



# GRI INDEX 2025





Our FY24 Sustainability Report has been developed in accordance with the Global Reporting Initiative (GRI) Standards.

**STATEMENT OF USE** > Sasol limited has reported in accordance with the GRI Standards for the period 1 JULY 2024 to 30 JUNE 2025

GRI standard	Disclosure title	Pages	Reason for omission
<b>GENERAL DISCLOSURES</b>			
<b>GRI 2: General Disclosures</b>	2-1 Organisational details	page 171 – Administration – Contact details	
	2-2 Entities included in the organisation's sustainability reporting	page 3, 7 – Integrated thinking at Sasol, Value proposition	
	2-3 Reporting period, frequency and contact point	page 3 – Integrated thinking at Sasol	
	2-4 Restatements of information	page 1-9 – Performance data	
	2-5 External assurance	page 169 – 170 – Independent auditor's assurance report on selected key performance indicators	
	2-6 Activities, value chain and other business relationships	page 8, 12– 13 – Integrated value chain, Operating context	
	2-7 Employees	page 54, 99 – Performance overview, Human capital management page 1 – Performance data	
	2-8 Workers who are not employees	page 1 – Performance data page 99 – 102 – Occupational safety and HSI Programme, Human capital management	
	2-9 Governance structure and composition	page 121 – 127 – Governance	

GRI standard	Disclosure title	Pages	Reason for omission
<b>GENERAL DISCLOSURES</b> <small>continued</small>			
<b>GRI 2: General Disclosures</b>	2-10 Nomination and selection of the highest governance body	⇒ page 123 – 124 – Governance	
	2-11 Chair of the highest governance body	⇒ page 19, 126 – 127 – Chairman’s statement, Group governance	
	2-12 Role of the highest governance body in overseeing the management of impacts	⇒ page 23, 123 – Group executive committee, Group governance	
	2-13 Delegation of responsibility for managing impacts	⇒ page 19, 20 – 22 – Chairman’s statement, President and chief executive officer’s statement	
	2-14 Role of the highest governance body in sustainability reporting	⇒ page 74– 75, 127 – Safety, social and ethics committee chairman’s statement, Our Board committees	
	2-15 Conflicts of interest	⇒ page 124 – Group governance – independence of our Board	
	2-16 Communication of critical concerns	⇒ page 28-36, 37-39, 40-45 – Risk management, Stakeholders issues, Material matters	
	2-17 Collective knowledge of the highest governance body	⇒ page 123 – Governance	
	2-18 Evaluation of the performance of the highest governance body	⇒ page 125 – Governance – effectiveness of our Board	
	2-19 Remuneration Policies	⇒ page 135, 137 – Remuneration report – remuneration Policy and remuneration policy summary	
	2-20 Process to determine remuneration	⇒ page 141 – 149 – Remuneration report	
	2-21 Annual compensation ratio	⇒ page 149 – Remuneration report - key principles Remuneration report	
	2-22 Statement on sustainable development strategy	⇒ page 20 – 22, 74-75 – President and Chief executive officer’s statement, Safety, social and ethics committee chairman’s statement	
	2-23 Policy commitments	⇒ page 74 – 75, 128, 130 – 131 – Safety, social and ethics committee chairman’s statement, human rights, ethics	
	2-24 Embedding policy commitments	⇒ page 128 – 131 – Human rights, Ethics	
	2-25 Process to remediate negative impacts	⇒ page 130 – 131 – Ethics	
	2-26 Mechanisms for seeking advice and raising concerns	⇒ page 128 – 131 – Human rights, Ethics	
	2-27 Compliance with laws and regulations	⇒ page 74 – 75, 92 – 93, 117 – SSEC chairman’s statement, Environmental compliance, Sustainable procurement (EPR regulation)	
	2-28 Memberships associations	⇒ page 76 – Environmental, social and governance (ESG) snapshot ⇒ page 11 – Sustainability statement – UNGC	
	2-29 Approach to stakeholder engagement	⇒ page 3, 42 – 43, 44 – 49, 116 – 117 – Integrated thinking at Sasol, stakeholder’s themes, Material matters, Sustainable procurement	
	2-30 Collective bargaining agreements	⇒ page 100 – Human capital management	

GRI standard	Disclosure title	Pages	Reason for omission
<b>MATERIAL TOPICS</b>			
GRI 2: General Disclosures	3-1 Process to determine Material Matter	⇒ page 44 – Material matters	
	3-2 List of material topics	⇒ page 45 – 49 – Material matters	
	3-3 Management of material topics	⇒ page 35 – 40, 45 – 49 – Risk management, Material matters	
<b>ECONOMIC PERFORMANCE</b>			
GRI 2: General Disclosures	201-1 Direct economic value generated and distributed	⇒ <sup>PD</sup> page 9 – Performance data ⇒ page 51 – 53, 54,55 – CFO's statement, performance overview, statement of financial position	
	201-2 Financial implications and other risks and opportunities due to climate change	⇒ page 13, 35 – 40 – Operating context, Risk management	
	201-3 Defined benefit plan obligations and other retirement plans	⇒ page 137, 174, 147 – 148 – Remuneration report	
	201-4 Financial assistance received from government		Sasol partners with government on various projects.
<b>MARKET PRESENCE</b>			
GRI 2: General Disclosures	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	⇒ page 164 – 165 – Remuneration report	
	202-2 Proportion of senior management hired from the local community	Not applicable	We do not report on the number of people hired from the local communities.
<b>INDIRECT ECONOMIC IMPACTS</b>			
GRI 2: General Disclosures	203-1 Infrastructure investments and services supported	⇒ page 76, 109 – 115 – ESG snapshot, Sasol in society	
	203-2 Significant indirect economic impacts	⇒ page 76, 109 – 115, 116 – 117, 118 – 119 – ESG snapshot, Sasol in society, sustainable procurement, economic inclusion	
<b>PROCUREMENT PRACTISES</b>			
GRI 2: General Disclosures	204-1 Proportion of spending on local suppliers	⇒ page 116-117, 118-119 – Sustainable procurement, Economic inclusion	

GRI standard	Disclosure title	Pages	Reason for omission
<b>ANTI-CORRUPTION</b>			
<b>GRI 2: General Disclosures</b>	<b>205-1</b> Operations assessed for risks related to corruption	⇒ page 116 – Sustainable procurement	
	<b>205-2</b> Communication and training about anti-corruption policies and procedures	⇒ page 116, 130 – 131 – Sustainable procurement, Ethics	
	<b>205-3</b> Confirmed incidents of corruption and actions taken	⇒ page 130 – 131 – Ethics	
<b>ANTI-COMPETITIVE BEHAVIOUR</b>			
<b>GRI 2: General Disclosures</b>	<b>206-1</b> Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	⇒ page 35 – 40, 130 – 131 – Risk management, Ethics	
<b>TAX</b>			
<b>GRI 2: General Disclosures</b>	<b>207-1</b> Approach to tax	⇒  page 2 – 4 – Tax report	
	<b>207-2</b> Tax governance, control, and risk management	⇒  page 2 – Tax report: governance and risk management	
	<b>207-3</b> Stakeholder engagement and management of concerns related to tax	⇒  page 1 – Tax report: tax guiding principles	
	<b>207-4</b> Country-by-country reporting	⇒ page 55 – 57 – Financial statements	
<b>MATERIALS</b>			
<b>GRI 3: Material Topics 2021</b>	<b>301-1</b> Materials used by weight or by volume	⇒ page 54 – Performance overview	
	<b>301-2</b> Recycled input materials used	⇒  page 5 – Performance data (recycled waste)	
	<b>301-3</b> Reclaimed products and their packaging materials	⇒ page 106 – 108 – Product stewardship	

GRI standard	Disclosure title	Pages	Reason for omission
<b>ENERGY</b>			
GRI 3: Material Topics 2021	302-1 Energy consumption within the organisation	⇒ page 76, 81 – ESG snapshot, Climate change: energy efficiency	
	302-2 Energy consumption outside the organisation	Not applicable	
	302-3 Energy intensity	Not applicable	
	302-4 Reduction of energy consumption	⇒ page 81, 87 – Climate change, Energy efficiency	
	302-5 Reductions in energy requirements of products and services	⇒ page 87 – Energy efficiency	
<b>WATER AND EFFLUENTS</b>			
GRI 3: Material Topics 2021	303-1 Interactions with water as a shared resource	⇒ page 89 – 90 – Water	
	303-2 Management of water discharge-related impacts	⇒ page 89 – 90 – Water	
	303-3 Water withdrawal	⇒ page 7-8 – Performance data	
	303-4 Water discharge	⇒ PD page 7-8 – Performance data	
	303 Water consumption	⇒ page 89, 168 – Water, Assurance indicators ⇒ PD page 7-8 – Performance data	
<b>BIODIVERSITY</b>			
GRI 3: Material Topics 2021	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	⇒ page 88 – Land and biodiversity ⇒ page 8, 9 – Performance data	
	304-2 Significant impacts of activities, products and services on biodiversity	⇒ page 88 – Land and biodiversity	
	304-3 Habitats protected or restored	⇒ page 88 – Land and biodiversity	
	304-4 IUCN Red list species and national conservation list species with habitats in areas affected by operations	Not applicable	We do not report on IUCN red list species.

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<b>EMISSIONS</b>			
<b>GRI 3: Material Topics 2021</b>	<b>3-3</b> Management of material topics	⇒ page 45 – 49 – Material matters	
	<b>305-1</b> Direct (Scope 1) GHG emissions	⇒ page 76, 81 – ESG snapshot, Climate change ⇒ page 3 – Performance data	
	<b>305-2</b> Energy indirect (Scope 2) GHG emissions	⇒ page 81 – Climate change ⇒ page 3 – Performance data	
	<b>305-3</b> Other indirect (Scope 3) GHG emissions	⇒ page 85 – Climate change	
	<b>305-4</b> GHG emissions intensity	⇒ page 3 – Performance data	
	<b>305-5</b> Reductions of GHG emissions	⇒ page 82 – 84 – Climate change	
	<b>305-6</b> Emissions of ozone-depleting substance (ODS)	Not applicable	We do not emit ODS and we do not report them.
	<b>305-7</b> Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant air emissions	⇒ page 77 – Air quality management ⇒ page 3 – Performance data	
<b>WASTE</b>			
<b>GRI 3: Material Topics 2021</b>	<b>3-3</b> Management of material topics	⇒ page 45 – 49 – Material matters	
	<b>306-1</b> Waste generation and significant waste-related impacts	⇒ page 91 – Waste	
	<b>306-2</b> Management of significant waste-related impacts	⇒ page 91 – Waste	
	<b>306-3</b> Waste generated	⇒ page 91 – Waste ⇒ page 4-5 – Performance data	
	<b>306-4</b> Waste diverted from disposal	⇒ page 91 – Waste ⇒ page 4-5 – Performance data	
	<b>306-5</b> Waste directed to disposal	⇒ page 91 – Waste	
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>			
<b>GRI 3: Material Topics 2021</b>	<b>308-1</b> New suppliers that were screened using environmental criteria	⇒ page 117 – Sustainable procurement	
	<b>308-2</b> Negative environmental impacts in the supply chain and actions taken	⇒ page 117 – Sustainable procurement	

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<b>EMPLOYMENT</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	⇒ page 44 – 49 – Material matters	
	401-1 New employee hires and employee turnover	⇒ page 99 – 100 – Human capital management	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	⇒ page 137, 147 – Remuneration report	
	401-3 Parental leave		Parental Leave forms part of internal Employee Leave Policy. More information available on request
<b>LABOR/MANAGEMENT RELATIONS</b>			
<b>GRI 3: Material Topics 2021</b>	402-1 Minimum notice periods regarding operational changes	⇒ page 20 – 22 – President and chief executive officer statement	The notice period is contained in the internal policies
<b>OCCUPATIONAL HEALTH AND SAFETY</b>			
<b>GRI 3: Material Topics 2021</b>	403-1 Occupational health and safety management system	⇒ page 101 – 102, 103 – Occupational safety and HSI programme, Occupational health	
	403-2 Hazard identification, risk assessment, and incident investigation	⇒ page 101 – 102 – Occupational safety and HSI programme	
	403-3 Occupational health services	⇒ page 103 – Occupational health	
	403-4 Worker participation, consultation, and communication on occupational health and safety	⇒ page 101 – 102, 103 – Occupational safety and HSI programme, Occupational health ⇒ page 36 – Risk management	
	403-5 Worker training on occupational health and safety	⇒ page 102 – Occupational safety and HSI programme	
	403-6 Promotion of worker health	⇒ page 101 – 102, 103 – Occupational safety and HSI programme, Occupational health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	⇒ page 103, 104 – Occupational health, Process safety	
	403-8 Workers covered by an occupational health and safety management system	⇒ page 103, 104 – Occupational health, Process safety	
	403-9 Work-related injuries	⇒ page 102, 103 – Occupational safety and HSI programme, Occupational health ⇒ page 1 – Performance data	
	403-10 Work-related ill health	⇒ page 103 – Occupational health	

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<b>TRAINING AND EDUCATION</b>			
GRI 3: Material Topics 2021	404-1 Average hours of training per year per employee	Not applicable	We report on numbers of employees trained and spent, but not on the average hours of training per year per employee.
	404-2 Programs for upgrading employee skills and transition assistance programs	⇒ page 99 – 100 – Human capital management	
	404-3 Percentage of employees receiving regular performance and career development reviews	⇒ page 99 – 100 – Human capital management	
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>			
GRI 3: Material Topics 2021	405-1 Diversity of governance bodies and employees	⇒ page 98 – 99 – Human capital management ⇒ page 124 – Governance	
	405-2 Ratio of basic salary and remuneration of women to men	⇒ page 164 – Remuneration implementation report	
<b>NON-DISCRIMINATION</b>			
GRI 3: Material Topics 2021	406-1 Incidents of discrimination and corrective actions taken	⇒ page 131 – Ethics	
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>			
GRI 3: Material Topics 2021	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	⇒ page 100 – Human capital management	
<b>CHILD LABOR</b>			
GRI 3: Material Topics 2021	408-1 Operations and suppliers at significant risk for incidents of child labour	⇒ page 116 – 117, 128 – Sustainable procurement, Human rights	
<b>FORCED OR COMPULSORY LABOR</b>			
GRI 3: Material Topics 2021	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	⇒ page 116 – 117, 128 – Sustainable procurement, Human rights	



GRI standard	Disclosure title	Pages	Reason for omission
<b>SECURITY PRACTICES</b>			
GRI 3: Material Topics 2021	410-1 Security personnel trained in human rights policies or procedures	⇒ page 128 – 129 – Human rights	
<b>RIGHTS OF INDIGENOUS PEOPLE</b>			
GRI 3: Material Topics 2021	411-1 Incidents of violations involving rights of indigenous peoples	⇒ page 127 – 128 – Human rights	We currently have no incidents of violations involving the rights of indigenous people. We have policies regarding sanctions, which is available on our website.
<b>LOCAL COMMUNITIES</b>			
GRI 3: Material Topics 2021	413-1 Operations with local community engagement, impact assessments, and development programs	⇒ page 118 – 120 – Economic inclusion	
	413-2 Operations with significant actual and potential negative impacts on local communities	⇒ page 77 – 95 – Environment section	
<b>SUPPLIER SOCIAL ASSESSMENT</b>			
GRI 3: Material Topics 2021	414-1 New suppliers that were screened using social criteria	⇒ page 116 – 117 – Sustainable procurement	
	414-2 Negative social impacts in the supply chain and actions taken	⇒ page 116-117 – Sustainable procurement	
<b>PUBLIC POLICY</b>			
GRI 3: Material Topics 2021	415-1 Political contributions	Not applicable	We do not contribute to politics or any political related matter. Therefore we do not report on it, however it is contained in the Code of conduct.

GRI standard	Disclosure title	Pages	Reason for omission
<b>CUSTOMER HEALTH AND SAFETY</b>			
GRI 3: Material Topics 2021	416-1 Assessment of the health and safety impacts of product and service categories	⇒ page 106-108 – Product stewardship	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	⇒ page 106-108 – Product stewardship	
<b>MARKETING AND LABELING</b>			
GRI 3: Material Topics 2021	417-1 Requirements for product and service information and labeling	⇒ page 106-108 – Product stewardship	
	417-2 Incidents of non-compliance concerning product and service information and labeling	⇒ page 106-108 – Product stewardship	
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable	No incidents regarding marketing communications were reported.
<b>CUSTOMER PRIVACY</b>			
GRI 3: Material Topics 2021	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.