

CHEMISTRY THAT MATTERS™



# GRI Content Index

2022



## GRI CONTENT INDEX 2022

<b>Statement of use</b>	SABIC has reported the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

### Documents referred:

SR2022 (Sustainability Report 2022):	<a href="https://www.sabic.com/en/reports/sustainability-2022">https://www.sabic.com/en/reports/sustainability-2022</a>
AR2022 (Annual Report 2022):	<a href="https://www.sabic.com/en/reports/annual-2022">https://www.sabic.com/en/reports/annual-2022</a>
TS2022 (Technical Supplement 2022):	<a href="https://www.sabic.com/en/Images/SABIC_SR2022_Technical_Supplement_tcm1010-41545.pdf">https://www.sabic.com/en/Images/SABIC_SR2022_Technical_Supplement_tcm1010-41545.pdf</a>
FS2022 (Financial Statements 2022):	<a href="https://www.sabic.com/en/Images/Financial-Statements-2022_tcm1010-41683.pdf">https://www.sabic.com/en/Images/Financial-Statements-2022_tcm1010-41683.pdf</a>
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>

## GRI DISCLOSURE

	LOCATION	NOTES
<b>GRI 2: General Disclosures 2021</b>		
2-1 Organizational details	SR2022: FRONT COVER SR2022: OVERVIEW (8)	
2-2 Entities included in the organization's sustainability reporting	AR2022: DETAILS OF AFFILIATES, JVS ASSOCIATED COMPANIES IN THE FINANCIAL STATEMENTS (132-33)	
2-3 Reporting period, frequency and contact point	SR2022: ABOUT THIS REPORT (98) TS2022: REPORT BOUNDARIES (6) SR2022: BACK COVER	
2-4 Restatements of information	TS2022: RESTATEMENTS OF INFORMATION (13)	
2-5 External assurance	SR2022: ASSURANCE REPORT OF THE INDEPENDENT AUDITOR (99)	
2-6 Activities, value chain and other business relationships	SR2022: OVERVIEW (8) AR2022: OUR GLOBAL FOOTPRINT (8) AR2022: OVERVIEW (15) SR2022: SUSTAINABLE SUPPLY CHAINS (92) AR2022: SUPPLY CHAIN (66) AR2022: LEADERSHIP STATEMENT (10, 12) AR2022: STRATEGY (20) AR2022: SHAREHOLDERS (71) SR2022: CEO'S STATEMENT (10)	
2-7 Employees	SR2022: HUMAN CAPITAL (76)	
2-9 Governance structure and composition	SR2022: ETHICS AND COMPLIANCE (21) AR2022: GOVERNANCE FRAMEWORK (70) SR2022: SUSTAINABILITY GOVERNANCE (22) TS2022: SUSTAINABILITY GOVERNANCE (9)	
2-10 Nomination and selection of the highest governance body	AR2022: GOVERNANCE FRAMEWORK (70) AR2022: ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) (48)	
2-11 Chair of the highest governance body	AR2022: GOVERNANCE FRAMEWORK (70)	
2-12 Role of the highest governance body in overseeing the management of impacts	SR2022: STRATEGY (12) SR2022: ETHICS AND COMPLIANCE (21) SR2022: MATERIALITY (18) TS2022: SUSTAINABILITY GOVERNANCE (9)	
2-13 Delegation of responsibility for managing impacts	SR2022: STRATEGY (12) SR2022: ETHICS AND COMPLIANCE (21) TS2022: SUSTAINABILITY GOVERNANCE (9)	
2-14 Role of the highest governance body in sustainability reporting	SR2022: STRATEGY (12) SR2022: ETHICS AND COMPLIANCE (21) TS2022: SUSTAINABILITY GOVERNANCE (9)	
2-15 Conflicts of interest	AR2022: SABIC BOARD (77)	SABIC has not been involved in any incidents where there has been a conflict of interest in 2022 and all directors' freeness from conflict of interest have been verified.

## GRI DISCLOSURE

	LOCATION	NOTES
2-16 Communication of critical concerns	SR2022: ETHICS AND COMPLIANCE (21)	
2-17 Collective knowledge of the highest governance body	SR2022: STRATEGY (16)	
2-19 Remuneration policies	AR2022: REMUNERATION (111)	
2-20 Process to determine remuneration	AR2022: REMUNERATION (111)	
2-22 Statement on sustainable development strategy	SR2022: CEO'S STATEMENT (10)	
2-23 Policy commitments	SR2022: STRATEGY (12) SR2022: PRODUCT SAFETY (65) TS2022: EHSS AND PRODUCT SAFETY (22) SR2022: ETHICS AND COMPLIANCE (21) <a href="https://www.sabich.com/en/about/our-compliance-culture/sabich-codeof-ethics">https://www.sabich.com/en/about/our-compliance-culture/sabich-codeof-ethics</a>	
2-24 Embedding policy commitments	SR2022: STAKEHOLDER ENGAGEMENT (20) SR2022: OUR APPROACH (54) AR2022: MANUFACTURING CAPITAL: EHSS (58)	
2-25 Processes to remediate negative impacts	SR2022: ENGAGEMENT AND COLLABORATION: OUR APPROACH (74) SABIC HUMAN RIGHTS PROGRAM ( <a href="https://www.sabich.com/en/about/our-compliance-culture/our-human-rights-program">https://www.sabich.com/en/about/our-compliance-culture/our-human-rights-program</a> )	
2-26 Mechanisms for seeking advice and raising concerns	SR2022: ETHICS AND COMPLIANCE (21)	
2-27 Compliance with laws and regulations	TS2022: COMPLIANCE (26)	The monetary value of fines paid by SABIC in 2022 for non-compliance with environmental laws and regulations was not significant.
2-28 Membership associations	SR2022: STAKEHOLDER ENGAGEMENT (20) TS2022: STAKEHOLDER ANALYSIS AND ENGAGEMENT (6)	
2-29 Approach to stakeholder engagement	SR2022: STAKEHOLDER ENGAGEMENT (20) TS2022: STAKEHOLDER ANALYSIS AND ENGAGEMENT (6)	
2-30 Collective bargaining agreements	TS2022: WORKERS AND COMMUNITIES (27) SABIC CODE OF ETHICS ( <a href="https://www.sabich.com/en/about/our-compliance-culture/sabich-codeof-ethics">https://www.sabich.com/en/about/our-compliance-culture/sabich-codeof-ethics</a> )	
<b>GRI 3: Material Topics 2021</b>		
3-1 Process to determine material topics	SR2022: ABOUT THIS REPORT (98) TS2022: REPORT BOUNDARIES (6)	
3-2 List of material topics	SR2022: MATERIALITY (18) TS2022: MATERIALITY (4) TS2022: REPORT BOUNDARIES (6)	
3-3 Management of material topics	SR2022: STRATEGY (12) SR2022: MATERIALITY (18) AR2022: OUR STRATEGY (20)	
<b>GRI 201: Economic Performance 2016</b>		
201-1 Direct economic value generated and distributed	AR2022: BUSINESS PERFORMANCE (28) SR2022: MATERIALITY (18) SR2022: INNOVATION AND SUSTAINABILITY SOLUTIONS: OUR APPROACH (26)	
201-2 Financial implications and other risks and opportunities due to climate change	SR2022: MATERIALITY (18) SR2022: STRATEGY (12) SR2022: CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH CDP Disclosure C3 (42) TS2022: MATERIAL EFFICIENCY AND WASTE MANAGEMENT (20)	
201-3 Defined benefit plan obligations and other retirement plans	SR2022: ESG REPORTING STEERING COMMITTEE (16)	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.
201-4 Financial assistance received from government	TS2022: SABIC STRUCTURE (6)	

## GRI DISCLOSURE

	LOCATION	NOTES
<b>GRI 202: Market Presence 2016</b>		
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	SR2022: ESG REPORTING STEERING COMMITTEE (16)	SABIC seeks to pay a competitive wage in the regions where we operate. We comply with all applicable local minimum wage and overtime laws.
202-2 Proportion of senior management hired from the local community	AR2022: CORPORATE GOVERNANCE (68)	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>		
203-1 Infrastructure investments and services supported	AR2022: BUSINESS PERFORMANCE, ASSETS (28) AR2022: SOCIAL AND RELATIONSHIP CAPITAL (65) SR2022: CLIMATE, ENERGY AND RESOURCE EFFICIENCY- SAUDI ENERGY EFFICIENCY PROGRAM (SEEP) (44)	
203-2 Significant indirect economic impacts	AR2022: SOCIAL AND RELATIONSHIP CAPITAL (65) SR2022: ENGAGEMENT AND COLLABORATION: OUR APPROACH AND OUR PERFORMANCE (74, 75) SR2022: STAKEHOLDER ENGAGEMENT (20) TS2022: STAKEHOLDER ANALYSIS AND ENGAGEMENT (6)	
<b>GRI 204: Procurement Practices 2016</b>		
204-1 Proportion of spending on local suppliers	SR2022: SUSTAINABLE PROCUREMENT (95)	
<b>GRI 205: Anti-corruption 2016</b>		
205-1 Operations assessed for risks related to corruption	SR2022: ETHICS AND COMPLIANCE (21) SR2022: PERFORMANCE SUMMARY (23) TS2022: ETHICS AND COMPLIANCE (8)	
205-2 Communication and training about anti-corruption policies and procedures	SR2022: ETHICS AND COMPLIANCE (21) <a href="http://www.sabic.com/en/about/Our-Compliance-Culture">www.sabic.com/en/about/Our-Compliance-Culture</a>	
205-3 Confirmed incidents of corruption and actions taken	SR2022: PERFORMANCE SUMMARY (23)	SABIC was not subject to any legal actions or governmental investigations for anti-corruption in 2022.
<b>GRI 206: Anti-competitive Behavior 2016</b>		
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 2022.
<b>GRI 207: Tax 2019</b>		
207-1 Approach to tax	AR2022: BUSINESS PERFORMANCE (32) AR2022: ESG DISCLOSURES (131) GLOBAL TAX STRATEGY ( <a href="http://www.sabic.com/en/investors/corporate-governance">www.sabic.com/en/investors/corporate-governance</a> )	
207-2 Tax governance, control, and risk management	AR2022: INTERNAL AUDIT AND COMPLIANCE (117) SABIC INTERNAL AUDIT ( <a href="https://www.sabic.com/en/investors/corporate-governance/internal-audit">https://www.sabic.com/en/investors/corporate-governance/internal-audit</a> )	
207-3 Stakeholder engagement and management of concerns related to tax	AR2022: INTERNAL AUDIT AND COMPLIANCE (117)	
<b>GRI 302: Energy 2016</b>		
302-1 Energy consumption within the organization	SR2022: ENERGY (49)	
302-3 Energy intensity	SR2022: ENERGY (49) SR2022: ABOUT SABIC: PERFORMANCE SUMMARY (23)	
302-4 Reduction of energy consumption	SR2022: PERFORMANCE SUMMARY (23) SR2022: CLIMATE, ENERGY AND RESOURCE EFFICIENCY: OUR APPROACH AND OUR PERFORMANCE (42, 45)	
302-5 Reductions in energy requirements of products and services	SR2022: INNOVATION AND SUSTAINABILITY: OUR APPROACH (26)	

## GRI DISCLOSURE

	LOCATION	NOTES
<b>GRI 303: Water and Effluents 2018</b>		
303-1 Interactions with water as a shared resource	SR2022: WATER (50) TS2022: WATER MANAGEMENT (19)	
303-2 Management of water discharge-related impacts	SR2022: RISK AND EMERGENCY RESPONSE MANAGEMENT (69) TS2022: WATER MANAGEMENT (19)	
303-3 Water withdrawal	SR2022: WATER (50) TS2022: WATER MANAGEMENT (19)	
303-4 Water discharge	SR2022: RISK AND EMERGENCY RESPONSE MANAGEMENT (62) SR2022: WATER (50)	
303-5 Water consumption	SR2022: WATER (50)	
<b>GRI 305: Emissions 2016</b>		
305-1 Direct (Scope 1) GHG emissions	SR2022: GREENHOUSE GAS (46)	
305-2 Energy indirect (Scope 2) GHG emissions	SR2022 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH (42) SR2022 GREENHOUSE GAS (46)	
305-3 Other indirect (Scope 3) GHG emissions	SR2022 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH (42) SR2022 GREENHOUSE GAS (46) Scope 3 in CDP disclosure	
305-4 GHG emissions intensity	SR2022 CLIMATE, ENERGY, AND RESOURCE EFFICIENCY: OUR APPROACH (42) SR2022 GREENHOUSE GAS (46) SR2022 ABOUT SABIC: PERFORMANCE SUMMARY (23)	
305-5 Reduction of GHG emissions	SR2022: GREENHOUSE GAS (46) SR2022: PERFORMANCE SUMMARY (23) TS2022: AVOIDED EMISSIONS (19)	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR2022: RISK AND EMERGENCY RESPONSE MANAGEMENT (64)	
<b>GRI 306: Waste 2020</b>		
306-1 Waste generation and significant waste-related impacts	SR2022: MATERIAL LOSS (51) SR2022: PERFORMANCE SUMMARY (23)	
306-2 Management of significant waste-related impacts	SR2022: MATERIAL LOSS (51) SR2022: RISK AND EMERGENCY RESPONSE MANAGEMENT: ENVIRONMENTAL RELEASES AND EMISSIONS MANAGEMENT (63)	
306-3 Waste generated	SR2022: MATERIAL LOSS (51) SR2022: PERFORMANCE SUMMARY (23) TS2022: MATERIAL EFFICIENCY AND WASTE MANAGEMENT (20)	
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1 New suppliers that were screened using environmental criteria	SR2022: SUSTAINABLE PROCUREMENT (95)	
308-2 Negative environmental impacts in the supply chain and actions taken	SR2022: SUSTAINABLE PROCUREMENT (95) SR2022: SUSTAINABLE SUPPLY CHAINS (92)	
<b>GRI 401: Employment 2016</b>		
401-1 New employee hires and employee turnover	SR2022: HUMAN CAPITAL (76)	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR2022: OUR WORKFORCE (80) AR2022: BUSINESS PERFORMANCE (32) FS2022: EMPLOYEE BENEFITS (68)	
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1 Minimum notice periods regarding operational changes	SR2022: HUMAN CAPITAL (78)	
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1 Occupational health and safety management system	SR2022: EHSS AND PRODUCT SAFETY: OUR APPROACH (54) SR2022: EHSS AND PRODUCT SAFETY: OUR PERFORMANCE (55) SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	

## GRI DISCLOSURE

	LOCATION	NOTES
403-2 Hazard identification, risk assessment, and incident investigation	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
403-3 Occupational health services	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
403-4 Worker participation, consultation, and communication on occupational health and safety	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
403-5 Worker training on occupational health and safety	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
403-6 Promotion of worker health	SR2022: EHSS AND PRODUCT SAFETY: OUR APPROACH OUR PERFORMANCE (55) TS2022: HUMAN CAPITAL: WORKERS AND COMMUNITIES (27)	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR2022: EHSS AND PRODUCT SAFETY RISK AND EMERGENCY RESPONSE MANAGEMENT (62)	
403-8 Workers covered by an occupational health and safety management system	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	All SABIC employees are covered under the EHSS system, which includes full-time employees and contractors.
403-9 Work-related injuries	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
403-10 Work-related ill health	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
<b>GRI 404: Training and Education 2016</b>		
404-1 Average hours of training per year per employee	SR2022: HUMAN CAPITAL: PERFORMANCE METRICS (77)	
404-2 Programs for upgrading employee skills and transition assistance programs	SR2022: HUMAN CAPITAL (76) SR2022: OUR WORKFORCE (80)	
404-3 Percentage of employees receiving regular performance and career development reviews	SR2022: HUMAN CAPITAL (76) SR2022: OUR WORKFORCE (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>		
405-1 Diversity of governance bodies and employees	SR2022: HUMAN CAPITAL (76) SR2022: OUR WORKFORCE (80) SR2022: DIVERSITY, INCLUSION, AND COLLABORATION (83)	
<b>GRI 406: Non-discrimination 2016</b>		
406-1 Incidents of discrimination and corrective actions taken	SR2022: ETHICS AND COMPLIANCE (21) SR2022: PERFORMANCE SUMMARY (23) TS2022: ETHICS AND COMPLIANCE (8)	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR2022: SUSTAINABLE SUPPLY CHAINS (95) SABIC CODE OF ETHICS Fair Employment Practices Policy in SABIC Codeof Ethics: <a href="http://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>	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.
<b>GRI 408: Child Labor 2016</b>		
408-1 Operations and suppliers at significant risk for incidents of child labor	SR2022: SUSTAINABLE SUPPLY CHAINS (95) SABIC CODE OF ETHICS Fair Employment Practices Policy in SABIC Codeof Ethics: <a href="http://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>	
<b>GRI 409: Forced or Compulsory Labor 2016</b>		

## GRI DISCLOSURE

	LOCATION	NOTES
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR2022: SUSTAINABLE SUPPLY CHAINS (92) SABIC CODE OF ETHICS Fair Employment Practices Policy in SABIC Code of Ethics: <a href="http://www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics">www.sabic.com/en/about/our-compliance-culture/sabic-codeof-ethics</a>	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 414: Supplier Social Assessment 2016</b>		
414-1 New suppliers that were screened using social criteria	SR2022: SUSTAINABLE PROCUREMENT (95)	
414-2 Negative social impacts in the supply chain and actions taken	SR2022: SUSTAINABLE PROCUREMENT (95)	
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1 Assessment of the health and safety impacts of product and service categories	SR2022: INNOVATION AND SUSTAINABILITY SOLUTIONS (26) SR2022: EHSS AND PRODUCT SAFETY: PRODUCT SAFETY (65) TS2022: EHSS PERFORMANCE AND METRICS (22)	
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SR2022: EHSS AND PRODUCT SAFETY: IMPROVING EHSS PERFORMANCE (56)	
<b>GRI 417: Marketing and Labeling 2016</b>		
417-1 Requirements for product and service information and labeling	SR2022: EHSS AND PRODUCT SAFETY: PRODUCT SAFETY (66) TS2022: EU REACH REGULATIONS (25) TS2022: PRODUCT AND SERVICE LABELING (25)	
417-2 Incidents of non-compliance concerning product and service information and labeling	SR2022: EHSS AND PRODUCT SAFETY: PRODUCT SAFETY (70)	SABIC reported zero incidents of non-compliance with regulations resulting in fines, penalties, warnings, or voluntary codes in 2022.

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