# GRI INDEX 2022



Our 2022 Sustainability Report has been developed in accordance with the Global Reporting Initiative (GRI) Standards.

Sta	ton	nen	1	5 f 1	TC

Sasol Limited has reported in accordance with the GRI Standards for the period 1 July 2021 to 30 June 2022

**GRI Standard** 

Disclosure title

Location

Reason for omission

GENERAL DISCLOSU	IRES	
GRI 2: General Disclosures	2-1 Organisational details	2022 Sasol Sustainability Report Repo
	2-2 Entities included in the organisation's sustainability reporting	sr page 3 – Reporting approach
	2-3 Reporting period, frequency and contact point	page 3 – Reporting approach  reporting page 3 – Integrated thinking and related reporting  reporting page 1 – Contents
	2-4 Restatements of information	page 66 – 75 – Performance data  CCR page 11, 56 – 58 – Improving our emissions reporting, Performance data,
	2-5 External assurance	page 75 – Independent assurance report to the directors of Sasol Limited  ccr page 58 – Independent Limited assurance report to the directors of Sasol Limited (Scope 3) year ended 30 June 2022
	2-6 Activities, value chain and other business relationships	page 8 and 9 – Our brand and operational presence across the world, our distinctive value chain
	2-7 Employees	page 12 – 14, 67 – 68 – Human capital: Labour management, Performance Data page 41 – Performance summary   People
	2-8 Workers who are not employees	page 10 – 14, 67 – 68 – Service providers: Occupational safety and HSI Programme, Human capital: labour management, Performance data
	2-9 Governance structure and composition	page 56 to 61 – Governance
	2-10 Nomination and selection of the highest governance body	page 56 to 61 – Governance

GRI Standard	Disclosure title	Location	Reason for omission
GENERAL DISCLOSU	RES		
	2-11 Chair of the highest governance body	page 12 to 13 – Chairman's statement page 56 to 61 – Governance	
	2-12 Role of the highest governance body in overseeing the management of impacts	page 56 to 61 – Governance	
	2-13 Delegation of responsibility for managing impacts	page 5 – About this report  page 30 to 35, 56 to 61 – Risk Management, Governance	
	2-14 Role of the highest governance body in sustainability reporting	page 2 – Directors approval  page 6 – Social and Ethics Report of the Chairperson of the SSEC	
	2-15 Conflicts of interest	page 56 to 61 – Governance  sr page 19–20 – Ethics	
	2-16 Communication of critical concerns	page 20 – 22, 25 – 26 28 – 99, – Operating Context, Trade-offs, Stakeholder issues informing our material matters, Risk Management, Managing our material matters	
	2-17 Collective knowledge of the highest governance body	page 56 to 61 – Governance	
	2-18 Evaluation of the performance of the highest governance body	page 56 to 61 – Governance	
	2-19 Remuneration Policies	page 62 – 73 – Remuneration Report	
	2-20 Process to determine remuneration	page 62 – 73 – Remuneration Report	
	2-21 Annual compensation ratio	page 62 – 73 – Remuneration Report	During 2022, the Committee reviewed the detailed level pay gap ratios, which showed a downward trend in South Africa, Germany and Italy. In the US the pay gap ratio increased. This was attributed to Sasol's divestiture of a number of businesses which resulted in a transfer of a number of employees from Sasol. The Committee also commissioned a gender pay equity analysis, and no systemic gender pay gaps were identified. The Committee understands the importance of ensuring that the wages of our lowest paid employees are sufficient to accommodate a decent standard of living. We will continue to track the pay gap from this perspective.

GRI Standard	Disclosure title	Location	Reason for omission			
GENERAL DISCLOSU	GENERAL DISCLOSURES					
	2-22 Statement on sustainable development strategy	page 6 – Social and ethics report of the chairman of the SSEC				
	2-23 Policy commitments	sr page 3, 16 – 18 – About this report, Human rights				
	2-24 Embedding policy commitments	sa page 3, 16 – 18 – About this report, Human rights				
	2-25 Process to remediate negative impacts	sr page 16 – 18 – Human rights				
	2-26 Mechanisms for seeking advice and raising concerns	page 16 – 20 – Human rights, Ethics				
	2-27 Compliance with laws and regulations	page 1 – 77  R page 3 – Integrated thinking and related reporting  R page 56 to 61 – Governance				
	2-28 Memberships associations	page 4 – Our sustainability journey  CCR Climate Advocacy and Policy Supplement				
	2-29 Approach to stakeholder engagement	page 2 – 29 – Engaging with stakeholders to deliver value				
	2-30 Collective bargaining agreements	page 12 – 14 – Human capital: Labour management				
MATERIAL TOPICS						
	3-1 Process to determine material matter	page 36 – 39 – Managing our material matters				
	3-2 List of material topics	page 28 – 29, 36 – 39 – Stakeholder issues informing material matters, Managing our material matters				
ECONOMIC PERFORI	MANCE					
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters				
	201-1 Direct economic value generated and distributed	AFS page 67 – 69 – Turnover				
	201-2 Ratios of standard entry level wage by gender compared to local minimum wage	page 62 – 73 – Remuneration report				
	201-3 Defined benefit plan obligations and other retirement plans	AFS page 7, 113 – 118  R page 62 – 73 – Remuneration report				
	201-4 Financial assistance received from government	page 27 – 29 – Engaging stakeholders to deliver value, stakeholder issues informing our material matters				

GRI Standard	Disclosure title	Location	Reason for omission
MARKET PRESENC	E		
	3-3 Management of material matters	page 36 – 39 – Risk Management, Managing our material matters	
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	page 62 – 73 – Remuneration report	
	202-2 Proportion of senior management hired from the local community	page 12 – 14 – Human capital: Labour management	
INDIRECT ECONOM	IIC IMPACTS		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	203-1 Infrastructure investments and services supported	page 27, 38 – 39 – Sustainable use of plastics, Economic inclusion	
	203-2 Significant indirect economic impacts	page 36 – 37 – Bridge-to-work skills development	
PROCUREMENT PR	ACTISES		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	204-1 Proportion of spending on local suppliers	SR page 41 – 43 – Economic transformation	
ANTI-CORRUPTION	I		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	205-1 Operations assessed for risks related to corruption	SR page 19 – 20 – Ethics	
	205-2 Communication and training about anti-corruption policies and procedures	SR page 19 – 20 – Ethics	
	205-3 Confirmed incidents of corruption and actions taken	SR page 19 – 20 – Ethics	
ANTI-COMPETITIVE	BEHAVIOUR		
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR page 19 – 20 – Ethics	
TAX			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	207-1 Approach to tax	Sasol Global tax strategy	
	207-2 Tax governance, control, and risk management	page 27 to 29 – Stakeholder issues informing our material matters  page 161 – Report on assurance engagement on the pro forma financial information	
	207-3 Stakeholder engagement and management of concerns related to tax	page 27 – Engaging with stakeholders to deliver value	
	207-4 Country -by-country reporting	page 85 – Deferred tax by jurisdiction  page 40 – 45 – Performance overview/Performance at a glance	

GRI Standard	Disclosure title	Location	Reason for omission
MATERIALS			
GRI 3: Material Topics 2021	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
1001.03 202.	301-1 Materials used by weight or by volume	page 44, 67 – 73 – Responsible sourcing and procurement, Performance data	
	301-2 Recycled input materials used	sa page 67 – 73 – Performance data	
	301-3 Reclaimed products and their packaging materials	SR page 67 – 73 – Performance data	
ENERGY			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	302-1 Energy consumption within the organisation	page 67 – 73 – Performance data	
	302-2 Energy consumption outside the organisation	ccr page 56 – Performance data	
	302-3 Energy intensity	sr page 49 – Climate change	
	302-4 Reduction of energy consumption	page 5 – Year in review  Representation of the second seco	
	302-5 Reductions in energy requirements of products and services	ccr page 5 – Year in review sr page 50 – Energy efficiency	
WATER AND EFFLUE	NTS		
GRI 3: Material Topics 2021	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	303-1 Interactions with water as a shared resource	sr page 56 – 59 – Water management	
	303-2 Management of water discharge- related impacts	page 56 – 59 – Water management	
	303-3 Water withdrawal	page 56 – 59 – Water management	
	303-4 Water discharge	page 64 – 65 – Environmental compliance	
	303- Water consumption	SR page 56 – 59 – Water management	

GRI Standard	Disclosure title	Location	Reason for omission
BIODIVERSITY			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	sr page 62 to 63 – Land and biodiversity	
	304-2 Significant impacts of activities, products and services on biodiversity	page 62 to 63 – Land and biodiversity	
GRI 3: Material Topics 2021	304-3 Habitats protected or restored	page 62 to 63 – Land and biodiversity – performance	
	304-4 IUCN Red list species and national conservation list species with habitats in areas affected by operations	page 62 to 63 – Land and biodiversity – performance	
EMISSIONS			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	305-1 Direct (Scope 1) GHG emissions	page 67 – 73 – Performance data  CCR page 56 – Performance data	
	305-2 Energy indirect (Scope 2) GHG emissions	ccr page 5 – Year end review	
	305-3 Other indirect (Scope 3) GHG emissions	ccr page 32 – 33 – Decarbonising our value chains	
	305-4 GHG emissions intensity	SR page 49 – Climate change	
	305-5 Reductions of GHG emissions	ccr page 4 – Snapshot of our approach	
	305-6 Emissions of ozone-depleting substance (ODS)	SR page 52 – 55 – Air quality management	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR page 52 – 55 – Air quality management SR page 67 – 73 – Performance data	
WASTE			
GRI 3: Material	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
Topics 2021	306-1 Waste generation and significant waste-related impacts	sr page 60 – 61 – Waste management	
	306-2 Management of significant waste-related impacts	sr page 60 – 61 – Waste management	
	306-3 Waste generated	sr page 60 – 61 – Waste management sr page 67 – 73 – Performance data	
	306-4 Waste diverted from disposal	SR page 60 – 61 – Waste management SR page 67 – 73 – Performance data	
	306-5 Waste directed to disposal	sr page 60 – 61 – Waste management	

GRI Standard	Disclosure title	Location	Reason for omission
SUPPLIER ENVIRONI	MENTAL ASSESSMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
100103 2021	308-1 New suppliers that were screened using environmental criteria	sr page 44 – Responsible sourcing and procurement	During the year, we reached out to some of our strategic and key suppliers to review their performance and approach on a number of ESG-related issues. Based on the feedback, and as part of our continuous commitment towards responsible sourcing, we are in the process of developing a responsible sourcing policy and guideline for our suppliers and our procurement fraternity.
	308-2 Negative environmental impacts in the supply chain and actions taken	sr page 44 – Responsible sourcing and procurement	
EMPLOYMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
10ptc3 2021	401-1 New employee hires and employee turnover	page 40 – 45 – Performance overview / Performance at a glance  R page 12 – 14 – Human capital - labour management	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	page 62 – 73 – Remuneration report	
	401-3 Parental leave	sr page 12 – 14 – Human capital – labour management	Parental Leave forms part of internal Employee Leave Policy. More information available on request
LABOR/MANAGEME	NT RELATIONS		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	402-1 Minimum notice periods regarding operational changes	page 11 – Our strategy delivered over a three year horizon scorecard page 22 – Enduring operations	
OCCUPATIONAL HEA	LTH AND SAFETY		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	403-1 Occupational health and safety management system	sr page 21 – Process safety	
	403-2 Hazard identification, risk assessment, and incident investigation	sr page 21 – Process safety	
	403-3 Occupational health services	sr page 15 – Occupational health	
	403-4 Worker participation, consultation, and communication on occupational health and safety	sr page 15 – Occupational health page 30 – 35 – Risk management	

GRI Standard	Disclosure title	Location	Reason for omission
OCCUPATIONAL HI	EALTH AND SAFETY (CONTINUED)		
	403-5 Worker training on occupational health and safety	page 16 – 18 – Human rights due page 23 – 26 – Creating value using the six capitals, trade offs	
	403-6 Promotion of worker health	sr page 12 – 14 – Human capital: labour management	
		sr page 15 – Occupational health – performance	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	sr page 21 – Process safety	
	403-8 Workers covered by an occupational health and safety	sr page 21 – Process safety	
	management system	page 15 – Occupational health	
	403-9 Work-related injuries	SR page 15 – Occupational health	
	403-10 Work-related ill health	sr page 15 – Occupational health	
TRAINING AND ED	UCATION		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	404-1 Average hours of training per year per employee	sr page 19 – 20 , 12 to 14 – Ethics, Human capital: labour management	
	404-2 Programs for upgrading employee skills and transition assistance programs	page 19 – 20 , 12 to 14 – Ethics, Human capital: labour management	
	404-3 Percentage of employees receiving regular performance and career development reviews	sr page 12 – 14 – Human capital: Labour management	
DIVERSITY AND EC	QUAL OPPORTUNITY		
	3-3 Management of material topics	sr page 12 – 14 – Human capital: Labour management	
	405-1 Diversity of governance bodies and employees	sr page 12 – 14 – Human capital: Labour management	
		page 56 – 61 – Governance	
	405-2 Ratio of basic salary and remuneration of women to men	page 62 – 73 – Remuneration report	
NON-DISCRIMINA	TION		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	406-1 Incidents of discrimination and corrective actions	sr page 12 – 14, 16 – 18 – Human capital: Labour management, Human rights	
	taken	page 62 – 73 – Remuneration policy and principles	

GRI Standard	Disclosure title	Location	Reason for omission
FREEDOM OF ASSOC	CIATION AND COLLECTIVE BARGAINING		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	page 12 – 14 – Human capital: Labour management  R page 62 – 73 – Remuneration report	
CHILD LABOR			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	408-1 Operations and suppliers at significant risk for incidents of child labor	page 30 – 35 – Risk management	
FORCED OR COMPU	LSORY LABOR		
	3-3 Management of material topics	SR page 16 – 18 – Human rights	
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	sr page 16 – 18 – Human rights due	
SECURITY PRACTICE	s		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	410-1 Security personnel trained in human rights policies or procedures	page 16 – 18 – Human rights	Sasol has recently implemented a due diligence process that takes third party employees into consideration regarding human rights – it is the responsibility of the supplier to train its employees and provide proof through the due diligence process to Sasol of the training.
RIGHTS OF INDIGEN	OUS PEOPLE		
	3-3 Management of material topics	SR page 16 – 18 – Human rights	
	411-1 Incidents of violations involving rights of indigenous peoples	page 16 – 18 – Human rights	
LOCAL COMMUNITIE	S		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	413-1 Operations with local community engagement, impact assessments, and development programs	page 38 – 41 – Economic inclusion	
	413-2 Operations with significant actual and potential negative impacts on local communities	page $64-65$ , $27$ , $52-55-Environmental compliance, Sustainable use of plastics, Air quality management$	

GRI Standard	Disclosure title	Location	Reason for omission
SUPPLIER SOCIAL AS	SSESSMENT		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	414-1 New suppliers that were screened using social criteria	sr page 44 – Responsible sourcing and procurement	
	414-2 Negative social impacts in the supply chain and actions taken	page 44 – Responsible sourcing and procurement	
PUBLIC POLICY			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	415-1 Political contributions	page 20 to 22 – Operating context – Drivers	
		page 30 – 35 – Risk management	
CUSTOMER HEALTH	AND SAFETY		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	416-1 Assessment of the health and safety impacts of product and service categories	page 23 – 26 – Product stewardship	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	sr page 23 – 26 – Product stewardship	
MARKETING AND LA	BELING		
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	417-1 Requirements for product and service information and labeling	page 23 – 26 – Product stewardship	
	417-2 Incidents of non-compliance concerning product and service information and labeling	sr page 23 – 26 – Product stewardship	
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable	No incidents regarding marketing communications were reported.
CUSTOMER PRIVACY			
	3-3 Management of material topics	page 36 – 39 – Risk Management, Managing our material matters	
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not applicable	No complaints regarding breaches of customer privacy and losses of customer data