, we are evaluating the best way to report it at a global level, and should be ready by the next year. |
| 303-5 | Water consumption | SR2020: ENERGY SR2020: WATER SR2020: WATER MANAGEMENT | 48 49 22 | |
| GRI 305: Emissions 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE | 42 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 305-1 | Direct (Scope 1) GHG emissions | SR2020: GREENHOUSE GAS | 47 | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 GREENHOUSE GAS | 42 47 | |
| 305-3 | Other indirect (Scope 3) GHG emissions | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 GREENHOUSE GAS Scope 3 in CDP disclosure | 42 47 | |
| 305-4 | GHG emissions intensity | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 GREENHOUSE GAS SR2020 ABOUT SABIC: PERFORMANCE SUMMARY SR2020: INNOVATION AND SUSTAINABILITY SOLUTIONS SR2020: CIRCULAR ECONOMY | 42 47 28 33 30 | |
| 305-5 | Reduction of GHG emissions | SR2020: GREENHOUSE GAS SR2020: PERFORMANCE SUMMARY TS2020: AVOIDED EMISSIONS | 47 25 20 | |
| 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. |

GRI 306: Waste 2020

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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR PERFORMANCE | 42 46 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE | 14 23 | |
| 306-1 | Waste generation and significant waste-related impacts | SR2020: MATERIAL LOSS SR2020: PERFORMANCE SUMMARY | 50 25 | |
| 306-2 | Management of significant waste-related impacts | SR2020: MATERIAL LOSS SR2020: RISK AND EMERGENCY RESPONSE MANAGEMENT: ENVIRONMENTAL RELEASES AND EMISSIONS MANAGEMENT | 50 62 | |
| 306-3 | Waste generated | SR2020: MATERIAL LOSS SR2020: PERFORMANCE SUMMARY TS2020: MATERIAL EFFICIENCY AND WASTE MANAGEMENT | 50 25 23 | |

GRI 307: Environmental Compliance 2016

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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR PERFORMANCE | 42 46 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 307-1 | Non-compliance with environmental laws and regulations | | | In 2020, 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 2020, SABIC received 23 notices from regulatory agencies alleging non-compliance with environmental laws and regulations. |

GRI 308: Supplier Environmental Assessment 2016

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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH SR2020 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR PERFORMANCE | 42 46 | |

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| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 308-1 | New suppliers that were screened using environmental criteria | SR2020: SUSTAINABLE PROCUREMENT | 94 | |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | SR2020: SUSTAINABLE PROCUREMENT SR2020: SUSTAINABLE SUPPLY CHAINS | 94 90 | |

Social

GRI 401: Employment 2016

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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH SR2020: HUMAN CAPITAL | 74 77 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: ENGAGEMENT AND COLLABORATION: OUR PERFORMANCE SR2020: HUMAN CAPITAL: OUR PERFORMANCE | 14 | |
| 401-1 | New employee hires and employee turnover | SR2020: HUMAN CAPITAL | 77 | |

GRI 403: Occupational Health and Safety 2018

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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: EHSS AND PRODUCT SAFETY: OUR APPROACH | 54 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: EHSS AND PRODUCT SAFETY: OUR PERFORMANCE SR2020: CULTURE OF CONTINUOUS IMPROVEMENT SR2020: STRATEGY | 56 58 14 | |
| 403-1 | Occupational health and safety management system | SR2020: EHSS AND PRODUCT SAFETY: OUR APPROACH SR2020: EHSS AND PRODUCT SAFETY: OUR PERFORMANCE SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 54 56 58 | |
| 403-2 | Hazard identification, risk assessment, and incident investigation | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| 403-3 | Occupational health services | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| 403-5 | Worker training on occupational health and safety | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| 403-6 | Promotion of worker health | SR2020: EHSS AND PRODUCT SAFETY: OUR APPROACH OUR PERFORMANCE TS2020: HUMAN CAPITAL: WORKERS AND COMMUNITIES | 54 37 | |

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| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | SR2020: EHSS AND PRODUCT SAFETY RISK AND EMERGENCY RESPONSE MANAGEMENT | 62 | |
| 403-8 | Workers covered by an occupational health and safety management system | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | All SABIC employees are covered under the EHSS system, which includes full-time employees and contractors. |
| 403-9 | Work-related injuries | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| GRI 404: Training and Education 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE | 74 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 404-1 | Average hours of training per year per employee | SR2020: HUMAN CAPITAL: PERFORMANCE METRICS | 77 | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | SR2020: HUMAN CAPITAL SR2020: OUR WORKFORCE | 76 80 | |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | SR2020: HUMAN CAPITAL SR2020: OUR WORKFORCE | 76 80 | Employee performance reviews for all employees are incorporated into our performance based approach but details are not disclosed externally. |
| GRI 405: Diversity and Equal Opportunity 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: OUR WORKFORCE SR2020: DIVERSITY, INCLUSION, AND COLLABORATION | 80 83 | 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 | SR2020: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE | 74 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: HUMAN CAPITAL | 14 76 | |
| 405-1 | Diversity of governance bodies and employees | SR2020: HUMAN CAPITAL SR2020: OUR WORKFORCE SR2020: DIVERSITY, INCLUSION, AND COLLABORATION | 76 80 83 | |
| GRI 406: Non-Discrimination 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf https://supplier.sabic.com/COC/Supplier%20code%20of%20conduct.pdf | | |

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| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: HUMAN CAPITAL | 14 76 | |
| 406-1 | Incidents of discrimination and corrective actions taken | SR2020: ETHICS AND COMPLIANCE SR2020: PERFORMANCE SUMMARY TS2020: ETHICS AND COMPLIANCE | 23 25 10 | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | | https://www.sabic.com/assets/en/Images/Code-of-Ethics-English_tcm1010-5717.pdf https://supplier.sabic.com/COC/Supplier%20Code%20of%20Conduct%20-%20English.pdf |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY SR2020: 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. |
| GRI 408: Child Labor 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: SUSTAINABLE SUPPLY CHAINS SABIC CODE OF ETHICS | 90 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: SUSTAINABLE SUPPLY CHAINS | 90 | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | SR2020: SUSTAINABLE SUPPLY CHAINS | 90 | |
| GRI 409: Forced and Compulsory Labor 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: SUSTAINABLE SUPPLY CHAINS | 90 | |
| 103-3 | Management approach: Evaluation of the management approach | SABIC CODE OF ETHICS SR2020: SUSTAINABLE SUPPLY CHAINS | 90 | |
| GRI 410: Security Practices 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: EHSS AND PRODUCT SAFETY: RISK AND EMERGENCY RESPONSE | 62 | 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 | SR2020: EHSS AND PRODUCT SAFETY: RISK AND EMERGENCY RESPONSE | 62 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 410-1 | Security personnel trained in human rights policies or procedures | SABIC CODE OF ETHICS | | |
| GRI 412: Human Rights Assessment 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: ETHICS AND COMPLIANCE: HUMAN RIGHTS | 23 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: STRATEGY | 14 | |
| 412-1 | Operations that have been subject to human rights reviews or impact assessments | SR2020: ETHICS AND COMPLIANCE | 23 | We are currently revamping our bottoms-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 | SR2020: PERFORMANCE SUMMARY | 25 | |
| 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. |
| GRI 413: Local Communities 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2020: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS | 85 86 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: PERFORMANCE SUMMARY SR2020: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2020: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS | 25 85 86 | |
| 413-1 | Operations with local community engagement, impact assessments, and development programs | SR2020: PERFORMANCE SUMMARY SR2020: SOCIAL IMPACT AND COMMUNITY RELATIONSHIPS SR2020: GLOBAL CSR INITIATIVES REACH AND FOCUS AREAS | 25 85 86 | |
| GRI 414: Supplier Social Assessment 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020:STRATEGY | 14 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: SUSTAINABLE SUPPLY CHAINS SR2020: SUSTAINABLE PROCUREMENT | 90 94 | |
| 414-1 | New suppliers that were screened using social criteria | SR2020: SUSTAINABLE PROCUREMENT | 94 | |
| 414-2 | Negative social impacts in the supply chain and actions taken | SR2020: SUSTAINABLE PROCUREMENT | 94 | |
| GRI 416: Customer Health and Safety 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP TS2020: WEIGHT OF EVIDENCE APPROACH | 66 31 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP TS2020: PRODUCT STEWARDSHIP: PERFORMANCE AND METRICS | 66 32 | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | SR2020: INNOVATION AND SUSTAINABILITY SOLUTIONS SR2020: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP TS2020: EHSS AND PRODUCT SAFETY | 29 66 28 | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |

| GRI 417: Marketing and Labeling 2016 | | | | |
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| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP | 66 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: EHSS AND PRODUCT SAFETY: CULTURE OF CONTINUOUS IMPROVEMENT | 58 | |
| 417-1 | Requirements for product and service information and labeling | SR2020: EHSS AND PRODUCT SAFETY: PRODUCT STEWARDSHIP TS2020: EU REACH REGULATIONS TS2020: PRODUCT AND SERVICE LABELING | 66 32 33 | |
| GRI 419: Socioeconomic Compliance 2016 | | | | |
| 103-1 | Explanation of the material topic and its Boundary | SR2020: MATERIALITY | 20 | 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 | SR2020: MATERIALITY SR2020: STRATEGY SR2020: ETHICS AND COMPLIANCE | 20 14 23 | |
| 103-3 | Management approach: Evaluation of the management approach | SR2020: 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 2020 that resulted in a financially material impact. |