

# SUSTAINABILITY REPORT

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SASOL

FY24



## Reporting Period and Frequency

This Sustainability Report covers the fiscal year 2024 and is prepared on an annual basis. Previous reports were related to the calendar year; in order to align with the new European CSRD directive, which requires reporting on the basis of the fiscal year, future reports will refer to fiscal years which, in Sasol's case, begin on 1 July and end on 30 June of the following year. The reporting boundary is that of the company Sasol Italy and also includes Sasol Italy Energia, a subsidiary of Sasol Italy, which produces energy electricity and heat in the form of steam at the Augusta site. The sustainability report is published at the end of the fiscal year in accordance with the regulations. For further information please contact: [comunicazione.sasolitaly@it.sasol.com](mailto:comunicazione.sasolitaly@it.sasol.com)

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SASOL

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# Letter to stakeholders

Dear Stakeholders,

Once again this year, we would like to share with you our Sustainability Report, a document that reflects our continued dedication to responsible progress.

At Sasol Italy, in fact, we continue to build and promote a solid culture of sustainability, focusing on the environmental, economic and social impact of our activities, which remains an essential criterion for establishing actions, projects and development strategies.

For the preparation of this report, we have started to be guided by the new reporting criteria of the CSRD (Corporate Sustainability Reporting Directive): in this way, we can provide a complete and detailed picture of our activities, embracing all environmental, economic and social aspects of our work.

The fiscal year, which began on 1 July 2023 and ended on 30 June 2024, was characterised by a persistent uncertainty. This was mainly caused by the protracted Russian-Ukrainian conflict and the war in Palestine, situations that also contributed to a climate of global instability in the markets. Added to this was the rise in the cost of raw materials and energy, which has further intensified the already significant challenges faced not only by the chemical industry, but by the entire industrial landscape. Despite these difficulties, we have continued to pursue our sustainability goals, such as decarbonisation and reduction of climate-changing emissions. We are aware that these policies will take time and an appropriate regulatory environment without ideological bias, but we are firmly convinced of their necessity for our planet and our company.

Another key element this year is the reorganisation of Sasol International Chemicals, which also involves Sasol Italy and will be completed during 2025, aimed at repositioning us in a more technologically and economically sustainable environment. Finally, this year we also include among our certifications the UNI/PDR 125:2022 inherent to Gender Equality and Inclusion Policies in the organisation, which highlights our commitment to an increasingly people-centred society. Indeed, we firmly believe that people are our most valuable capital and we continue to invest in their well-being and development.

Enjoy reading,



**Filippo CARLETTI**

DELEGATE ADMINISTRATOR SASOL ITALY S.p.a.

## The global system of sustainability

**'Sustainability' is a process geared towards achieving subsistence and growth objectives over time, working towards the satisfaction of the needs of the present without compromising those of future generations.**



In a first phase, 'Sustainability' was built on the adaptation of a company's operating methods, once certain specific aspects, in particular environmental ones, had been identified; today, operating in a sustainable manner entails being part of a system, both social and economic, that tends to operate in a harmonious manner for the growth and protection of resources. It is not enough, then, to be virtuous at home, but one must consider and promote the virtuosity of those who, interacting with the company and stakeholders, expand the effect of sustainable processes.

The construction of a **'global' sustainable system** requires the identification and application of **'longer' processes**, applied to contexts broader than corporate ones. The adoption of certain and shared parameters increases the facilitation of interaction and integration between actors that pursue sustainable growth objectives and have incorporated sustainable growth into their value chain.

Thus, it can happen that production processes outside the company, which are considered highly innovative, increase the level of sustainability of the overall system and of the company itself. Concrete examples are the application of circular economy strategies, the production and use of energy from less impactful sources and raw materials produced in 'more sustainable' processes.

Underlying the management of this comprehensive system is the continuous monitoring, analysis and reporting of parameters that, thanks to the transfer of information to stakeholders, facilitate the creation of operational branches of the system, fostering synergies that make it possible

to meet the needs of the present and not compromise the potential of the future. It is on these considerations that the European Union has launched a series of initiatives, including the CSRD (Corporate Sustainability Reporting Directive), which aims to get European companies to adopt suitable tools to monitor factors that may jeopardise sustainable processes and to provide evidence of the results of initiatives undertaken (and that they intend to undertake in the future), along the entire value chain. The commitment to **the climate neutrality to be achieved by 2050**, the arrival of the structural measures linked to the Industrial Green Deal and the presentation of the roadmap for Sustainable Finance by the EBA (European Banking Authority) makes it necessary to create an increasingly sustainable economic-financial system, in order to make companies aware of and responsible for their impact on the planet.

It is with this in mind that Sasol Italy continues in its commitment to disseminate the results of the analysis and information on its performance in terms of impact on people, the environment and the economy. The process of analysis and reporting is an important moment of verification and synthesis for the definition of business strategies but also to increase stakeholders' awareness that joint action helps to make initiatives towards real sustainability more effective.

## Expected development on the theme of sustainability

With the publication of the **CSRD Directive**, the **European Union** has indicated the methodology to be followed for the non-financial and sustainability reporting of companies in the participating countries. Sustainability thus becomes, in Europe, one of the assessment parameters that the economic and market system adopts with a view to soundness and of growth. Sasol Italy wants to fit into this context with strategies aimed at achieving sustainable objectives that can guarantee an optimal and competitive set-up in the context in which it operates.

The continuation of a critical situation linked to international tensions and fluctuating market trends has forced the company to revise its objectives in terms of sustainability to make them achievable with the actual resources at its disposal. This means that these objectives are constantly being reassessed in terms of feasibility, including economic feasibility, regulatory and technological adaptation, and timing.

The implementation of the new platform, which sees the joining of the Chemical Business in Eurasia and America, is also based on the sustainability strategies that Sasol is adopting.

In particular, with regard to environmental issues and climate change, Sasol aims to play the role crucial of those companies that, in seizing transition opportunities, aim to create social value. First of all, the general demand for sustainability is met through the way we manage the company's activities and the solutions we provide to our customers.

In line with this commitment, Sasol is actively working to gradually reduce emissions in environmental matrices and improve the performance of its assets, with the goal of achieving **'net zero' by 2050**. The company's approach, which must have scientific and technological connotations, targets a **30% reduction of Scope 1 and 2 emissions by 2030**; to do this, the roadmap is continuously being refined by identifying further strategies and measures to support this improvement process. Technology implementation is focusing on renewable and low-carbon energy. Energy efficiency and process improvement projects are a priority in the context of investments to mitigate the negative effect of high energy costs.

Five highlights have been identified to guide the ecological transition process in Sasol's chemical business:

- **Renewable energy:** We are investing in the purchase of direct and virtual renewable energy at our main production sites. Activities are concentrated in plants located in Germany, Italy, Slovakia and China. For all plants in these countries, greenhouse gas reduction programmes focusing on renewable energy are established. In Augusta, Newfoundland and Sarroch, the use of solar energy is planned.
- **Process optimisation:** we are improving efficiency through digital tools and energy efficiency programmes. Energy efficiency improvements are being evaluated in all production facilities, which will help reduce greenhouse gas emissions. At the Italian sites, the Megara project is underway.
- **Carbon Capture Utilisation and Storage (CCUS):** there is continuous monitoring of technologies to capture and then store the CO2 produced for potential uses in processes production facilities at Sasol, in line with what is being done at production sites in the US and other European plants. The aim is to position the company in industrial paths ready to collaborate in the realisation of such storage centres.
- **Advanced technologies:** we monitor developments in electrification technologies and the use of blue and green hydrogen; these technologies could help achieve decarbonisation targets.
- **Policies and funding:** the company adopts policies that are attentive to changes in regulations by seeking funding opportunities, which enable to plan effective actions to achieve sustainability.

**To overcome this complex moment, it is necessary to keep the company focused on the identified criteria towards sustainability in order to manage processes consistently with stakeholder demands and to decrease uncertainties for the future.**





**SASOL**

# 1 SASOL ITALY AND OUR SUSTAINABLE DEVELOPMENT GOALS

- 1.1 The Group
- 1.2 Sasol in Italy
- 1.3 Integrated Production
- 1.4 Research and Development
- 1.5 Inbound and outbound logistics for moving raw materials and products
- 1.6 Sustainability at Sasol
- 1.7 The materiality analysis
- 1.8 Sasol Italy Stakeholders
- 1.9 The corporate governance structure
- 1.10 Policies and certifications



## 1.1 The Group

Sasol is a global integrated chemical and energy company with headquarters in South Africa and an organisation structured on two territorial platforms that are easily identifiable from a geographical point of view as one is located in the Northern Hemisphere and the other in the Southern Hemisphere. Sasol Italy belongs to the recently established International Chemical platform, which is identified with activities and production in the Northern Hemisphere.

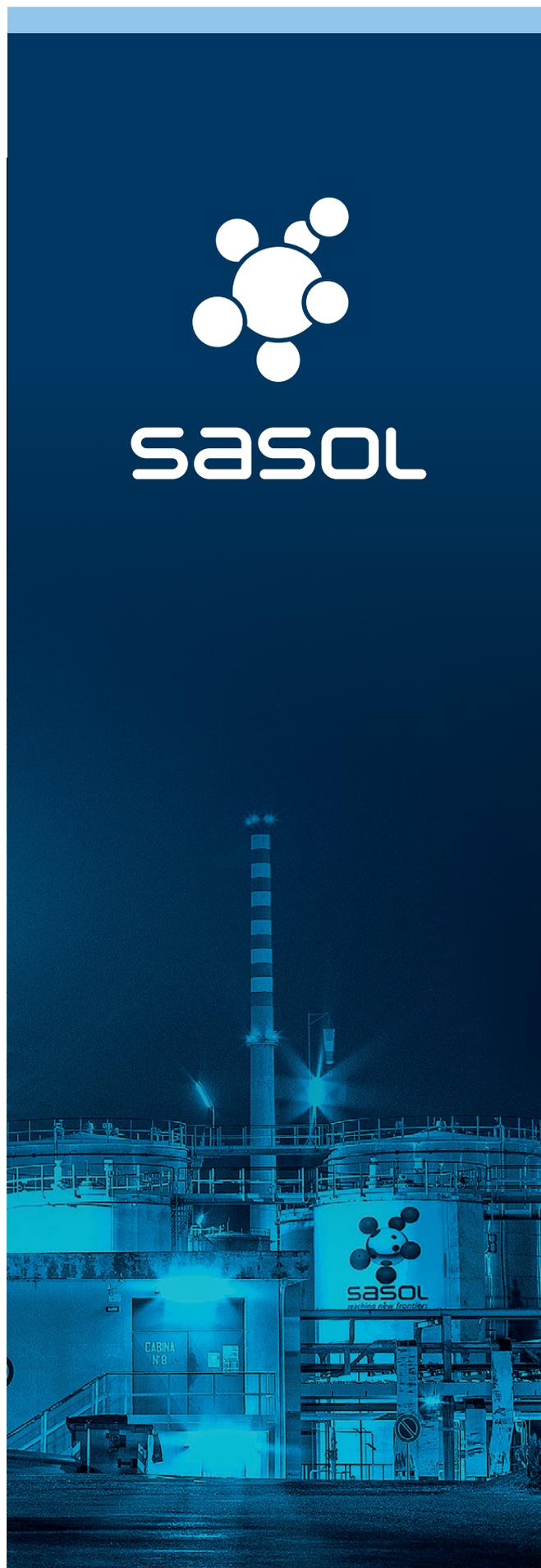
The Group is considered one of the leading producers of synthetic fuels. We supply approximately 40% of the fuels in South Africa with over 400 outlets sales. The chemical business ships products to more **than 7000 customers with operations in 118 countries**. Our plants and sales offices are located in 22 countries. The company has a well-established international portfolio of 4346 registered and 72 pending branded products.

The total turnover is approximately EUR 14.3 billion in the fiscal year 2024 (275.1 billion Rands).

## Brand Awareness

The chemical sector of the company, Sasol Chemicals, includes both production facilities and sales activities on a scale global, working in synergy with Sasol's other divisions. The International Chemicals division comprises 11 production plants located in countries such as Italy, Germany, Slovakia, China and the United States, as well as seven research and development centres spread across several countries.

**Sasol Chemicals' 29,000 highly skilled employees** (out of the total 4,600 in Sasol's chemical business) contribute to a diversified portfolio of chemicals ranging from consumer products to speciality chemicals, using a variety of technologies, many developed by Sasol itself. The product range includes surfactants, intermediates, fatty alcohols, as well as inorganic products such as high-purity alumina.



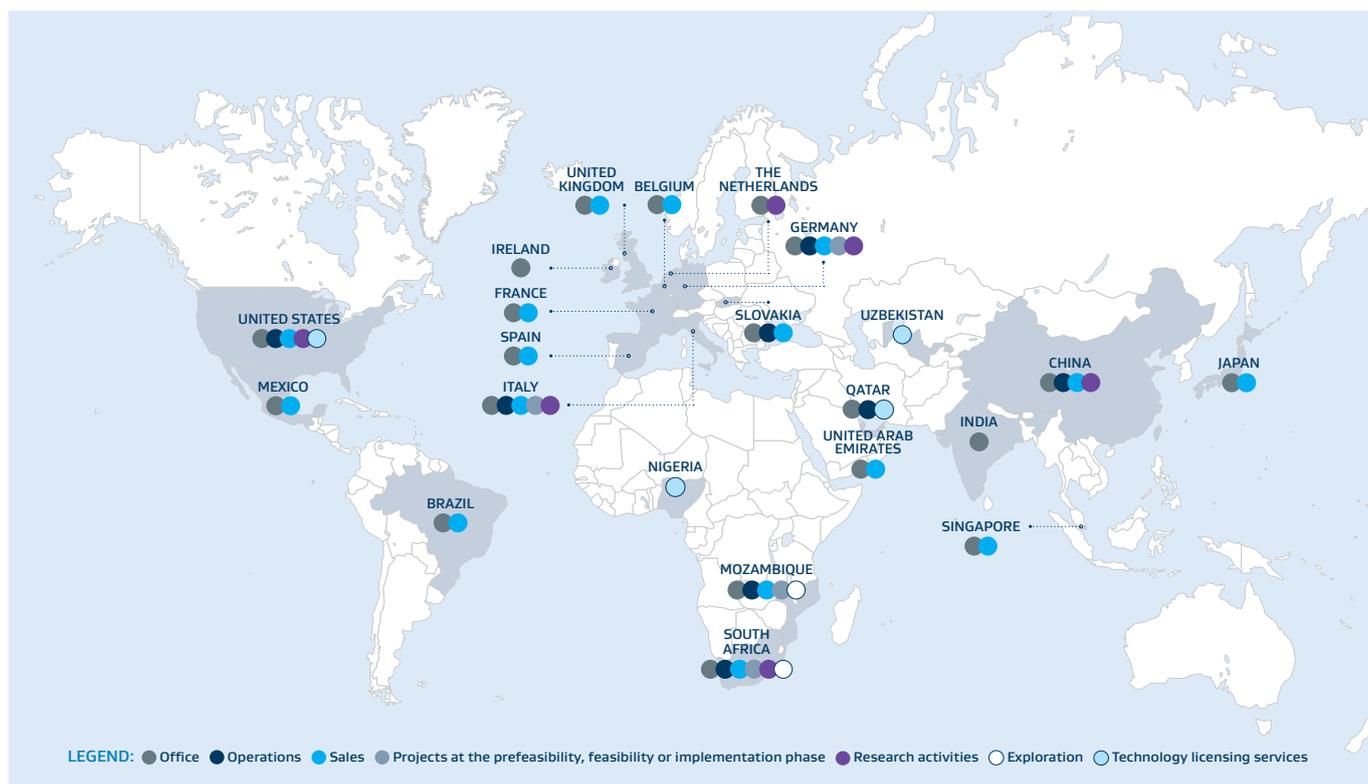
**Staff**

These products are used in a wide range of applications, such as detergents, industrial intermediates, paints and coatings, personal care products and lubricants, as well as a wide range of special applications such as oil recovery in exhausted oil wells, phase change materials and catalysts for polymer production.

**Inorganics**

They are used in a wide range of applications, such as catalysts in the automotive, chemical and refinery industries. Very high purity alumina (99.999%) is used as a raw material for synthetic minerals, lasers, LED lighting and medical implants.

The implementation of a global platform in the productions of the chemistry allows the creation of production synergies and efficiencies that enable Sasol to achieve the its own objectives, certainly reshaped according to the external context, and face the challenges of global markets.



Production sites and global presence of Sasol Chemicals activities.

## 1.2 Sasol in Italy

In Italy, Sasol has **three plants and one head office** with a total (as at 30 June 2024) of **634 employees** and a **turnover of 1,056.1 million**. The Italian plants primarily produce intermediate products and raw materials, whose main applications are in detergents, personal care and other industries such as lubricants, paints, solvents and jet fuel.



## Augusta Plant

The Sasol Italy plant in Augusta (Syracuse) has a total area of 136 hectares and employs (as at 30 June 2024) **378 people. It produces derivatives from materials of petroleum and petrochemical origin.**

The plant is located north of the Syracuse–Priolo–Augusta industrial area, in a very complex industrial context that L. 426/98 identifies as an 'Industrial Site of National Interest'. It also includes the Punta Cugno jetties (in state maritime concession and in co-use with the Navy), connected to the internal storage facilities by pipelines approximately 3 km long.

The site is connected to other important production facilities in the industrial area by pipelines that allow the receipt of a large part of raw materials, avoiding the use of sea and/or road transport, with a significant reduction in terms of environmental impact and transport-related risks. Technical gases, such as nitrogen and oxygen, are also supplied directly from the SOL factory, co-located at our production site.

The plant is characterised by an integrated production cycle whose raw materials are kerosene, benzene and methane, while the productions consist of paraffins, olefins, alkylates and alcohols, as well as secondary products consisting of jet fuel, paraffinic gasoil, virgin naphta, tails and heads alcohols, and heavy alkylates. In site, a methane-fuelled cogeneration plant was built for the production of electricity and steam. **With a capacity of 49 MW, it supplies electricity to the Sasol plants** and feeds the remaining production into the national grid. The plant also supplies steam in the quantities required by the Augusta plant.

The current reorganisation does not foresee any changes in the Operations context with regard to production cycles. The products will therefore remain the same for the foreseeable future.



## Terranova dei Passerini plant

Terranova dei Passerini plant, located in the province of Lodi, **produces surfactants, esters and amides**. It covers an area of approximately 33 hectares and employs **121 people**. The plant uses more than 80 per cent raw materials from other Sasol sites, including ethylene oxide and propylene oxide, linear and branched alcohols, linear alkylbenzene (LAB) and sulphur.

The site specialises in the production of a wide range of non-ionic and anionic surfactants, in line with the diversification strategy of the offer. Characterised by a transformation cycle of raw materials into intermediate

products, mainly produces active ingredients for the detergent and personal care sector, as well as emulsifiers, plasticisers and lubricants.

This is a **strategic site for Sasol Italy**, as it has flexible production processes that allow it to respond quickly and efficiently to customer requirements, even for small batches for small and medium-sized enterprises (SMEs). The presence of a large research and development team on site ensures the ability to adapt to market demands, also with a view to possible expansion into new business sectors.



## Sarroch plant

Sarroch plant in the province of Cagliari covers about 6 hectares within the site of Sarlux (a company of the Saras group). The site employs **39 people**. The plant produces **n-paraffins with energy-efficient technology**, supplying product to the Augusta and Terranova dei Passerini sites, as well as for the market.

It is characterised by an integrated production cycle with the refinery from which it receives by pipeline the raw material, diesel or kerosene, for the extraction of paraffins,

returning, always via tube, dewaxed kerosene and virgin naphta. Fractionation allows for different paraffinic cuts. The supply of utilities is ensured by the Sarlux plants for demineralised water, cooling water, steam, service air, instrument air, nitrogen and fuel gas distribution and H<sub>2</sub>. An amine treatment plant for gaseous effluents allows for very low sulphur concentrations at the point of emission, also considering the factor related to the absence of the methane network in Sardinia.



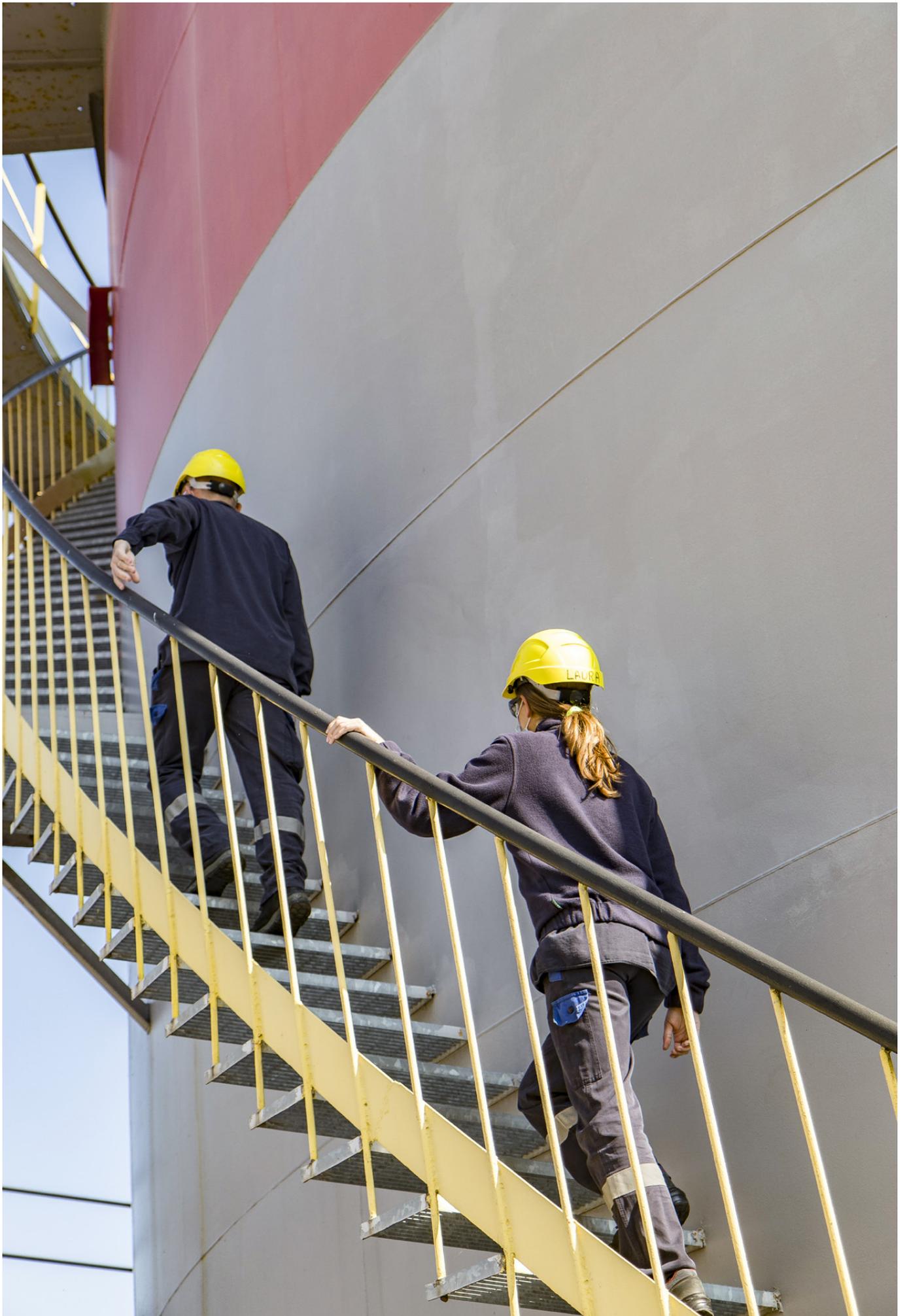
## Milan Headquarters

The Milan headquarters, located in Viale Forlanini, employs **95 members of staff**. This office houses the general management and various teams that work together closely with the Eurasian headquarters in Hamburg, providing support to the production activities of the various plants. The main functions include legal, finance & controlling, human resources, supply chain, customer service, communication, and the Sasol Italy Energia division, which operates the combined heat and power plant located in Augusta.

## Non-production sites

Two sites owned by Sasol Italy have been decommissioned over time and are currently undergoing soil and subsoil remediation: Paderno Dugnano (MI), where a research centre was located and product development; Porto Torres (SS), where there was a linear alkylbenzene production plant (LAB) and an SAS pilot plant. Remediation activities are necessary steps for possible future reuse of the sites.

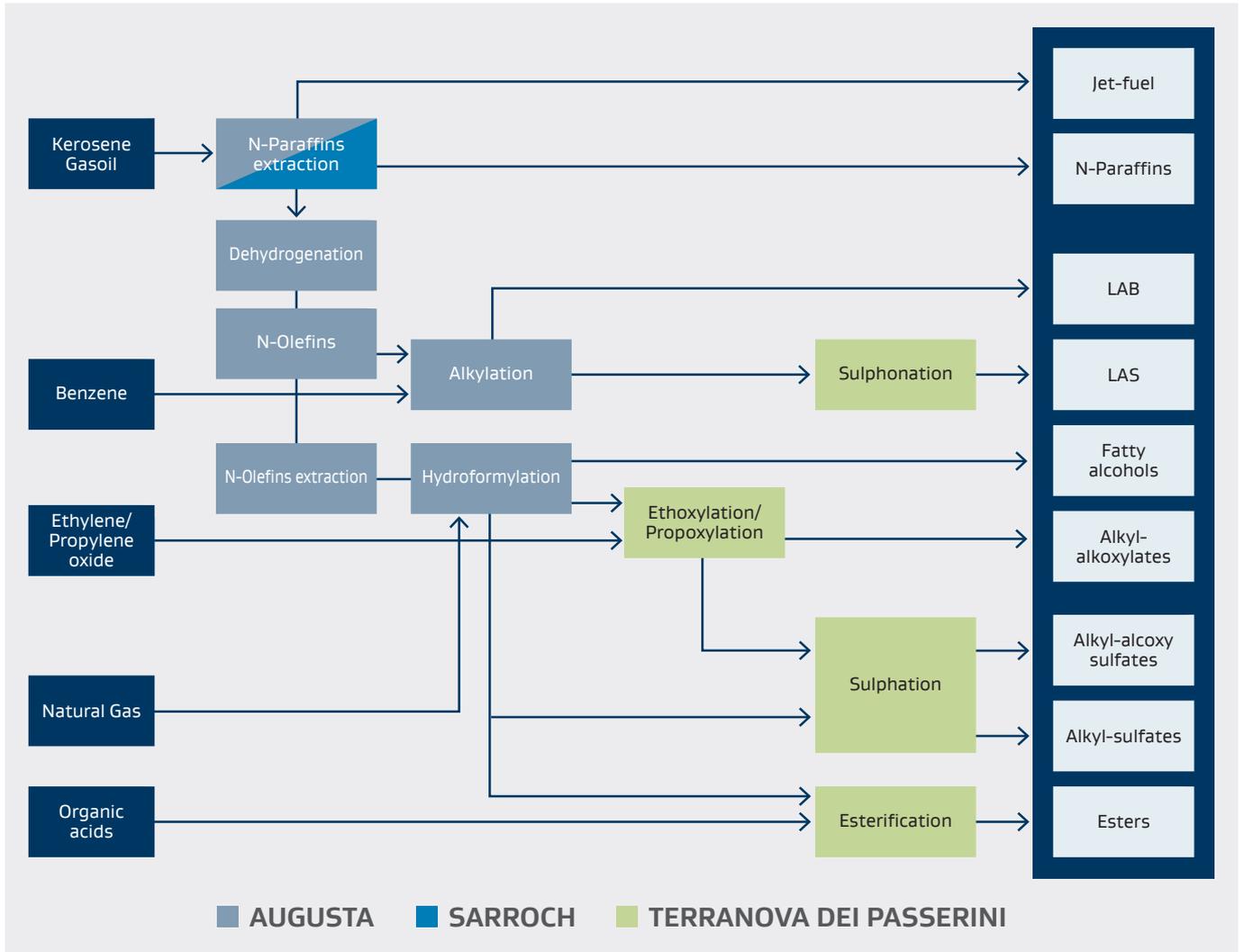




### 1.3 Integrated production

The Sasol Italy **factories have a highly integrated production**. The advantage is being able to control the entire production chain, creating the intermediate products necessary for the various processing stages of other factories, so as to satisfy all customer requirements. The finished products of one factory thus become intermediates for the subsequent processing stages of downstream factories.

Diagram of production flows between the different production sites of Sasol Italy.



In the current configuration, each production site in Italy produces finished and semi-finished products for the market and, in addition, to feed the production of the Group's other production sites.

It is possible to produce a greater variety of alcohols and alkylates with different cuts, suitable for different market segments.

The finished products from Augusta, in turn, are partly sold, partly sent to Terranova dei Passerini and other Sasol sites, which also receive other materials from other regions; here, through ethoxylation and sulphonation processes, they undergo further processing, allowing more than a hundred different types of products to be placed on the market.

In FY24, the production volume of the various Sasol Italy sites, including finished and semi-finished products, was as follows.

	AUGUSTA (ton/year)	SARROCH (ton/year)	TERRANOVA (ton/year)
Products	Production volumes	Production volumes	Production volumes
N-paraffine	13.508	109.064,22	
Alkylates (LAB)	177.541		
N-olefine	40.905		
Alcohols	45.737		
Ethoxylates			75.249
Sulphonates			55.177
Foreign			862
Secondary products			
Jet fuel	51.958		
Dewaxed diesel			
<b>Total (tonnes)</b>	<b>329.649</b>	<b>109.064</b>	<b>131.288</b>

Compared to the last reporting year, the production volume in FY24 confirmed the downward trend. The volume produced decreased by about 15% compared to CY22. The continued decline in sales is due to the international crises that generate highly variable market conditions.

## 1.4 Research and development

Research and Development activities are carried out globally and across all locations. At the Group level, personnel constantly dedicated to research activities for the chemical sector is located at several Group plants and they work in close coordination and synergy, often collaborating on joint projects.

The distribution is roughly as follows:

- **60%** for activities carried out directly in Italian centres;

- **40%** for research projects carried out in the Group's other plants - such as Marl and Brunsbüttel in Germany or Lake Charles in the United States - in collaboration with the Italian centres. The new organisation provides for a better synergy between the various research activities in the different regions, which will enable the company to apply technological innovation and improvement policies.

In Italy:

- **2 active research centres** in Augusta and Terranova dei Passerini
- **EUR 1.5 million** FY24 budget (includes fixed costs, such as personnel), in continuity with previous years.

FY24 Research Projects		
<p><b>Sustainable hydrogenation catalysts for the OXO unit</b></p> <p>The project aims to identify a possible sustainable alternative chromium-free catalyst to replace the copper chromite catalyst currently used for the hydrogenation of aldehydes in the OXO-alcohols unit.</p>	<p><b>LAO as raw material for LAB/OXO alcohols</b></p> <p>The project aims to demonstrate the technical feasibility of injecting LAO into both alkylate and OXO units to produce new single-cut products (or mixtures thereof).</p>	<p><b>Development of new branched alcohols (enriched with 2-Me)</b></p> <p>The project aims to develop a new class of OXO alcohols for cold-water washing (CWW) applications. This new product class will be obtained through a two-stage production process developed in-house.</p>
<p><b>Generative AI for reaction modelling</b></p> <p>In cooperation with an external partner, we have started to develop an artificial intelligence model to predict experimental results based on existing data. This model will be applied to the hydroformylation process.</p>	<p><b>Identification of renewable raw materials for the production of OXO/alkylated alcohols</b></p> <p>In order to achieve our Group's sustainability goals, we are investigating potential alternative raw materials from renewable sources, which can be used to replace (partially or totally) current fossil-based raw materials.</p>	<p><b>Compatibilità dei nuovi fusti</b></p> <p>Sono stati effettuati diversi test per confermare la compatibilità di diversi nuovi fusti con il nostro ampio portafoglio di prodotti. L'obiettivo è ampliare la lista dei fornitori senza compromettere la qualità del prodotto.</p>
<p><b>Reducing the viscosity of SLES and SLS</b></p> <p>The project aims to reduce the viscosity of SLES and SLS by 70% without compromising the performance of the final formulation.</p>	<p><b>Gear and transmission fluids for electric vehicles</b></p> <p>The aim of the project is to identify new products to be used in the field of lubricants for the electric car industry.</p>	<p><b>PAGs Capped</b></p> <p>The project focuses on 'endcapping' standard PAG products to develop products with improved lubrication and moisture absorption.</p>
<p><b>New SLES grade for Key Accounts</b></p> <p>A new ethoxylate grade and related SLES have been tested and promoted at our major customers in the chemical care industry.</p>	<p><b>High molecular weight EO/PO block copolymer</b></p> <p>For polyurethane foam manufacturers, a new EO/PO block copolymer grade with a high molecular weight and a special EO/PO distribution was developed.</p>	<p><b>1,4-dioxane in waste water</b></p> <p>In response to the impending restrictions on 1,4-dioxane, a study was conducted to assess its content in the water treatment system in Newfoundland.</p>
<p><b>Testing and approval of a new proprietary catalyst</b></p> <p>The new generation of a Sasol heterogeneous catalyst, which guarantees an increased reaction rate, was tested and the products were thoroughly analysed, confirming the quality of the ethoxylate.</p>	<p><b>Application in adhesives</b></p> <p>A new device was implemented to test the peel adhesion of adhesive formulations, and the first tests were carried out on the effect of our surfactants in the composition.</p>	<p><b>Analytical support for toxicological studies and documentation for REACH regulation</b></p>

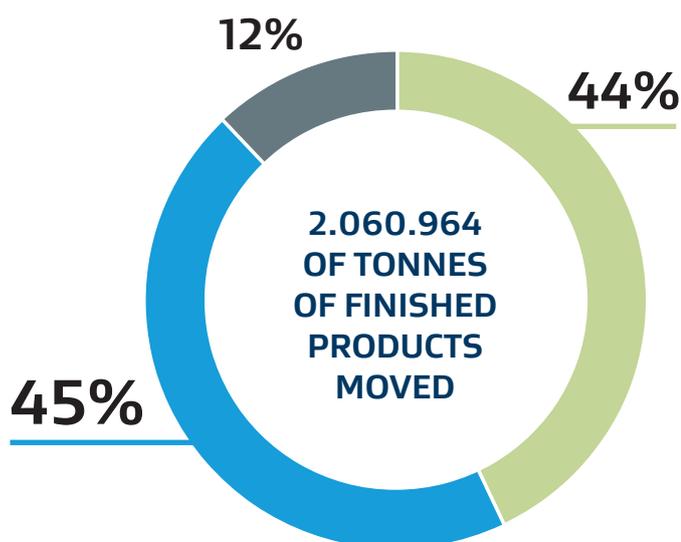
## 1.5 Inbound and outbound logistics to move materials raw materials and products

Logistics at Sasol handles the movement of materials between the various production sites (inbound) and between these and the end customers (outbound). In addition, it handles the transfer of raw materials found on the oil market and transported via dedicated ships. Inbound concerns the movement of raw materials between the Group's different locations and production sites and

the transport with bulk ships of raw materials from the oil market - specific transports requiring specialised know-how. Outbound concerns the shipment of finished products from the Group's various locations and production sites.

In FY24, in Italy:

- **2,060,964 tonnes of** finished products handled
  - 45%** by ship, also taking into account the intermodal marine component
  - 44%** through dedicated pipelines
  - 12%** by road transport.



- Through dedicated pipelines
- By ship (also taking into account the intermodal marine component)
- By road transport

The logistics function is committed and **focused on ensuring sustainable product planning and handling**. In the last three years, the use of intermodal transport has increased, combining wheeled mode for the last leg with other solutions (short sea, train), both nationally and internationally.

The carriers included in Sasol Italy's portfolio have a particular focus on sustainability, actively participating in monitoring activities and protocols to reduce emissions, in line with Italian and European regulations, the objectives of the various trade associations and Sasol's priorities. Among the actions put in place are an increasing multimodal transport offer and the constant renewal of the fleet. Service providers are accredited and registered, for a duration of two years renewable for a further year, after a pre-qualification that takes into account the type of fleet and its environmental qualities, the presence of any certifications, and financial and sustainability soundness. At least three audits are carried out annually to analyse service data, possible claim dynamics and technical modalities. At the level of the Sasol Eurasia platform, 'black lists' of unreliable operators have been defined with lists that are constantly updated with input from the various locations.

Regular audits are also carried out on ship owners, according to the international standards adopted by the Group. Ships are subjected to external technical inspections by a specialised third-party company (Shipvet, London) before embarking on their voyage. As part of the checks carried out also include checks to exclude the carrier's presence on industry blacklists, following infringements or inconsistencies with international security standards.

The comparison with all the operators in the supply chain that make sustainable logistics an added value (logistics operators, trade associations, customers) is essential to define medium-term strategies that can bring benefits to the entire system. Sasol takes part in various working tables to bring its own experience and make best practices in the sector its own, in compliance with the principles of the Padua Charter, signed with other member companies of Federchimica.

## 1.6 Sustainability at Sasol

### How sustainability principles support the growth of our business.

**Sustainability reporting** includes all material features of our strategy, governance, performance, risks, opportunities, results and prospects, reflected in the full context of People, Planet and Profit. Our Group's priorities have inspired the strategies identified, which serve to keep our business at the required level and to plan for achieving maximum potential. The Group's priorities are as follows:

- **Safe, efficient and reliable operations.**
- **Cash generation**
- **Corporate culture on sustainability**
- **Attention to our stakeholders and growth programmes on the corporate agenda**
- **Inclusion of our customers and suppliers in the definition of the value chain**

The report therefore represents a concise and coherent communication supported by facts and includes consistent and meaningful information in terms of materiality. The report is prepared following a structured process of content collection in the various Sasol Italy departments and data assembly overseen by a dedicated team.

The report's reference is to GRI indices and the new CSRD directive that will be binding in the coming years.

As part of our reorganisation, processes focused on achieving integrated sustainability will be reviewed and optimised **by setting up dedicated structures to achieve the objectives**, which will be reviewed and defined in the light of the global issues that are considered a priority at this particular time in the context and in the company.

Consistent with the guidelines and commitments undertaken at Group level, Sasol Italy is committed to operating ethically on a daily basis and aware and to be an active participant in the harmonisation of the "three fundamental elements: economic growth, social inclusion and environmental protection', as stated in the first pages of the UN 2030 Agenda. In particular, we refer to the following objectives:



**No. 5**  
Gender Equality



**No. 8**  
Decent work and economic growth



**No. 9**  
Industry, innovation and infrastructure



**No. 12**  
Responsible consumption and production



**No. 13**  
Climate Action



**No. 17**  
Partnership for objectives

## 1.7 The analysis of materiality

Dialogue and understanding of the priority issues for internal and external stakeholders are fundamental building blocks of our sustainability journey.

Also for FY24 - in application of the **Global Reporting Initiative (GRI)** Standards, a 'simple' materiality analysis was conducted to identify and prioritise relevant topics, based on a survey involving internal and external stakeholders.

To these themes will be added others chosen on the basis of Sasol Italy's communication plan.

Compared to last year, the material topics were revisited and updated in both definition and content. An attempt was made to move towards themes that are specific to of the **new CSRD and the application of ESRS** (European Sustainability Reporting Standards). The following material issues were identified in relation to Economic Sustainability:

Transparency and ethics
Economic results
Supplier Management
Technological and product innovation
Enterprise risk management

In the area of Environmental Sustainability, the material topics are as follows:

Greenhouse gases (GHG)
Energy efficiency
Sustainable use of raw materials
Atmospheric emissions
Management of water resources and discharges
Waste Management and Contribution to Circularity
Safeguarding natural resources and biodiversity
Adaptation to climate change

Finally, for the social sphere, they were as follows:

Health and safety protection
Management, development and valorisation of human resources
Industrial and institutional relations
Creating value and development for communities
Diversity, equity and inclusion (DEI) and the promotion of gender equality
Employment impacts and employee welfare

The identification of these topics is inspired by the ESRS also allowed for a comparative analysis with what was reported in the previous reporting year, which is the calendar year 2022.

With respect to the calendar year 2022, stakeholder interest has shifted towards issues of product innovation and development, corporate risk management and energy efficiency. Also considered very relevant are topics related to economic performance, the policies on Ethics and Transparency and on the Protection of Workers' Health and Safety. The impact on employment and employee welfare and the management, development and valorisation of human resources also remain issues of great relevance. Compared to previous years, the stakeholders interviewed indicated the management of natural resources, rather than issues related to circularity and the management of greenhouse gases, as less important.

A new theme was that of inclusiveness, which was considered with a threshold of good relevance by the stakeholders. With the aim of gathering all points views on sustainability issues, all stakeholders directly or indirectly affected by the presence of our operating sites in their respective territories were heard.

The list of stakeholders is the result of continuous assessments aimed at involving the totality of stakeholders. As better specified below, stakeholders have been identified by considering homogeneous groups that regularly interface with Sasol Italy activities.

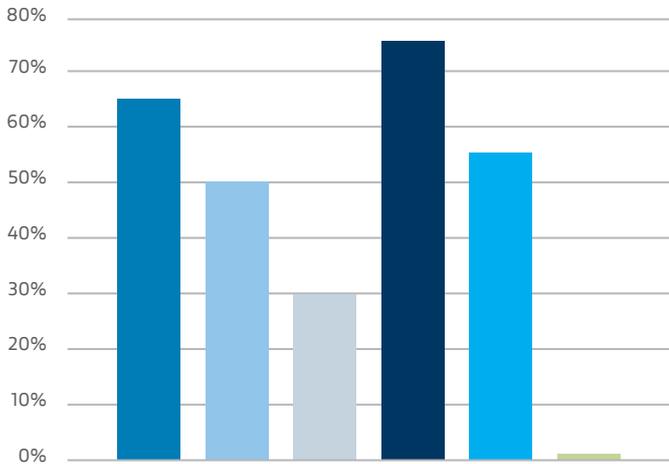
The interviewed sample consisted of **173 stakeholders** as follows:

- **139 employees**, of Sasol Italy, both daily and shift workers;
- **34 external Italian and foreign stakeholders**, between local and national institutions, opinion leaders, customers, suppliers, newspapers, universities, employer and trade union organisations.

Compared to last year, the sample of respondents is smaller in number, but was still considered significant when analysing the distribution of responses and the analysis of this distribution in relation to the context.

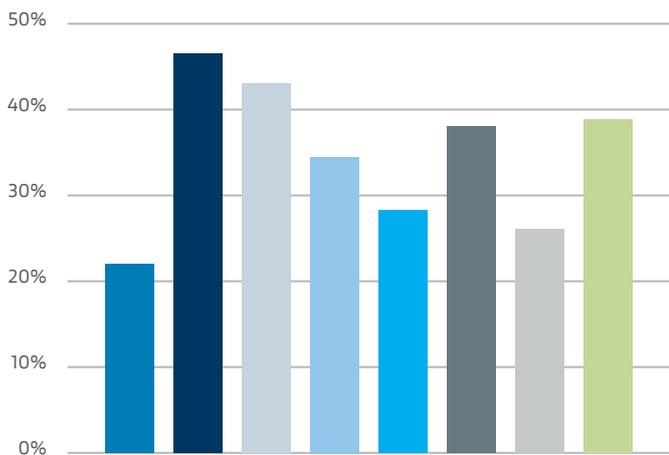


The following graphs show the topics considered most important by the sample surveyed.



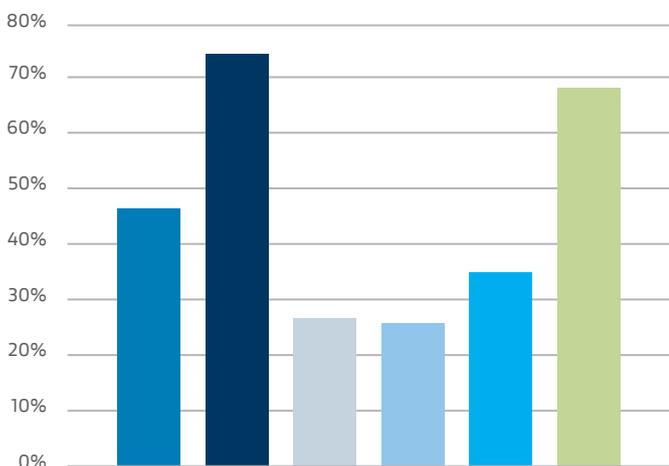
## ECONOMIC SUSTAINABILITY

- Economic results
- Transparency and ethics
- Supplier Management
- Technological and product innovation
- Enterprise risk management
- More



## ENVIRONMENTAL SUSTAINABILITY

- Greenhouse gases (GHG)
- Energy efficiency
- Sustainable use of raw materials
- Atmospheric emissions
- Management of water resources and discharges
- Waste Management and Contribution to Circularity
- Safeguarding natural resources and biodiversity
- Adaptation to climate change



## SOCIAL SUSTAINABILITY

- Health and safety protection
- Management, development and valorisation of human resources
- Industrial and institutional relations
- Creating value and development for communities
- Diversity Equity and Inclusion (DEI) and promoting gender equality
- Employment impacts and employee welfare

The joint consideration of internal and external significance - derived from the analysis of the questionnaire responses - confronted with the communication needs identified by the company, led to the identification of priority topics.

The results of the analysis were illustrated and discussed with the top management of Sasol Italy to uniquely identify the contents of the FY24 Sustainability Report.

The results of this comparison are shown in the following matrix.



## 1.8 Sasol Italy's stakeholders

Sasol Italy's stakeholders include both those inside and outside the organisation. With each of them we undertake a shared path, which develops in the time through diversified modes of involvement.

The former, **the employees**, are our most valuable capital: our goal is to make them feel proud to work for our company, to make them proactive witnesses of the commitment and responsibility with which we carry out our activities.

As was the case for the 2022 edition of the Report, it was decided to **extend the opportunity to all employees to participate in the materiality analysis** activity by means of a special questionnaire, as explained in the previous section. Employees are dealt with in more detail in the chapter on social sustainability (Chapter 4).

**External stakeholders** include:

- **institutions**, both at national and local level, with whom we interact through constant participation in discussion and debate tables. At the national level, we collaborate with key ministries for our activities, such as the Ministry of the Environment and the Ministry of Economic Development, participating in dedicated thematic meetings to specific regulatory updates. At the local level, we foster a direct dialogue with regional governments, the mayors of the municipalities where our plants operate, councillors and representatives of territorial institutions.
- **training institutions, universities and schools** of all levels, with whom we carry out annual and diversified initiatives - internships, apprenticeships, degree dissertations, scholarships and school-to-work projects - in a collaborative effort to train young people ready for the world of work;
- **the local and national media**, with whom we maintain relations marked by clarity and transparency on our Company's performance and results, including through the sharing of documents such as this Report;
- **citizens**, favouring opportunities that focus on confrontation and the dissemination of correct and contextualised news, to create a relationship based on trust and integrity;
- **trade unions and employers' organisations**, with whom we work to create a cutting-edge system of sectoral industrial relations, capable of bringing innovation to the company and the entire chemical sector;

- **our customers and suppliers by listening**, cooperating and adhering to high standards. Professionalism required by Sasol, so that they recognise us as a fair company, attentive to their needs and fully aware of their role in our sustainable development process.

In addition, the initiative - undertaken on the occasion of the 2020 edition of the Sustainability Report - to involve an additional category for the materiality analysis, **formed by our foreign stakeholders**, mainly customers, who enrich the analysis with a different perspective and point of view, thus contributing to the identification of the key issues to be included in the reporting, continues.

## Responses to stakeholders

**The issues that stakeholders have identified as very relevant deserve initial feedback, which also identifies where the topic is more fully present in the following report. In particular:**

- **Innovation and product development**  
In this historical moment of analysis for a more sustainable market positioning, a series of innovative ideas and product development, applicable to Sasol Italy's integrated production, are being evaluated by the company's technology. The designs refer to products from Augusta and, as these are also used as raw materials in Terranova dei Passerini, the final products on this site are also subject to variations. In particular, With regard to the LAB and derivatives production line, the unbalancing of production towards the Detal plant in Augusta makes it possible to formulate of LAB and derived products, applicable in the detergent sector with improved performance in the field of liquid detergents. This means a reduction in the use of the end product as it is more effective. As part of the production of fatty alcohols and derivatives, processes are being developed for the production of branched molecules also intended for use in detergency with a considerable yield for low-temperature washing. This results in energy savings for the end consumer with also a decrease in CO2 emissions associated with the use of the product for washing operations. In addition to the above, other initiatives are reported in the section on 'Research and Development'.
- **Enterprise risk management**  
In a global market and geopolitical context such as the one we are currently experiencing, the corporate risk management is fundamental to the definition and management of corporate strategies. For this reason,

the list of applicable risks and the assessment of the material impact they have on the company and its business is under continuous review, appropriately updating the controls to be kept active and effective. The corporate risk management process is spread throughout all organisational levels with the identification of key figures who guarantee and ensure the correct execution of controls, the reporting of any process deviations and the review of the assessment underlying the identification of controls. A corporate risk management information system has been implemented to ensure a single approach in adherence to corporate guidelines and a shared best practices in the definition of controls. Details of this material topic are given in the section on 'Enterprise Risk Management - Operational Practice'.

#### ■ **Energy efficiency**

The energy market offers a range of technical and management solutions that can adequately support Sasol Italy's business. The management of energy consumption passes through their reporting on a monthly basis. Through the implementation of indicators and technical analyses, any efficiency failures are highlighted, and improvement actions to be implemented. An overall indicator of energy efficiency is the energy efficiency index, calculated by comparing internal energy consumption with production volume. For FY24, this index increased slightly compared to the average of previous reporting years at both Augsburg and Newfoundland. This increase is mostly related to the non-continuous running conditions of the plants. The Sarroch site, on the other hand, performed well thanks to careful plant management. Sasol Italy has implemented projects dedicated to better plant management also from an energy point of view. In particular, the "Megara" project also includes technical and management aspects for better energy performance. The details of this material theme are reported in the dedicated section "Energy Efficiency Dimension".

#### ■ **Economic results**

The downward trend of the economic value generated continued. Compared to the previous fiscal year, the reduction in the economic value generated was around 21%. As a result, the distributed value has reduced by more or less the same percentage. The difficult market situation continues to keep the company under pressure. Mitigating actions, even drastic ones, are in place to better manage the financial aspects of both fixed and variable costs. New strategies include better repositioning market and an integrated production strategy with Sasol's other chemical plants worldwide. Details of this material theme are given in the dedicated section "Economic value generated and distributed".

#### ■ **Ethics and Transparency Policies**

The Code of Ethics and the Management Model envisaged by law 231/01 and subsequent amendments represent the behavioural reference to be adopted by all those who come into contact with the Company, which they must scrupulously comply with. Sasol Italy recognises, shares and promotes, in the awareness that conducts inspired by the principles of diligence, fairness and loyalty constitute an important driver for economic and social development, taking into consideration the cultural, social and economic diversities typical of the multinational environment of Sasol Italy and where Sasol Italy operates. An important condition related to the application of the code of ethics is the possibility for anyone to report completely anonymously any violation of it. A code of conduct has also been outlined for suppliers, which is signed when the contract is signed. Violation of the code of conduct provides for sanctions and the immediate suspension of the contractual relationship. Further details can be found in the section on the 'Code of Ethics' and 'Organisation and Management Model pursuant to Law 231/01' and 'Code of Conduct for Suppliers'.

#### ■ **Employment impact and employee welfare**

The FY24 rate of new hires shows stability compared to previous years, with 35 new hires compared to 30 terminated during the year, for various reasons, bringing the total number of hires to 634. The new hires reflect the gender distribution of the company, which sees a 7% increase in the presence of women compared to the reporting year 2022; their age group between 31 and 40 years. Sixty per cent of the new hires are in Sicily and Sardinia and the remaining 40 per cent in Lombardy. Therefore the turnover rate is positive (4.75). In the same year, the company also availed itself of the services of 20 temporary workers, mainly for the plants in Sardinia and Sicily, a figure that increased compared to previous years also due to of the current labour market dynamics. Further details can be found in the section 'Our people' under social sustainability.

- **Protecting Workers' Health and Safety** Promoting a culture of safety, health and well-being, producing with full respect for people and the environment around us: these are the values on which the Group's policy is based. Sasol Italy, in full conformity with this policy, it continues to consider the goal 'zero harm - zero damage (to people, things, environment)' as the goal to be achieved. To do this, it is necessary to periodically carry out thorough risk assessments that can potentially result in accidents, to understand their root causes, analyse their impact and define the most effective mitigation measures. Particular attention is paid to the study of situations or events that could potentially generate impacts relevant (HSI

- High Severity Incident), with the aim of identifying applicable technologies, preventive structural changes and management methods. The value of the RCR index, relating to the frequency of unwanted cases, is 0.13 in FY24. This, compared with the average figure for the last three years for the manufacturing sector (2.46) and the chemical sector (1.50), Federchimica data extracted from the Responsible Care Annual Report, places Sasol as a high-performing company with regard to accident prevention. Details and other information can be found in the section 'Safety and health as a priority'.

- **Management, development and valorisation of human resources.** A reorganisation of the entire chemical business structure is underway to configure the optimal organisational structure to increase financial results and to implement the defined sustainability strategies. Underlying this reorganisation is the consideration that the skills present in the company can support the new organisational structure and process management. Sasol Italy invests in training activities aimed at developing and consolidating the skills of its employees with the aim of creating more opportunities and growing human resources professionally in order to support the company in developing the projects necessary to meet the challenges posed by the market, with a constant focus on maintaining an innovative and stimulating work environment. Diversity management and the creation of widespread and accessible opportunities - without any discrimination based on gender, culture, ethnicity or any other marginalising element - are strategic values for Sasol Italy. The aim is to multiply the opportunities for growth not only culturally, but also in terms of creativity, innovation, idea generation, and to improve the well-being and work-life balance of all our employees. In FY24, a total of 11,404 training hours were provided, including those in the Health, Safety and Environment area. The average annual training hours per capita are about 18. Performance appraisal is also among the competence development initiatives. According to the definition of objectives and their management, training needs can be identified and then managed in order to enhance resources. In the section 'Human Capital' you will find further details on the material subject matter required.

## Our participation in trade bodies and associations

Sasol Italy adheres to various programmes and initiatives with a focus on sustainability and is part of trade associations to proactively contribute to dialogue with institutions and outline - together with its stakeholders - future scenarios for the chemical industry and sector.

Below are the main associations and programmes in which Sasol Italy participates.

### AT LOCAL, NATIONAL AND INTERNATIONAL LEVEL

- **Federchimica**, the National Association of the Chemical Industry, represents 1,400 companies with a total of more than 92,000 employees, grouped into 17 sector associations, which in turn are divided into 38 product groups.
- **Responsible Care:** directly linked to Federchimica's participation is Sasol's role in Responsible Care, the voluntary programme to promote sustainable development in the chemical industry worldwide. In Italy, around 170 companies of various sizes in the chemical industry have joined this initiative (see box for more information).
- **CIPA**, the Industrial Consortium for the Protection of the Environment, to which Sasol Italy contributes together with the other companies in the Syracuse petrochemical cluster. It is a survey network consisting of 12 peripheral stations for pollutant measurements, 6 weather stations and a data collection and processing centre, covering an area of 150 km<sup>2</sup>.
- **Ecovadis**, an independent platform for the evaluation of over 65,000 groups and companies in 200 sectors in 160 countries (see box for more information).
- **CLER**, an association of alkylate producers, a historical association founded in 1988 to defend LAB and its derivatives. Efforts in CLER must be maintained because forces that could create obstacles to our products still exist and must be addressed. Strong activity to promote LAS in the Ecolabel market.
- **HSPA**, CEFIC's association of hydrocarbon and paraffin producers. The main purpose of our membership in this association, which started years ago, was mainly due to the upcoming REACH regulation. VOC, the paint directive, NEC (National/EU Emissions Legislation) and the lamp oil directive are some of the issues currently being monitored by the association, which conducts actions to defend the products of the sector.

Active participation in this association has enabled the formation of REACH Consortia, which, through collective action, allows costs to be shared, with a positive impact on the final cost of registering our products.

- **AISBL EUROPEAN PETROCHEMICAL LUNCHE**, association of European petrochemical producers. Three events are organised each year.
- **Sviluppo Chimica SC**: the company manages the S.E.T, Servizio Emergenza Trasporti (Emergency Transport Service), set up in 1998 following the Memorandum of Understanding signed by Federchimica with the Department of Civil Protection of the Presidency of the Council of Ministers and with the Directorate General, Civil Protection and Fire Services of the Ministry of the Interior, with the aim of supporting Public Authorities in case of emergency in the transport and distribution of chemical products.

#### AT LOCAL LEVEL

- **Confindustria Siracusa**, a territorial employers' association made up of more than 250 small, medium and large enterprises producing goods and services in the manufacturing, construction, mining, tertiary, transport, tourism, private healthcare, chemical and agri-food sectors in the province of Syracuse.
- **Assolombarda**, the association of companies operating in the Metropolitan City of Milan and the provinces of Lodi, Monza and Brianza, Pavia with over 7,101 member companies of all sizes, national and international, producing goods and services in all product sectors. It employs more than 432,289 people.
- **Confindustria Sardegna Meridionale**: represents about 1,400 companies and about 35,000 employees operating in that portion of the territory.
- **IAS - Industria Acqua Siracusana (Syracuse Water Industry)**, the consortium purifier whose majority shareholder is the ASI Consortium in liquidation in Syracuse, with minimum shares also reserved for the municipalities of Priolo Gargallo and Melilli, while the rest of the shareholding is reserved for large oil and petrochemical companies in the industrial area.
- **Syracuse Industrial Association/Assindustria**: offers support in the relationship with local government authorities in Sicily and in the process and steps related to local governmental authorisations for 'lay-offs' and 'mobility'. It also supports all activities for obtaining public funds for training programmes.

- **Associazione Industriale Cagliari**: offers support in the relationship with the local governmental authority for Sardinia in the process and steps related to local governmental authorisations for the 'Cassa Integration' and 'mobility' and in all activities to obtain public funds for training programmes.





# Responsible Care®

OUR COMMITMENT TO SUSTAINABILITY

## RESPONSIBLE CARE

Responsible Care® (RC) is the chemical industry's voluntary programme to promote sustainable development. Adopting the guiding principles of this programme enables companies to orient their values and behaviour towards safety, health and the environment, within the more general framework of corporate social responsibility and sustainability. This means that since 1992, companies adhering to Responsible Care® **have been pursuing a path of continuous improvement monitored by performance indicators, adjustment of policies and sustainability targets**, through the involvement and active participation of stakeholders. 173 companies with 459 production sites in Italy participate in the Federchimica Responsible Care Programme. Over 4,000 companies adopt the programme in Europe and 10,000 companies in 70 countries worldwide.

Every year, the Steering Committee of 'Responsible Care', of which Sasol Italy is also a member, publishes a report on the performance data of Italian chemical companies compared to companies in other production sectors.

### Some interesting aggregate data of the chemical industry in Italy:

- **Economic value generated:** EUR 67.4 billion of which the economic value distributed is 91.4%;
- **Investment in research and development** is around EUR 983 million, while expenditure on environmental health and safety is around EUR 1.4 million.
- **Energy efficiency** compared to the year 2000 has increased by 38.4%;
- **Greenhouse gas emissions** decreased by 64.4% compared to those reported in 1990;
- **Relative to natural resources**, water relief is 57.3% less than in 2005;
- **The number of direct employees** working in the Italian chemical industry is 112,700.

The chemical industry is strongly committed to the circular economy: the percentage of waste that is recycled is 45.5%.

The chemical industry can also proudly claim its leadership among the virtuous manufacturing sectors in the area of occupational health and safety. Compared to 2010, the number of accidents per million hours worked decreased by 44.4% and Health and Environment training hours per capita increased by 22.6%.

Every year Federchimica promotes an award aimed at member companies that join the programme and present evidence of sustainable development initiatives and good practices. Sasol Italy took part in the competition with an initiative implemented in the Terranova dei Passerini and Sarroch plants, which included the positioning in safe areas of hives for the bees, whose work protects biodiversity. They are also considered chemical workers who do their work alongside our employees.

Furthermore, the Augusta plant in May 2024 opened its doors to the National Assembly of Federchimica's Responsible Care coordinators on the occasion of the 40th anniversary of the programme. The topics discussed were related to sustainability, circular economy and decarbonisation and security and were discussed in the presence of distinguished external experts. The 30th annual report was presented by Federchimica in the 'Nilde Iotti' library of the Chamber of Deputies, with state authorities and representatives of Italian chemical companies also present.



## ECOVADIS

EcoVadis is an independent platform for the evaluation of over 65,000 groups and companies in 200 sectors in 160 countries, using criteria of CSR (Corporate Social Responsibility) assessment based on the sustainability standards of thousands external sources: NGOs, trade unions, international organisations, local governments and auditing organisations.

In 2024, EcoVadis' independent consultants assessed sustainability performance of Sasol Italy, **awarding it a Gold medal and placing it in the top 5% of companies in the sector.** The assessment covered the areas of environment, labour and human rights, ethics and sustainable procurement. For each of these areas, documents, policies and processes already in place that demonstrate Sasol Italy's commitment to harmonising its economic, social and environmental performance were assessed.

## 1.9 The governance structure

Sasol Italy is 99.94% owned by Sasol European Holdings LTD; the remaining capital is held by 28 third-party shareholders.

The governance of Sasol Italy is organised according to the traditional administration and control model with:

- the Shareholders' Meeting
- the Board of Directors
- the Board of Auditors, which is entrusted with supervisory functions.

The organisational structure of Sasol Italy is embedded in the structure of International Chemicals as Sasol Italy management has direct reports within the International Leadership Team. This means that each department in Sasol Italy has as its apex termination a Vice President who is part of the first line of reporting to the Senior Vice President International Chemicals.

### Shareholders' Meeting

The Shareholders' Meeting has among its most important tasks the appointment of the members of the Board of Directors and the Board of Statutory Auditors, their remuneration and responsibilities as well as the approval of the annual financial statements, the distribution of profits, the purchase and sale of treasury shares, amendments to the Articles of Association and the issuance of convertible bonds.

### Board of Administration

In compliance with the provisions of Article 18 of the Articles of Association, the current Board of Directors, consisting of four members, was reconfirmed with the same composition at the Shareholders' Meeting on 26.10.2023. The term of the current Board of Directors is three years, i.e. until the approval of the financial statements as at 30.06.2026.

The members of the Board of Directors are:

- **Antonio Marano**, President
- **Filippo Carletti**, Director
- **Matthias Späder**, Director
- **Christian Schindler**, Councillor.

Managing Director is engineer Filippo Carletti.

### Board Auditors

The Board of Statutory Auditors is the independent body responsible for supervising compliance with the law and the Articles of Association, compliance with the principles of proper administration and the adequacy of the organisational, administrative and accounting structure adopted by the Company. The Board of Statutory Auditors was renewed by the Shareholders' Meeting of 26.10.2023, therefore today's Members of the Board of Statutory Auditors will remain in office until the approval of the financial statements as at 30.06.2026.

### Auditing Company, Organisation and Management Model pursuant to Legislative Decree 231/01 and Code of Ethics

The consolidated financial statements of the Sasol Group are audited by companies belonging to the PricewaterhouseCoopers network, which the Shareholders' Meeting of 15.11.2019 selected as the company entrusted with the statutory audit until the approval of the financial statements as at 30.06.2022.

To complete its corporate governance structure, the Company has also set up a Supervisory Board pursuant to Legislative Decree 231/2001. The Supervisory Board consists of two external members, including the Chairman, and one internal member.

### Committees influencing sustainability strategy decisions

At the top level for the entire Group, the CEO - together with the Group Executive Committee - provides the strategic guidelines for the approach to the issue. For the chemical business, the Leadership Team is a global steering and control structure.

The Leadership Team is led by EVP International Chemicals and consists of ten functions; it includes the heads of the four product lines, the heads of operations, SHE and the four strategic staff functions, finance, human resources, development and innovation and legal affairs.

Below this level, the International Leadership Team, with operational competence and a composition similar to the previous one, has a more territorial focus and is linked to the different production platforms.

## Steering Committee for Gender Equality

(UNI/ PdR 125:2022), Sasol Italy established the Steering Committee for Gender Equality, a governance body tasked with promulgating the Equal Opportunities and Inclusion Policy and overseeing its effective implementation. The Gender Equality Steering Committee was officially established on 7 June 2024. It is chaired by CEO Mr. Filippo Carletti, with Mr. Daniele Tonna as Ethics Officer. The Steering Committee will remain in office for three years, until June 2027.

### 1.10 Policies and certifications

#### Compliance socio-economic

Sasol Italy's strict controls on compliance with applicable corporate laws are reported in a compliance report updated on a quarterly basis and managed by Sasol Limited's central legal function.

At the operational level, a register of applicable laws has been created for each country, broken down by department. The Governance function is responsible for this register with regard to HSE aspects. A monthly review of existing laws and any regulatory updates is carried out.

In addition to the controls established by law, Sasol Italy is subject to external and internal audits aimed at verifying legal compliance. The Supervisory Board carries out checks on the offences covered by Model 231.

In FY2024, there were no violations of corporate obligations or irregularities, and no significant monetary and non-monetary penalties were recorded for non-compliance with laws and regulations in the socio-economic sphere.

Also in the fiscal year 2024, legal compliance activity was focused on the preparatory work for the updating of Sasol Italy's Organisation and Management Model.

The activity is aimed at monitoring and supervising the actual activities considered to be at 'risk of offence', in accordance with the indications of recent best practices in the field and the most recent case law, in order to proceed with constant

calibre of the Model on the company's reality, monitoring and supervising activities to create as much as possible a 'tailor-made' Model.

With the preparation of the update it was intended reorganising and amalgamating the treatment of certain topics (governance, organisational structure, control

principles) and certain documents of similar content (the Code of Ethics), thus limiting the risk that the excessive redundancy of certain concepts may disperse the reader from what, in the light of intervening case law, is the core of the Model: the control procedures for sensitive processes.

The starting point of the analysis carried out was the ultimate purpose of the Organisation and Management Models pursuant to Legislative Decree 231/01. This analysis is carried out by the Company in order to identify - among the 'predicate offences' laid down in Decree 231 - those which, albeit hypothetically and abstractly, may occur in the company's reality and thus construct an appropriate risk assessment, which, as reiterated by the most recent case law, constitutes, together with the procedures, the 'heart' of the Organisational Model. Lastly, preparatory activities were carried out for the incorporation into the Organisational Model of the regulatory updates that have occurred on the predicate offences since the date of approval of the last update (28 October 2020), i.e. financial crimes, crimes against cultural heritage, etc.

#### Organisation and Management Model pursuant to Legislative Decree 231/01

Sasol Italy adopts an Organisation, Management and Control Model pursuant to Legislative Decree No. 231/2001 ('Model 231'), in order to prevent the risk of commission of certain offences or administrative offences committed in the interest or to the advantage of the Company, by senior persons or persons subject to their direction or supervision, from which the administrative liability of the Company may derive. In this way, the Company, in addition to complying with the provisions of Legislative Decree 231 of 2001 on the administrative liability of companies, is able to protect its position and image and meet the expectations of its stakeholders.

The Model is periodically updated in order to adapt it to the evolution of the internal organisation and the activities carried out, and in consideration of the continuous expansion of the list of offences that may give rise to the liability of companies and entities in general under Legislative Decree No. 231/2001, with the aim of making the predicate offences contemplated in the Model more specific.

clearer and more effective in the event of significant violations or circumvention of the requirements contained therein. The Model 231 was last updated on 29.06.2022. The full version of the document is available on the website:

<https://chemicals.sasol.com/whoweare/regional/sitesandlocations/italylocalizedpage>

**The Code of Ethics and Model 231 represent the reference to which all those who come into contact with the Company must scrupulously adhere.**

## Code of Ethics

The Company has also adopted a Code of Ethics, which fully expresses the principles of corporate ethics. This is a fundamental document for the company: every employee, partner, supplier or consultant is required to strictly adhere to the principles contained therein in the relations with the Company, in order to protect and respect the image and integrity of the Group. For this, it is distributed to all employees and referred to in the Company's active and passive contracts.

The Code indicates the set of values that Sasol Italy recognises, shares and promotes, in the awareness that conduct inspired by the **principles of diligence, fairness and loyalty** are an important driving force for economic and social development: it is valid both in Italy and abroad, even in consideration of the cultural, social and economic differences of the various countries in which Sasol operates.

The Code of Ethics is inspired by the main existing national and international laws and regulations on corporate social responsibility, corporate governance, human rights and the environment. It also recalls the key principles set out both in the Code of Ethics for Suppliers, adopted by the Group, and in corporate policies.



## Respect for Human Rights

**As a leading company in the chemical and energy products sector, Sasol recognises that respect for human dignity and the rights of all people, as set out in the 'Universal Declaration of Human Rights', is an indispensable condition for the conduct of its business activities. In Sasol, the term 'Human Rights' is synonymous with 'Business and Human Rights'.**

Sasol has a Human Rights Policy, last updated in June 2022, applicable to all permanent and temporary employees and service providers of Sasol Limited and its subsidiaries. Management is also committed to targeted actions to ensure that every joint venture, business partner and supplier promotes and upholds the Human Rights Policy: in addition to full compliance with applicable legislation, we concretely encourage each of these entities to implement similar policies within their businesses.

More information can be found at the following link: <https://www.sasol.com/sustainability/human-rights>

In assessing any negative impacts related to the failure to respect Human Rights, Sasol prefers to prioritise the severity of the impact rather than the likelihood of it occurring, emphasising the protection of people, not only the direct ones, but also third party workers who work with Sasol in various capacities. The assessment extends not only to physical damage but above all to the damage that may occur due to improperly managed relationships also in terms of cultural impacts. For this reason, what has been stated above is of fundamental importance in dealing with this delicate aspect.

## Sasol Italy's Equal Opportunities and Inclusion Policy

The protection and dissemination of the values of diversity, inclusion and equal opportunities are considered imperative principles of the company's policies and strategies. Therefore, the organisation is committed to promoting internally and towards its stakeholders the processes that contribute to creating an inclusive, equal working environment, aware of diversity and guarantor of the application of the aforementioned principles, in accordance with the provisions of UNI/PdR 125. To this end, a Gender Equality Steering Committee has been identified, under the leadership of the company's legal representative, in which the top figures of the organisation's processes are represented, and in particular the management of human resources, legal aspects, production site management and governance and integrated systems.

### Considering the values and principles that should govern behaviour in our working environments:

- We value and promote the principles of gender equality throughout the entire career path and at all stages of the life of the resources involved, from the early stages of selection to retirement. The organisation's objective is to guarantee equal career opportunities at all levels of the organisation, up to the most important senior roles, equal economic treatment, work-life balance conditions adapted to the different life stages and proactive in balancing family loads; as well as a working environment that rejects stereotypes, discrimination, all forms of physical, verbal and digital abuse and promotes a culture of diversity and inclusion. Respect for the principles of equity, ensuring compliance with equal opportunity laws, gender neutrality and avoiding distortions related to gender stereotypes and the candidate's family or personal care needs.
- We ensure compliance with the principles of inclusion, equal opportunities and meritocracy, guaranteeing internal equity in professional development paths and staff promotions. Furthermore, we promote and evaluate the career path of each employee through objective, neutral and inclusive criteria that take into account professional profile, achievements and organisational role. We support gender equality in appointment processes, with particular reference to those concerning key and/or managerial roles and we keep considering a gender balance in leadership positions for the allocation of roles and tasks. To this end, we ensure equal access, without any gender inequality, to training and professional development activities.
- We ensure gender-neutral remuneration and benefits policies, based on fairness and merit enhancement. In addition, we renew our ongoing commitment to monitoring the gender-neutrality of remuneration policies, encouraging employees to report any disparities through the channels provided.
- In the process of protecting parenting and care activities, with the aim of a better work-life balance, we promote flexible working models (FLEXIWORK, FAR Working), considering the organisational, business and parental and care needs of employees as equal. In internal and external communications, we avoid gender stereotypes, using open and inclusive language, consistent with the principles set out in this document, which extend to participation in any external event involving the organisation.
- We promote a culture of zero tolerance for abuse and harassment in a process to prevent any discriminatory act.

**The reporting of any situations constituting non-compliance with the contents of this document is made through the channels set up by the organisation and in particular the Ethics Line, accessible via the company intranet or dedicated telephone number. The organisation protects those who report harassment, abuse and discriminatory acts from any possible retaliation.**

<sup>1</sup> It is specified that, although the over-extended masculine is used in the document, the provisions apply to all employees, regardless of gender.

**This initiative reflects Sasol Italy's commitment to creating a fair, inclusive and respectful working environment for all employees, regardless of gender, ethnicity, religion, sexual orientation or disability.**



## Code of Conduct for suppliers

**Environmental and social impact management for Sasol does not stop at production plants or directly controlled assets: sustainability is built along the entire value chain encompassing all procurement, production and distribution activities.**

Since 2016, Sasol has introduced the Supplier Code of Conduct in the qualification phase so that new potential suppliers comply from the negotiation phase with the Group's mandatory rules and principles regarding economic relations with third parties.

Furthermore, in the supplier pre-qualification process, special attention is paid to the possession of international certifications, as a further guarantee of reliability, especially for the management of the key aspects for Sasol that are safety and environmental protection (ISO 14000 and ISO 45001 certifications).

Therefore, the commitment to develop relationships with suppliers who share our values and operate in accordance with the Code of Business Conduct remains constant: corporate objectives can only be pursued through the support of trusted suppliers, which requires the highest professional and personal ethics in our mutual relations.

## Policy anti-corruption

The Sasol Group has developed a specific anti-corruption policy applicable to each controlled entity, employee and collaborator and to joint venture subsidiaries. Entities in which Sasol does not hold a majority interest and/or control are instead urged to apply this policy or to produce an autonomous policy inspired by Sasol principles.

### The anti-corruption policy is expressed through procedures relating to:

- due diligence of suppliers and customers
- prohibition of facilitation payments
- verification and management of conflicts of interest
- control of gifts and other benefits received by or offered to employees
- management of relations with public officials
- identification of specific warning signs that may indicate specific corruption risks and must therefore be immediately reported to management.

## THE MAIN PRINCIPLES OF THE CODE OF CONDUCT

- Respect, protection and promotion of human rights
- Combating forced labour and child labour
- Prevention of harassment, retaliation and bullying
- Respect for diversity and prevention of discrimination
- Respect for freedom of association and collective bargaining rights
- Providing a safe and healthy working environment and conditions
- Protection of the environment and respect for the rights of local communities
- Prevention of conflicts of interest, including offering and receiving gifts, entertainment and hospitality
- Respecting the policy on gifts, entertainment and hospitality
- Accuracy and completeness of information on the quality and safety of products and services
- Accuracy in records management
- Legal compliance
- Fighting corruption, bribery and money laundering
- Full compliance with competition law
- Protection of confidential information and intellectual property

As far as Sasol Italy is concerned, the fight against corruption is also expressed through the full implementation of the provisions of its Organisational and Management Model pursuant to Legislative Decree 231/01, constituting the corrupt practices among the most significant offences among those covered by the Decree. In the Model, the safeguards against corruption are contained in Special Part A "Offences in dealings with the public administration" and in section F - "Bribery between private parties", which specifically aims to identify activities that may lead to the occurrence of corrupt actions towards private parties.

Adequate training and constant information on the principles and prescriptions contained in the Model represent extremely important factors for the correct and effective implementation of the prevention system adopted

by Sasol Italy. All recipients of the Model are required to be fully aware of the objectives of fairness and transparency and the principles and rules contained therein. For this reason, any amendments, additions and/or updates to the document are brought to the attention of all employees and addressees, with appropriate training and communication initiatives, differentiated according to the role covered, the responsibility of the addressees and the circumstance that they operate in sensitive areas and/or hold representative positions, with a view to customising the paths and meeting the needs of individual organisational structures and resources.

For example, new employees and persons holding a company office for the first time are given an information set that includes the main documents (Code of Conduct, CCNL, Model, Legislative Decree 231/2001, etc.) in order to ensure that they are familiar with materials of primary relevance to the company. Subsequently, specific and periodic training is scheduled, particularly with reference to anti-corruption issues. These initiatives are managed by the HR Department and the Supervisory Board, with means and methods that always ensure the traceability of training initiatives and the formalisation of participants' attendance, as well as the possibility of assessing their level of learning.

The training, which may also take place remotely or through the use of computerised systems, and whose contents are vetted by the Supervisory Board, is carried out by experts in the discipline dictated by the Decree.

Furthermore, all contractual relationships with customers and suppliers include a clause concerning the obligation to know and respect the principles of Model 231, the Code of Ethics and the Code of Conduct for Suppliers. Failure to comply with these provisions entails the legal termination of the existing contract with all consequences, including compensation.

Finally, in July 2022, the fourth update of the Sasol Group's Anti-Bribery policy was completed, with the revision of the rules on authorised expenditure in connection with relations with public officials and the timing of the validity and renewal of supplier due diligence.

There were no cases of corruption, antitrust violations or monopolistic practices during the financial year 2024.

## Corporate risk management - operational practice

Through the implementation of an integrated enterprise risk management system, Sasol is able to identify, manage and sustainably mitigate undesirable events in the pursuit of strategic goals and the elimination of process deviations, including safety and environmental incidents.

**To address these challenges, the roadmap for the creation of an enterprise risk management system was launched in 2020, which aims to**

- Standardising business processes
- Implement an IT system to be used throughout the Sasol organisation to adopt a common approach to risk identification and management
- Merging experiences from the various regions to take appropriate control measures.

The definition of risks stems from an analysis of the context in which Sasol operates. This analysis has produced a series of areas where risk scenarios were subsequently defined.

**In particular, Sasol has identified the following ten risk macrocategories:**

- 1. Financial Risks**
- 2. Risks associated with Capital Investment**
- 3. Risks of market instability**
- 4. Legal and governance risks**
- 5. Production and safety risks**
- 6. People management risks**
- 7. Risks related to the identification of stakeholders' needs**
- 8. Risks related to geo-political scenarios**
- 9. Risks associated with achieving sustainability goals**
- 10. Technological and cyber security risks.**

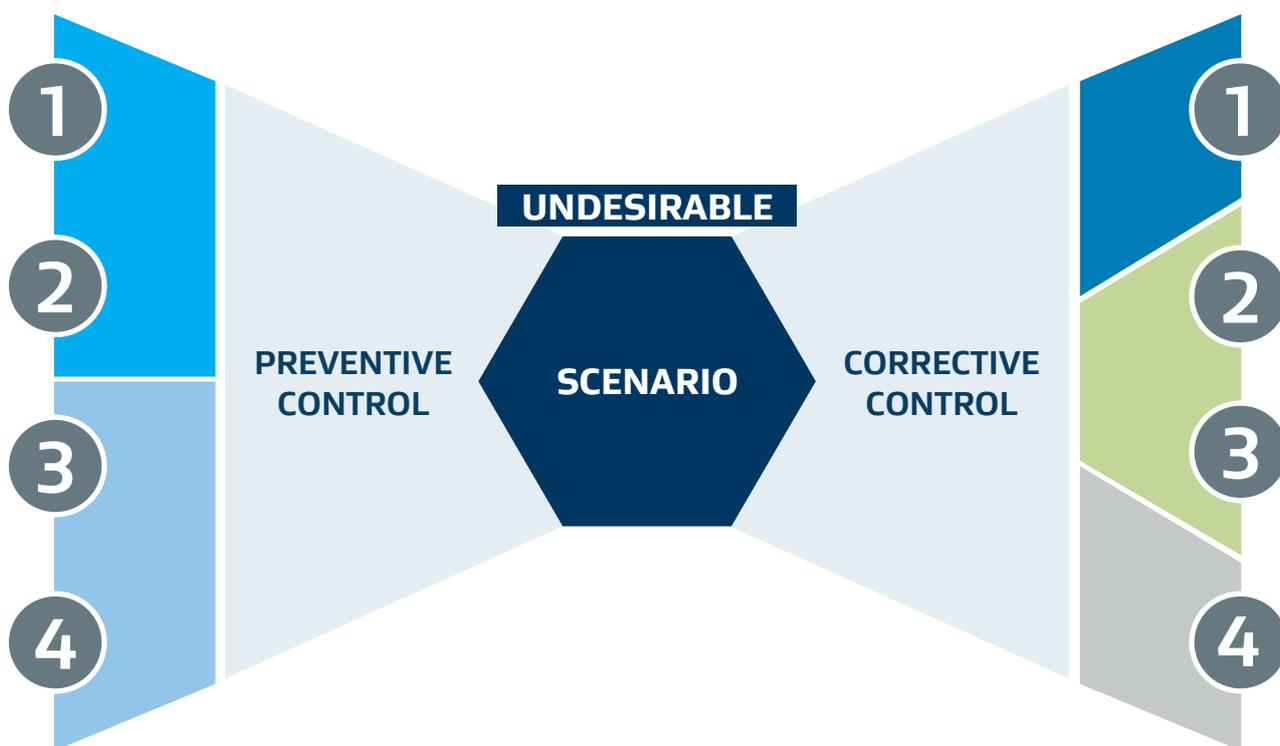
Depending on the strategies applied, also in terms of sustainability, scenarios of undesirable events are identified, understood and managed; these are evaluated in terms of risks and/or opportunities.

The assessment takes place at different levels of the organisation and involves company management. In particular, at the Eurasia level, Top Risks are identified that have a global impact on the business and in particular on the competitiveness of the company in the various areas in which it operates.

With the same criterion, applicable events are identified along the organisation, specifically at the region level (Sasol Italy) or at the productive site level.

Events are assigned to process managers (risk owners) where scenarios are identified and controls to mitigate them are assigned to control owners. Events are assessed considering the global impact that its occurrence potentially has on business. This is because the processes of Sasol Italy are also integrated with specific attention is given to those controls, defined as 'critical', whose implementation and enforcement significantly reduces

the possibility of the undesired event materialising. The effectiveness of critical controls is constantly monitored to provide timely information on possible implementations. The identified controls are implemented and monitored with a 'chain' process of checks to ensure their implementation, correct execution and effectiveness in order to adopt principles for continuous improvement in the event of the need for revision. Sasol records the handling of unwanted events through the bow-tie methodology, shown schematically below:



The list of scenarios, identified at all levels of the organisation, is included in risk registers that, since FY24, are managed through an IT platform. The entire organisation is involved in the management of business risks: the implementation of controls, especially critical ones, is included as an activity within operational and administrative activities, as is the monitoring that ensures that these controls are effective and efficient.



## The integrated management system

Sasol Italy manages its processes in compliance with international standards; management is certified at all levels of the organisation. Adherence to these standards guarantees correct identification, evaluation and management of the various processes that contribute to business development also in terms of sustainability. Furthermore, an aspect to be taken into consideration is that of legislative compliance. In fact, both the Consolidated Safety Act (D. Legislative Decree 81/08) and the Consolidated Environmental Act, provide for the application of management systems inspired by standards internationally recognised. Furthermore, Sasol Italy's three production plants are subject to Legislative Decree 105/15 (better known as Seveso III), which prescribes an 'ad hoc' management system to avoid the materialisation of 'major' accidents.

### In particular, the standards applied are as follows:

- **ISO 9001:** 2015 quality management system, allows us to maintain very high production standards by pursuing the requirements related to the supply chain, from suppliers to customers, and has 'customer satisfaction' as its macro-objective.
- **ISO 14001:** 2015 environmental management system, structured to manage and minimise impacts on environmental matrices through technical measures and high training of workers and everyone who has anything to do with the company. The certification doubles the period of validity of the Integrated Environmental Authorisation of the three Sasol Italy production sites.
- **ISO 45001:** 2018 occupational health and safety management system for the reduction of risks related to work activities, production cycles and substances present.
- **SGS in accordance with Legislative Decree 105/15** for the management of scenarios that may cause major accidents. The adoption of such a system is mandated.

Certification to the above-mentioned ISO standards is on a voluntary basis. Management system indicators provide the main basic data for modulating and monitoring sustainability goals, especially for the environmental and social sector. A well-established and responsive management system within the organisation is, in fact, a very effective tool for defining corporate strategies and for necessary course corrections when boundary conditions are not static.

**Sasol Italy has certified its quality system (ISO 9001) since 1995** and later certified its environmental and safety systems respectively in 2004 (ISO 14001) and in 2006 (ISO 45001), effectively integrating the three systems each other and with those in the Group. This makes management according to an integrated system. All three standards, in their most recent editions, require the manager to pay special attention to stakeholder relations: to follow this new orientation of international standards, Sasol Italy has reshaped its objectives taking into account the presence and expectations of surrounding communities.

As anticipated, the company has adopted an organisational model pursuant to Legislative Decree 231/01 for the prevention of all predicate offences, including those relating to worker health and safety and the environment. The model is constantly updated to be used as a proactive tool for identifying areas for improvement and to support legal compliance.

Sasol Italy products are used as semi-finished products in the detergent and personal care market. Attention to the customs and traditions in force in particular geographical areas is embodied in the voluntary adherence to Kosher Certification of almost all products in all plants. The Kosher certificate is issued following a specific visit by a rabbi who, analysing the characteristics of the raw materials and the production cycle, certifies the product's compatibility with Jewish tradition.

In July 2024, straddling FY24 and FY25, Sasol Italy achieved Gender Equality Certification. The UNI/PdR 125:2022 Certification represents a model management system for gender equality, specific to the Italian context, which integrates effectively with ISO certifications thanks to its structured and continuous improvement-oriented approach. It establishes measurable criteria to promote gender equality in the workplace, assessing areas such as corporate culture and governance, inclusion policies, and work-life balance. Similar to ISO standards in structure and monitoring, UNI/PdR 125:2022 provides a certifiable framework that enables companies to realise their commitment to social sustainability and support for women's inclusion in a predominantly male-dominated sector such as chemicals.

**Sasol Italy has obtained the prestigious Gender Equality certification (UNI / PDR 125:2022): a recognition that testifies to the company's constant commitment to promoting equality and inclusion within the workplace.**

"This achievement is not only a source of pride, but also a tangible sign of our dedication to creating a fair working environment that respects diversity," said **Monica Pirali, Senior Manager HR Italy&Asia.**

UNI / PDR 125:2022 certification is an award given to organisations that demonstrate that they have implemented effective policies and practices to promote gender equality. This includes the adoption of **measures to ensure pay equity, the promotion of women in leadership positions, support reconciliation of work and family life, and the prevention of any form of gender discrimination.**

Gender equality is a fundamental human right. Ensuring that men and women have equal opportunities in the workplace is a crucial step towards a more just and equitable society. An inclusive working environment that respects gender diversity helps to create a positive corporate climate where all employees feel valued and motivated. More and more customers and business partners are choosing to work with companies that adopt socially responsible policies and promote equality. The UNI / PDR 125:2022 certification strengthens our reputation as a responsible and socially aware company.

To achieve certification, Sasol Italy implemented a number of initiatives to promote gender equality within the company. These include mentoring programmes for women, training courses on inclusive leadership, flexible working policies and support for parenthood, as well as measures to monitor and correct any pay inequalities. "This achievement would not have been possible without the contribution and commitment of all employees, who have enthusiastically embraced the values of diversity and inclusion. We would like to thank all those who have contributed to achieving this important result and we are committed to continuing on this path, to make Sasol Italia an example of excellence in promoting gender equality," Monica Pirali said.

**The UNI / PDR 125:2022 certification represents for Sasol Italy not only a recognition, but also a responsibility. The company will continue to work with dedication to ensure that gender equality is a concrete and daily lived reality in the workplace.** Only through equality and inclusion can we build a better future for all.



# ISO 9001 • ISO 14001 • ISO 45001 • UNI/PdR 125:2022



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2024, BY ARRIVAL OF THE NEW YEAR AND  
RENEWAL OF THE YEAR 2024, THE CERTIFICATION  
SYSTEMS OF THE ORGANIZATION  
SHALL CONTINUE TO BE VALID  
UNTIL THE EXPIRY DATE OF 27/04/2024 AND SHALL  
NOT BE SUBJECT TO A NEW AUDIT



**CERTIFICATE No. 36342/18/S-5G**

IT IS HEREBY CERTIFIED THAT:

**Sasol Italy Spa**

IS INCLUDED IN THE CERTIFICATION AWARDED TO THE ORGANIZATION Sasol Germany GmbH IN COMPLIANCE WITH THE STANDARD

**ISO 9001:2015**

Operative units (Registered name - Site address)	Specific field(s) of activities
Sasol Italy Spa VIALE ENRICO FORLANNI 23 20134 MILANO, ITALY	<p> VENDITA E COMMERCIALIZZAZIONE DI PRODOTTI CHIMICI</p> <p> SALES AND MARKETING OF CHEMICAL PRODUCTS</p>
Sasol Italy Spa CONTRADA MARCELLINO 06011 AUGUSTA (SR), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI PARAFFINE NORMALI, OLEFINE NORMALI, ALCHIBENZOLE LINEARE, ALCHILATI PESANTI, OXO-ALCOOLI, ALCOLI LINEARI E RAMIFICATI, ALCOLI LEGGERI E PESANTI, JET FUEL</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NORMAL PARAFFINS, NORMAL OLEFINS, LINEAR ALKYL BENZENE, HEAVY ALKYLATES, OXO ALCOHOLS, LINEAR AND BRANCHED ALCOHOLS, LIGHT AND HEAVY ALCOHOLS ENDS, JET FUEL</p>
Sasol Italy Spa S.S. SULTITANA 105, KM 18 06018 SARROCH (CA), ITALY	<p> PRODUZIONE DI PARAFFINE NORMALI E ISOPARAFFINE</p> <p> PRODUCTION OF NORMAL PARAFFINS AND ISOPARAFFINS</p>
Sasol Italy Spa VIA ENRICO MATTEI, 4 26827 TERRANOVA DEI PASSERINI (LO), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI TENSIOATTIVI NON IONICI, ANIONICI E ANFOTERICI, ESTERI, AMMIDI E OSSIDI POLIALCHILENICI, SERVIZIO TECNICO</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NON IONIC, ANIONIC AND AMPHOTERIC SURFACTANTS, ESTERS, AMIDES AND POLYALKYLEN OXIDES, TECHNICAL SERVICE</p>

The validity of this certificate is dependent on the validity of main certificate No. 3634/18/S

First Issue	15.03.2018	Renewal decision date	26.04.2021	Alessandro Romel Certification EMEA Region Senior Director
Expiry Date	27.04.2024	Revision date	26.04.2021	

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**CERTIFICATE No. EMS-7089/AN-4G**

IT IS HEREBY CERTIFIED THAT:

**Sasol Italy Spa**

IS INCLUDED IN THE CERTIFICATION AWARDED TO THE ORGANIZATION Sasol Germany GmbH IN COMPLIANCE WITH THE STANDARD

**ISO 14001:2015**

Operative units (Registered name - Site address)	Specific field(s) of activities
Sasol Italy Spa VIALE ENRICO FORLANNI 23 20134 MILANO, ITALY	<p> VENDITA E COMMERCIALIZZAZIONE DI PRODOTTI CHIMICI</p> <p> SALES AND MARKETING OF CHEMICAL PRODUCTS</p>
Sasol Italy Spa CONTRADA MARCELLINO 06011 AUGUSTA (SR), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI PARAFFINE NORMALI, OLEFINE NORMALI, ALCHIBENZOLE LINEARE, ALCHILATI PESANTI, OXO-ALCOOLI, ALCOLI LINEARI E RAMIFICATI, ALCOLI LEGGERI E PESANTI, JET FUEL</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NORMAL PARAFFINS, NORMAL OLEFINS, LINEAR ALKYL BENZENE, HEAVY ALKYLATES, OXO ALCOHOLS, LINEAR AND BRANCHED ALCOHOLS, LIGHT AND HEAVY ALCOHOLS ENDS, JET FUEL</p>
Sasol Italy Spa S.S. SULTITANA 105, KM 18 06018 SARROCH (CA), ITALY	<p> PRODUZIONE DI PARAFFINE NORMALI E ISOPARAFFINE</p> <p> PRODUCTION OF NORMAL PARAFFINS AND ISOPARAFFINS</p>
Sasol Italy Spa VIA ENRICO MATTEI, 4 26827 TERRANOVA DEI PASSERINI (LO), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI TENSIOATTIVI NON IONICI, ANIONICI E ANFOTERICI, ESTERI, AMMIDI E OSSIDI POLIALCHILENICI, SERVIZIO TECNICO</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NON IONIC, ANIONIC AND AMPHOTERIC SURFACTANTS, ESTERS, AMIDES AND POLYALKYLEN OXIDES, TECHNICAL SERVICE</p>

The validity of this certificate is dependent on the validity of main certificate No. EMS-7089/AN

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NOT BE SUBJECT TO A NEW AUDIT



**CERTIFICATE No. OHS-3254-10G**

IT IS HEREBY CERTIFIED THAT:

**Sasol Italy Spa**

IS INCLUDED IN THE CERTIFICATION AWARDED TO THE ORGANIZATION Sasol Germany GmbH IN COMPLIANCE WITH THE STANDARD

**ISO 45001:2018**

Operative units (Registered name - Site address)	Specific field(s) of activities
Sasol Italy Spa VIALE ENRICO FORLANNI 23 20134 MILANO, ITALY	<p> VENDITA E COMMERCIALIZZAZIONE DI PRODOTTI CHIMICI</p> <p> SALES AND MARKETING OF CHEMICAL PRODUCTS</p>
Sasol Italy Spa CONTRADA MARCELLINO 06011 AUGUSTA (SR), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI PARAFFINE NORMALI, OLEFINE NORMALI, ALCHIBENZOLE LINEARE, ALCHILATI PESANTI, OXO-ALCOOLI, ALCOLI LINEARI E RAMIFICATI, ALCOLI LEGGERI E PESANTI, JET FUEL</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NORMAL PARAFFINS, NORMAL OLEFINS, LINEAR ALKYL BENZENE, HEAVY ALKYLATES, OXO ALCOHOLS, LINEAR AND BRANCHED ALCOHOLS, LIGHT AND HEAVY ALCOHOLS ENDS, JET FUEL</p>
Sasol Italy Spa S.S. SULTITANA 105, KM 18 06018 SARROCH (CA), ITALY	<p> PRODUZIONE DI PARAFFINE NORMALI E ISOPARAFFINE</p> <p> PRODUCTION OF NORMAL PARAFFINS AND ISOPARAFFINS</p>
Sasol Italy Spa VIA ENRICO MATTEI, 4 26827 TERRANOVA DEI PASSERINI (LO), ITALY	<p> RICERCA E SVILUPPO, PRODUZIONE DI TENSIOATTIVI NON IONICI, ANIONICI E ANFOTERICI, ESTERI, AMMIDI E OSSIDI POLIALCHILENICI, SERVIZIO TECNICO</p> <p> RESEARCH AND DEVELOPMENT, PRODUCTION OF NON IONIC, ANIONIC AND AMPHOTERIC SURFACTANTS, ESTERS, AMIDES AND POLYALKYLEN OXIDES, TECHNICAL SERVICE</p>

The validity of this certificate is dependent on the validity of main certificate No. OHS-3254

First Issue	15.03.2018	Renewal decision date	26.04.2021	Alessandro Romel Certification EMEA Region Senior Director
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**CERTIFICATE n° 63696**

SI CERTIFICA CHE IL SISTEMA GESTIONE PER LA PARITÀ DI GENERE DI  
THIS IS TO CERTIFY THAT THE MANAGEMENT SYSTEM FOR GENDER EQUALITY OF

**SASOL ITALY S.p.A.**

IT - 20134 MILANO (MI) - VIALE FORLANNI 23

NELLE SEGUENTI UNITÀ OPERATIVE / IN THE FOLLOWING OPERATIVE UNITS

IT - 09018 SARROCH (CA) - S.S. SULTITANA KM. 18  
IT - 20134 MILANO (MI) - VIA FORLANNI 23  
IT - 26827 TERRANOVA DEI PASSERINI (LO) - VIA E. MATTEI 4  
IT - 96011 AUGUSTA (SR) - CONTRADA MARCELLINO

RIULTA CONFORME ALLA LINEA GUIDA / HAS BEEN FOUND TO CONFORM TO THE GUIDELINES

**UNI/PdR 125:2022**

PER LE SEGUENTI ATTIVITÀ / FOR THE FOLLOWING ACTIVITIES

Misure per garantire la parità di genere nel contesto lavorativo: Ricerca, sviluppo, produzione, vendita e marketing di prodotti chimici,  
Measures to ensure gender equality in the workplace: Research, development, production, sales and marketing of chemical products.

IL PRESENTE CERTIFICATO È SOGGETTO AL RISPECTO DEL REGOLAMENTO PER LA CERTIFICAZIONE DEI SISTEMI DI GESTIONE  
THE USE AND THE VALIDITY OF THE CERTIFICATE SHALL SATISFY THE REQUIREMENTS OF THE RULES FOR THE CERTIFICATION OF MANAGEMENT SYSTEMS

PRIMA EMISSIONE FIRST ISSUE	30/07/2024	
DATA DECISIONE DECISION DATE	30/07/2024	
DATA SCADENZA EXPIRY DATE	30/07/2027	
EMISSIONE CORRENTE CURRENT ISSUE	30/07/2024	

Marco Martinelli  
CERTIQUALITY S.p.A. IL PRESIDENTE  
Via G. Giordano 4 - 20123 MILANO (MI) - ITALY





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SASOL

## 2 ECONOMIC SUSTAINABILITY

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- 2.1 The Administration, Finance and Control area
- 2.2 Economic value directly generated and distributed
- 2.3 Employment relapses local
- 2.4 Suppliers
- 2.5 Business development projects
- 2.6 Taxes



## 2.1 The Administration, Finance and Control area

The Administration, Finance and Control area takes care of administrative-accounting and tax management, ensures the correct application of national and international accounting standards for the preparation of the statutory financial statements and the Group's IFRS reporting, is responsible for the Company's management control and ensures that corporate processes comply with current regulations.

The objective is to have an **immediate feedback on the financial aspects in the company** in order to provide elements for the verification and possible modification

of strategies oriented to business objectives and provide reliable information to our shareholders. In order to enhance the transparent relationship with shareholders. Disclose a monthly report with results and expected projections for the following months, based on the targets set.

To this end, a monthly report is shared with the management of the Sasol Group with the results and projections expected for the following months, based on the targets set.

The objective of the area is threefold:

1

HAVE

immediate feedback on the financial aspects in the company in order to provide elements for the verification and possible modification of strategies oriented towards business objectives

2

PROVIDE

reliable information to our shareholders

3

VALORISING

the transparent relationship with shareholders



## 2.2 Directly generated and distributed economic value

With regard to the directly generated and distributed economic value, it was determined on the basis of official statutory financial statements based on national accounting principles. They refer to the fiscal year from the first of July of each year to 30 June of the following year.

**The economic value generated in the fiscal year 2024 was about EUR 1,105 million, a decrease of about EUR 347 million compared to the previous year, corresponding to a decrease of about 24%.**

**This decrease was mainly due to the reduction in sales prices, which was aligned with the decrease in raw material prices.**

The economic value generated was distributed in 2024 by approximately EUR 1,165 million, a decrease of 307 million, almost proportional to the decrease in economic value generated.

### Distribution of the economic value generated by Sasol Italy

MILLION	FY 2022	FY 2023	FY 2024
<b>Economic value generated</b>	1.669,6	1.451,3	1.104,8
Operating Costs	1.524,5	1.405,0	1.095,9
Salaries and employee benefits	51,7	52,5	52,5
Capital providers	4,3	13,0	15,3
Public administration	5,6	2,0	1,7
<b>Distributed economic value</b>	1.586,2	1.472,4	1.165,4
<b>Economic value retained</b>	83,4	(21,1)	(60,6)

Note: Data in brackets are negative.



The distribution of the economic value generated was as follows:

- **Operating expenses** of EUR 1,096 million, a year-on-year decrease of EUR 309 million, or -22%. This amount includes costs incurred for the purchase of raw materials used in production and costs for services from third-party suppliers;
- **The reduction in operating costs** was mainly generated by the decrease in variable production costs related to the downward trend in market prices.
- **Salaries and benefits paid to employees** in the amount of EUR 53 million, substantially in line with the previous year.
- **15 million** related to financial charges and interest due to credit institutions and the Sasol Group. The increase of Euro 2.2 million is mainly related to the interest rate applied and the level of debt required to finance the higher value of inventories.
- **Costs to the public administration** of EUR 1.7 million, mainly consisting of state and local taxes.

The economic value retained in 2024, being the difference between the economic value generated and the economic value distributed, was negative by EUR -61 million. This item worsened by EUR -40 million compared to the year 2023. The worsening reflects the loss in the year 2024 of about EUR -115 million, which is about EUR -95 million worse than in the year 2023.

This negative result is mainly attributable to a sharp drop in margins realised on sales of finished products as a result of the worsening market environment and material prices, and the significant write-down made to the value of tangible and intangible fixed assets in the amount of EUR 60.1 million.

This write-down became necessary following the result of the 'impairment test' calculation, which showed that the recoverable value ('value in use') of the fixed assets, calculated using the discounted cash flow method, was lower than their carrying value. The cash flow used for the test was that resulting from the most recent five-year plan and forecasts approved by the Company's Board of Directors.

In fiscal year 2024, the share capital amounts to 101 M€ and debt is 250.5 M€. The production going to sales in FY2024 is 284 thousand tonnes, about 20 thousand tonnes more than in 2023.

## 2.3 Local employment spin-offs

The rate of new hirings in FY2024 shows stability compared to previous years, with **35 new hirings** for 30 employment relationships concluded during the year, for various reasons, bringing the **total number of hirings to 634** across all sites.

### New hires:

- reflect the gender distribution that emerged in previous years (68% male, 32% female), with an increase in the female sex (+7% compared to 2022);
- concern, for the most part, people in the 31-40 age group (around 57% of the total);
- concern, for about 60 per cent, personnel for facilities in Southern Italy (Sardinia and Sicily) and for about 40 per cent personnel for facilities in Lombardy.

Faced with an increasingly competitive market, Sasol Italy has chosen to apply a virtuous remuneration policy aimed both at safeguarding the parameters defined in national collective bargaining and at making the company competitive and attractive to talents, who represent the capital necessary to nurture the skills and development of the company itself.

The correct application of a virtuous remuneration policy also contributes to generating a balanced economy in the area where the company grows and develops, thereby fuelling local economic expansion.

Again with regard to Sasol Italy's human resources policy, it should be noted that the **number of permanent workers in the 2024 fiscal year, out of the total 634, is almost all, i.e. 629**. In the same year, the company also availed itself of the collaboration of 20 temporary workers, mainly for the plants in Sardinia and Sicily, a figure that has increased compared to previous years also due to the current labour market dynamics.



## 2.4 Suppliers

Sasol Italy has always been actively focused on seeking out and creating solid and mutually beneficial relationships with third party companies, ensuring an understanding of their needs while respecting fairness and price congruity policies. Underlying this approach are **sound principles and robust governance processes**, which ensure the effective application of shared values in order to act ethically while honouring business commitments.

The general criteria for the evaluation of partners are mainly based on:

- compliance with health, safety, environmental and quality requirements;
- quality and technology of the product supplied also in view of Industry 4.0;
- technical, management and organisational capacity;
- economic and financial reliability;
- requirements of compliance with applicable regulations, including compliance with the control principles laid down in the Organisation, Management and Control Model pursuant to Legislative Decree 231/01, as amended and supplemented

Furthermore, according to the guiding principle 'Zero Harm' (zero accidents), in the workplace Sasol has adopted a policy that requires the adoption, through specific training sessions, of a process of **continuous improvement of the level of safety** of third-party companies as well.

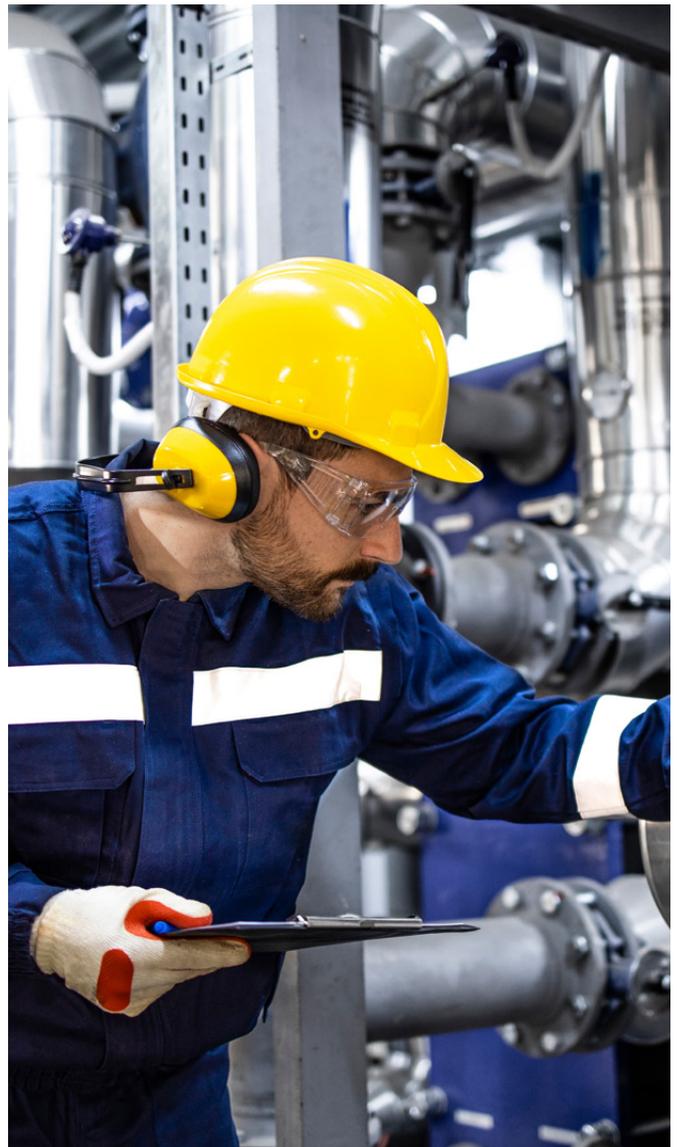
### Sasol Italy's external suppliers

	FY24
No. of induced	523
Turnover paid (in millions)	87.5K
of which premises*	34K
of which regional	27K
of which Italians	39.4K
of which foreign	11.3K

\*Suppliers that have administrative offices, branches and operations in the same areas as our factories are considered local.

In fiscal year 2024, Sasol Italy used the services of **523 third-party companies** for the purpose of performing mechanical, electro-instrumental and construction maintenance of plants, supply of materials, engineering services and various industrial services.

An overall result that is also a consequence of the relations that the company maintains with its supply chain, which also makes an important contribution in terms of know-how.



## 2.5 Business development projects

**Sasol Italy aims to achieve operational excellence through the development and implementation of investments to achieve continuous improvement in terms of safety, environment, worker health, major accident prevention and quality:**

In recent years, Sasol Italy has developed several investments that improve the sustainability of its production sites by maintaining or developing the production capacity of the plants, always guaranteeing their

safe conditions and reducing their environmental impact in line with the best applicable standards and technologies.

In FY24, according to the annual investment plan, the total investments implemented exceeded EUR 40 million.

The breakdown of the areas of focus, compared to previous fiscal years, is shown in the table below.

**Breakdown by areas of Sasol Italy's investments [Million EUR].**

	FY22	FY23	FY24
Extraordinary maintenance	12,04	17,8	25,08
Technological improvement	1,60	3,24	0,57
Environment	7,40	10,73	12,99
Security	1,86	2,66	1,64
Innovation	0,57	0,43	0,42
<b>Total</b>	<b>23,48</b>	<b>34,86</b>	<b>40,71</b>



**The data show:**

- expenditure for FY24 was 17% higher than in the previous year and 73% higher than in FY22. Impacting the FY24 figure - up more than 40% year-on-year - was the cost incurred for extraordinary maintenance.

In FY24 there was also a significant increase in investments related to the **improvement of facilities and services**, with specific reference to environmental and safety performance. It is worth noting that about **33% of the investments made were in activities to improve environmental impact**.

**The following table lists the most relevant investments in terms of capex spent in FY24**

Definition	Val./DCA
Waste Water Unit improvement	€ 6.364.896
TA OXO- Preliminary TA activities, basic	€ 6.345.207
Detal unit	€ 5.088.115
E401 Packinox Exchanger replacement	€ 1.947.081
H2S and Flare Gas Recovery project	€ 1.712.307
New groundwater treatment plant (TAF)	€ 1.657.226
OXO EQUIPMENT REPLACEMENT	€ 1.388.502
F502/503 collectors and tubes replacement	€ 1.205.955

**Furthermore, the main investments among those approved in FY24 were:**

- AIA prescription Tanks basin sealing – step II - Augusta
- Electrical Grid Upgrade Step 2 - Augusta
- Equipments Replacement - Sarroch
- H2S and flare gas recovery - Sarroch
- Flare System Improvement - Augusta
- Plant Safety report – Improvement - Augusta
- South Olefins Functional Safety Enhancement - Augusta

**In addition, 28 projects were completed, most of them initiated in previous years. The main ones include the following:**

- C-355 internal replacement - Augusta
- Pipeline nr 5 Extraordinary Maintenance - Augusta
- Automation improvements - Augusta
- Tank Farm Enhancement – Step 1 - Augusta
- D-8005 Hazop Improvements - Augusta
- AIA prescription – Tank basin sealing Step I - Augusta
- Jetty Pipeline 1 & 3 Extraordinary Maintenance - Augusta
- Electrical Grid Upgrade - Augusta
- K-7001 Major overhauling - Augusta

The investments made during this financial year at the various sites concerned interventions to **improve the performance and management of existing plants**, to adapt product quality to the growing needs legislation and regulations on environmental protection, safety and hygiene at work, with particular reference to A.I.A. requirements for the Augusta and Sarroch plants.



## 2.6 Taxes

The **Global Tax Strategy and Management Policy** provides the principles governing the Group's approach to tax risk management to ensure that the Company meets its corporate governance requirements with effective tax planning.

The Group endeavours to organise its tax affairs in an efficient manner, always remaining in compliance with the laws in force in all jurisdictions in which it operates. It is also committed to maintaining a cooperative relationship with the tax authorities and to conduct all such operations in an open, transparent and constructive manner. The Group's approach to tax management aims to ensure that:

- tax considerations are part of business decisions;
- stakeholders' interests are recognised and respected;
- appropriate controls are in place and that these are monitored;
- there is adequate fiscal planning at the financial level in order to regulate cash flows.

The Group Tax function was tasked with leading the tax management in all Group companies, striving to deliver sustainable value to the organisation by achieving alignment to strategy and objectives.

In line with the Group's approach, Sasol Italy is committed to optimising and simplifying tax management at company level, in compliance with all tax laws and regulations.

The internal tax function, in coordination with the relevant corporate functions, works to ensure that the calculation of taxes related to corporate activities is correct and payments in line with legal deadlines. Monthly, a tax calendar is prepared, showing the taxes and charges to be paid in the following month with the specification of the competent establishment function.

The corporate governance department regularly carries out audits related to regulatory updates, including on taxation, and the tax department itself receives audits from external consultants in order to verify the correct interpretation of regulations.

In Enterprise Risk Management, the risks of non-compliance with tax laws are also assessed for all regions and corrective and preventive actions identified in the appropriate register. Taxation data are among those already illustrated in the table on the distribution of the economic value generated by Sasol Italy.







SASOL

# 3 ENVIRONMENTAL SUSTAINABILITY

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- 3.1 Energy efficiency dimension
- 3.2 Size of electricity production
- 3.3 Combating climate change and reducing emissions
- 3.4 Water Management
- 3.5 Waste Management
- 3.6 Land reclamation



## 3.1 Energy efficiency dimension

With the Green Deal of 2021, the European Union has set itself the ambitious goal of achieving climate neutrality by 2050, according to a strict roadmap with the reduction of net greenhouse gas emissions by at least 55% **by 2030** (compared to 1990 levels) as a key milestone.

The Sasol group pursues its goals of combating change climate with concrete actions that affect the reduction of greenhouse gas emissions from the process:

- defining an Emission Reduction Roadmap (ERR) including opportunities for value creation and balancing external factors that are legal to the planet, communities and profit;
- definition of the three areas of application of the GHG reduction strategy: emission reduction technologies, transformation and management focus in operations, and change in the portfolio of activities;
- consolidate strategic partnerships with like-minded organisations on the issue of combating climate change;
- using the same production units, manage processes with more focus on energy efficiency;
- supporting a policy that is coherent and integrated with other Group policies to support a balanced transition adapted to the context in which Sasol operates.

In order to contribute to the EU targets, in 2021 the Sasol Group set its target of **zero net Scope 1 and 2 CO equivalent emissions by 2050 ('Net Zero')**. With the Future Sasol strategy, a path is set for a progressive and significant reduction of greenhouse gas emissions, with a view to continuous improvement. The Group's intermediate target is set **for 2030: reduction of Scope 1 and 2 emissions by 30%, compared to the 2017 baseline**.

The principle of continuous improvement also applies to the monitoring and **management of energy consumption**: through monthly reporting, we monitor and analyse it in order to highlight any efficiency failures and take improvement actions.

**The FY24 energy intensity index** for Sasol Italy sites - calculated as the ratio between the consumption (in Giga Joules) of fuel, electricity and thermal energy and the tonnes produced - compared to the average of the last three reporting years shows an increase of about 6% at the Augusta and Terranova dei Passerini sites, and a reduction of about 14% at the Sarroch site.

The increase in the energy intensity index at Augusta and Newfoundland is mostly related to the non-continuous running conditions of the plants, just as the reduction at the Sarroch site is related to good management of the production unit.

Figure 3.1: Energy intensity index at the three production sites in Italy (in GJ/ton)

	Energy intensity index		
	Augusta	Sarroch	Terranova
AVERAGE (CY20 – CY22)	15,12	9,53	1,06
Maximum (CY20 – CY22)	15,28	11,03	1,08
FY24	16,06	8,24	1,13

The following tables show fuel consumption by source category (Table 3.2) and internal energy consumption within the organisation (3.3). The data confirm the trend of recent years.

The company continues to use a fuel mix that is less impactful in terms of atmospheric emissions and the elimination of options with more unfavourable emissions. The drastic reduction in the use of fuel oil compared to the average of the last three years of reporting is due to the fact that there is no need to carry out tests of operation in the event of a lack of natural gas availability due to the emergency resulting from the Russian-Ukrainian war, a circumstance that was considered more remote in FY24.

The reduction in internal energy consumption recorded in FY24 is due to the reduction in production volumes and plant shutdowns required to cope with the discontinuities in demand that occurred in the reference market.

Table 3.2: FY24 fuel consumption by source (in GJ) of Sasol Italy

	Natural gas	Fuel gas	Fuel oil	TOTAL
Media (CY20-CY22)	7.315.147	476.528	123.707	<b>7.913.053</b>
Minimum (CY20-CY22)	5.993.207	420.438	0,00	<b>6.886.381</b>
FY24	4.375.629	450.332	42	<b>4.826.003</b>

Table 3.3: FY24 internal energy consumption (in GJ) of Sasol Italy

	Electricity	Steam energy
Media (CY20-CY22)	774.194	428.431
Minimum (CY20-CY22)	701.380	404.075
FY24	577.015	256.719

## 3.2 Size of electricity production

A combined cycle gas turbine (Combined Cycle Gas Turbine - CCGT) plant is operational at the Augusta site, a combined cycle combined heat and power and steam plant fuelled by natural gas, with an installed electrical capacity of 49 MW.

Almost all of the steam produced by the power plant is fed into the steam network of the Augusta site, while the electricity produced and not consumed within the site is sold to the National Transmission Grid.

Data on the production of electricity and heat - compared with the consumption of natural gas, the CCGT plant's feedstock fuel - show that in FY24, the plant's production was significantly lower than in the previous three-year reporting period. This is in line with the reduction in production seen in FY24, compared to the levels of previous years.



	CCGT production data (GJ)		
	MAX (CY2020–CY2022)	MEDIA (CY2020–CY2022)	FY2024
Natural gas consumption CCGT plant	2.601.442	2.483.493	886.845
Power generation	1.053.578	998.876	346.461
Thermal energy production	461.396	441.530	191.702

### 3.3 Combating climate change and reducing emissions

Sasol intends to make its contribution in the fight against climate change, the decisive challenge of our time.

**Sasol's future is based on the production of sustainable chemicals and the use of less impactful energy sources, harnessing our technology and expertise while contributing to the prosperity of the planet, society and business.**

To respond to the Paris Agreement with concrete actions, we have strengthened our commitment to reducing emissions through updated roadmaps and by setting short-, medium- and long-term targets.

2021 saw the launch of the Group's net zero **emissions target for 2050 ('Net Zero')** and the Future Sasol strategy, which puts us on a significant greenhouse gas emission reduction trajectory, with an intermediate target of reducing Scope 1 and Scope 2 emissions (by 17% compared to 2017) by 2030.

**In line with the Group's vision, Sasol Italy has identified a series of actions to ensure the sustainability of its production model in the future.**

These included the purchase of renewable energy from additional new plants through Power Purchase Agreements (PPAs) and signed

collaborations with external specialised companies for the utilisation of available 'brown fields' for the production of electricity from renewable sources.

### Greenhouse Gas (CO<sub>2</sub>) Emissions

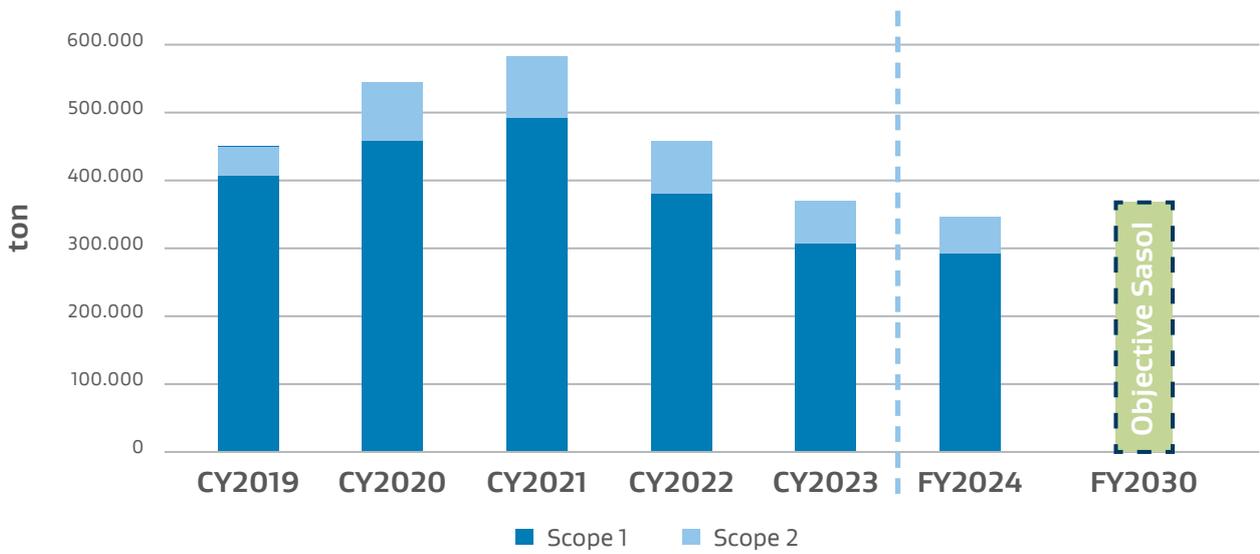
In the reporting year FY24, the value of total CO<sub>2</sub> emissions followed the downward trend, with a decrease in production compared to previous reporting years.

**Below are graphs of total direct and indirect CO<sub>2</sub> emissions considering five previous reporting years and divided into scope 1 and scope 2.**

**Scope 1** refers to direct emissions of climate-changing gases from sources attributable to the Company's assets and from fuel use.

**Scope 2** refers to indirect climate-changing gas emissions from the generation of electricity, steam and heat purchased from third parties and consumed in the Company's assets.

**Total emissions (scope 1 and 2) of Sasol Italy plants Comparison with CY19-CY23 and Sasol Italy target value FY2030**

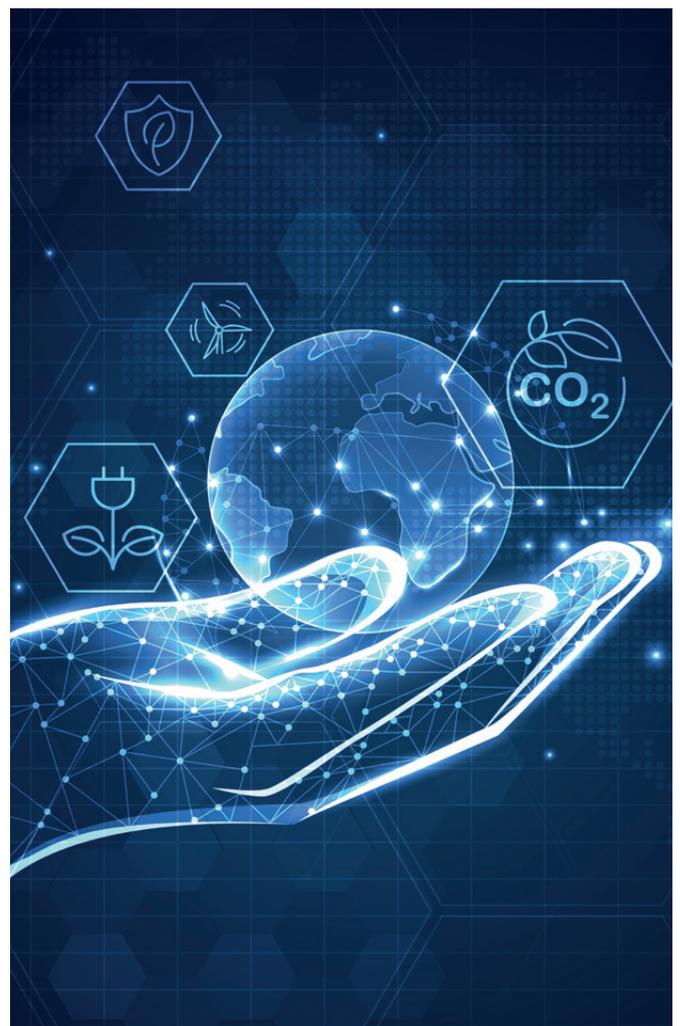


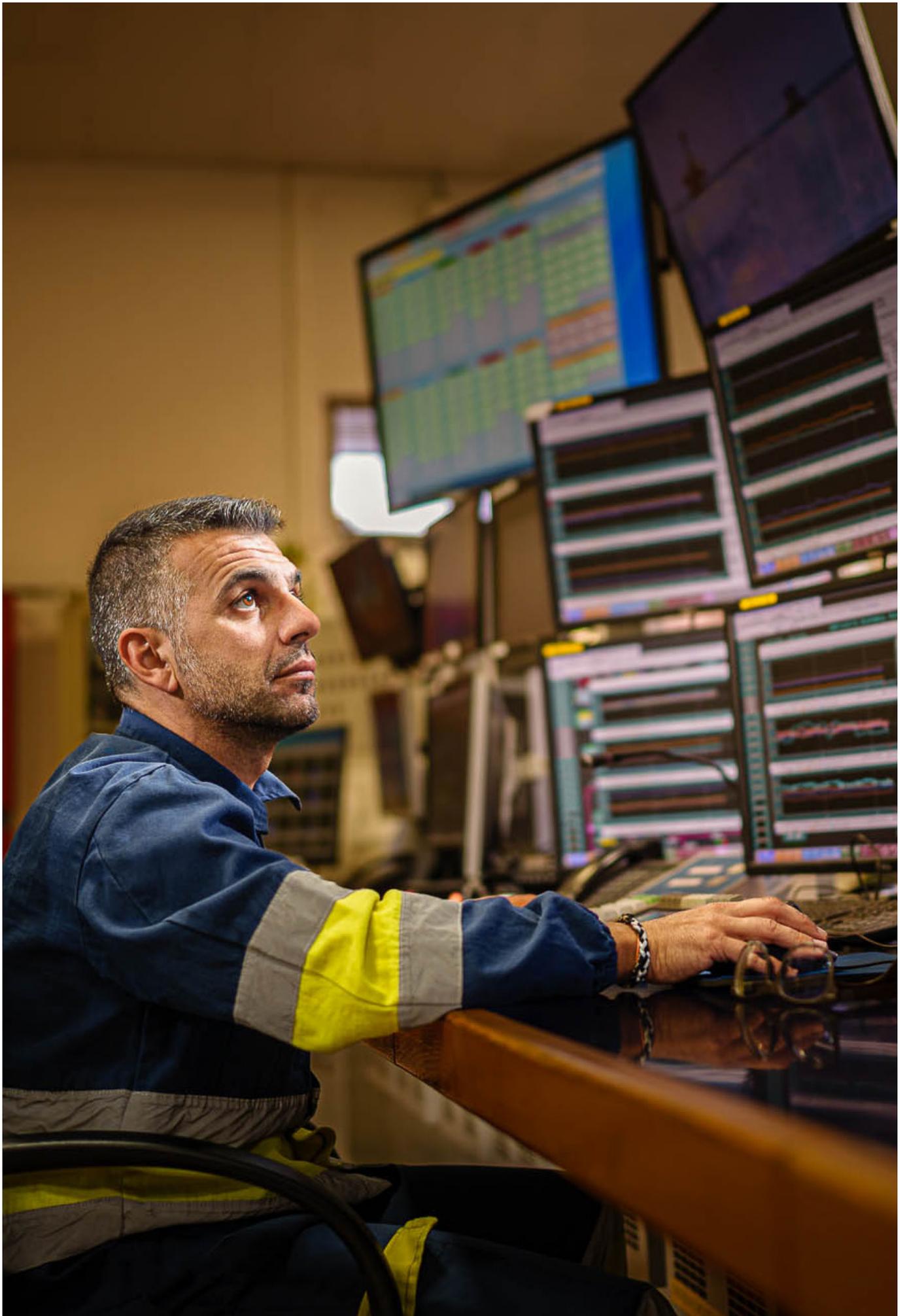
**In FY24, the amount of CO<sub>2</sub> emitted by Sasol Italy units was 285,550 tonnes (scope 1) and 55,175 tonnes (scope 2), which sum of 340,725 tonnes is below the Sasol Italy FY2030 target value of 368,357 tonnes.**

The value of the CO<sub>2</sub> emissions intensity index, defined as the ratio of tonnes of CO<sub>2</sub> emitted to the volume produced (in tonnes) is 0.62, about 10% lower than the average of the last three reporting years. This is due to a more appropriate mix of fuels used, favouring methane and fuel-gas over liquid fuel, which is more impactful in terms of CO<sub>2</sub> (see Table 3.2). In fact, the reduction of 9% compared to the average of the last three reporting years, of the CO<sub>2</sub> intensity index (scope 1), was 0.52, constitutes the largest contribution to the reduction of the index, compared to the substantial stability of the CO<sub>2</sub> intensity index (scope 2), whose value is 0.10.

If market conditions should change, with a recovery of sales volumes, the target value remains a target to be reached with efficiency and CO<sub>2</sub> reduction activities.

Building on the many initiatives that are being undertaken, such as the purchase of electricity from renewable sources for plant consumption, the search for suitable sources of biogas/biomethane to replace natural gas, and the monitoring of technologies to capture and then store the CO<sub>2</sub> produced, is expected to achieve a reduction capable of directing the company towards value objective





## Emissions in atmosphere

The monitoring of air emission values is essential to understand the efficiency parameters of production units and to guide sustainability strategies. The analysis of structured and reliable data is instrumental in making informed business decisions while maintaining an approach to air quality management based on minimising impact, in alignment with the health and safety approach. We are committed to complying with all applicable regulatory requirements, monitoring and reporting diligently on all activities.

In Italy, we have implemented a system for monitoring emissions from the sources of our production plants. The methods and frequencies of continuous and periodic monitoring of air emissions, workplace health and individual emission points are in accordance with the Integrated Environmental Authorisations (AIA) and the regulations in force, adopting, in addition, management measures and effective techniques to ensure the reduction and treatment of any outliers.

These emissions are divided into three categories according to type: 'piped', 'diffuse' and 'fugitive'.

**Reporting concerns the following pollutants in particular, which characterise emissions from the Augusta, Sarroch and Terranova dei Passerini plants:**

- nitrogen oxides (NO<sub>x</sub>) ,
- sulphur oxides (SO<sub>x</sub>) ,
- carbon monoxide (CO),
- carbon dioxide (CO<sub>2</sub>, already reported under Green House Gas).

From the values in the table, it can be seen that in absolute terms, the quantities of pollutants have decreased significantly compared to the average of the last three reporting years. This is mainly due to the discontinuous production periods and also to the beneficial effect of less impactful fuels. The latter benefit is found in the specific case of SO<sub>x</sub>, whose increase over the previous three years is due to the oil burners at the Augusta plant, during the calendar year 2022. The calculation of emissions of SO<sub>x</sub> is in fact carried out using indirect methods on the quality of the fuel as stipulated by current legislation and the existing permit.

Please note that the tests are carried out according to the current environmental permit and were appropriate to verify plant functionality and performance following the announcements of gas outage risk due to the tensions preceding the outbreak of war in Ukraine and the ensuing conflict.

**We emphasise that, despite external market disruptions, the Company's commitment to analysing and optimising its performance is aimed at reducing emissions to a sustainable minimum, including through the application of the best available technologies in the industry.**

Atmospheric emissions of NO <sub>x</sub> , SO <sub>x</sub> and CO (ton) by Sasol Italy FY24			
	MIN (CY2020–CY2022)	MEDIA (CY2020–CY2022)	FY2024
NO <sub>x</sub>	177,10	189,87	98,77
SO <sub>x</sub>	3,50	67,23	14,03
CO	3,98	18,94	5,57

### 3.4 Management of water

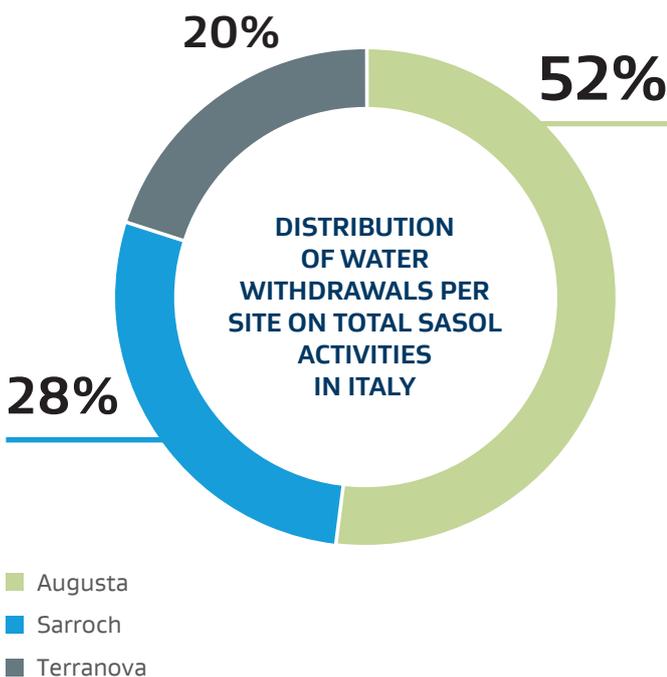
Water is increasingly becoming a precious resource that deserves special attention in its use avoiding waste. Climate change has a high influence on the water cycle and, therefore, on the availability of this resource. Acting to reduce the impact on climate change and optimising water consumption are the actions the company has in place.

Moreover, the phenomenon of global warming is now unequivocal, with unprecedented changes taking place. The observed average global temperature is now more than 1°C higher than in the pre-industrial era and this is already causing major effects, including an increase in extreme weather phenomena (heat waves, droughts, heavy rainfall, desertification).

As shown in the update of the 'National Hydrological Balance' edited by ISPRA, in 2023 the downward trend in the annual availability of water resources will continue, a situation also aggravated by above-average temperature values that have increased the share of evapotranspiration.

Water consumption in Sasol Italy's plants is mainly related to the transport of heat needed for chemical processes (steam) and the cooling of the plants.

In FY24, 1,361.8 ml (mega litres) were withdrawn, in line with the average of recent reporting years, with a distribution shown in the following graph.



## Water taken

Water is supplied from groundwater or from public aqueducts; a small part, for use in the fire-fighting network, is taken from the Marcellino river at the Augusta plant. Although this is sea water, as the intake is near the mouth of the Marcellino, it is counted as surface water. Also at the Augusta plant, a certain percentage of waste water is recovered through a treatment plant (WWT). The following graphs show the distribution of water withdrawals in FY24 by source of supply compared with the average of the last three reporting years and the minimum withdrawal in these three reporting years.

Withdrawal from the water table in FY24, when compared to the average of the last three reporting years, decreased, although the water reused after treatment also decreased. This is due both to the reduction in production volume and to the increased focus on the use of the resource with initiatives implemented in the plants to detect and repair leaks also in the steam circuit.

In the **Augusta plant** - the largest in size and production volume - more half of the total volume (52%). The water needed by the plant is taken from the following sources:

- a battery of wells with a total authorised withdrawal capacity of 1,482,823 m<sup>3</sup>/year;
- an intake point on the Marcellino river, used only by the fire service.

The whole of Sicily is classified as an extremely high water stress area by the Aqueduct Water Risk Atlas. Therefore, the issue is felt by stakeholders and this has led the company to equip itself with systems and introduce actions that contribute to combating this problem.

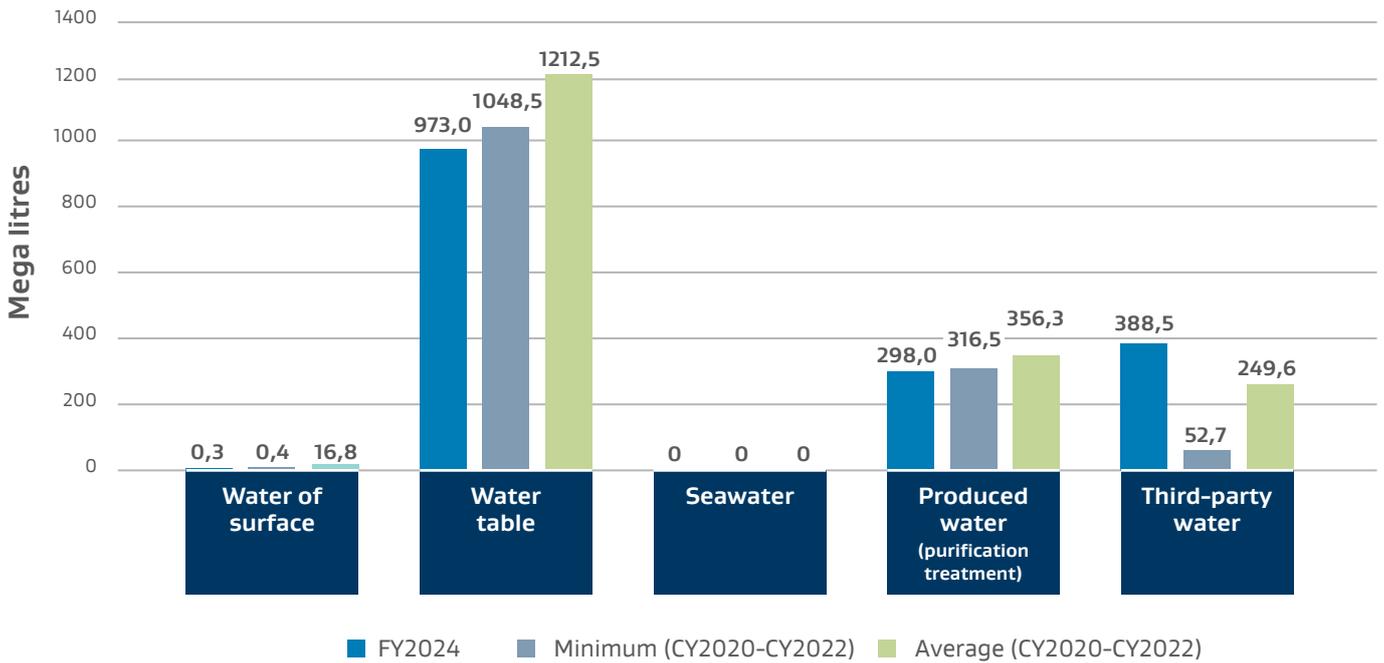
**The 21% reduction in withdrawals, compared to the three-year average (CY2020 - CY2022)**, is the result of progressive optimisation strategies; the WWT treats wastewater through physical and biological separation to make it process water, thus generating a decrease in water withdrawals for use in industrial processes.

At the Sarroch plant, the demand for water from third parties is on average with that of the last three reporting years (CY2020 - CY2022).

At the Terranova dei Passerini plant, groundwater withdrawals are 22% lower than the average of the last three reporting years (CY2020 - CY2022).



Water withdrawals by source of supply 2020-2022 (mega litres)



Water use efficiency WWT in Augusta

Water is a precious resource and must be shared at a territorial level; therefore, in addition to the regulatory limits in force on water resources, the Company activates controls and approves investments aimed at limiting its consumption and the consequent environmental impact. According to the requirements of current authorisations and the internal procedures of the Management Systems of the various plants, the monitoring of water consumption is recorded on a monthly basis and reports are sent to the control and corporate management of Sasol Italy, for the development of strategies to optimise the use of water resources from natural sources. Inspection systems ensure the integrity of the water network manifolds and the detection of leaks in steam circuits.

With specific reference to the Augusta plant, where there is a treatment system for industrial waste water (WWT), including rainwater, the withdrawal from the water table was **710.7 ml** compared to an actual requirement of **1008.6 ml**.

Recovery from the treatment plant was **298.0 MI** which equates to a water use efficiency ratio of 1.3, **about 9% lower than the average of the three reporting years CY2020- CY2022).**

Waste water delivery and discharge management water

Each plant has authorised wastewater discharges, managed according to the methods and limits set out in the authorisation documents, and controlled according to the monitoring and control plans applied. The amount of wastewater that the three plants send to its final destination each year is influenced, also significantly, by the rainfall during the reporting period, affecting the total amount of industrial wastewater.

In compliance with the company's environmental protection policies, rainwater that falls within the perimeter of the plants is treated as industrial waste and sent to the collection system for potentially polluted water (oily sewage) because it is classified as such. The same applies to so-called 'first rain water', i.e. that which falls on common areas, such as roads and yards, not covered by the plants. The authorisation documents, and in particular the Integrated Environmental Authorisations, include indications for the monitoring of water quality at discharge and its periodicity.

**In Augusta, there are three active discharge points, flowing into the Marcellino river: SF1, SF2, SF3; another discharge point is in the authorisation phase (SF4):** the latter will convey to the Marcellino river the water treated by the TAF (Trattamento Acque di Falda - Groundwater Treatment) plant envisaged in the site's groundwater remediation project.

**Relative to other discharge points:**

- **The SF1** drain is authorised to discharge rainwater precipitated in non-industrialised areas (roads, yards, green areas) into the Marcellino river, after the so-called first rainwater has been removed and collected at the SF3 drain to the WWT plant.
- **The SF2** discharge can send industrial waste water and rainwater, rainfall in the plant areas, and hydraulic barriers in the areas inside the plant (unsalted barriers) into the consortium pipeline that transfers the water to the IAS (Industria Acque Siracusane) Consortium plant for final treatment. Currently, this water, after undergoing pre-treatment for de-oiling in the API tanks and being treated in the WWT plant, is sent to the SF3 discharge. The only wastewater that flows, on a continuous basis, to IAS is that emitted from the barrier wells in front of the Marcellino (saline reef water) until the SF4 discharge is authorised and commissioned. The 'Zero IAS' project envisages the separation from the consortium treatment system. This will take place with the operation of the SF4 discharge and the upgrading of the WWT. Thus, the SF2 discharge can be considered inactive.
- **The SF3** discharge is the discharge of the aqueous concentrate from the Waste Water Treatment (WWT) plant, which started operation in 2021. The discharge allows water purified by the WWT plant to be returned to the Marcellino River. The concentrations at the discharge of the substances that may derive from the plant's production cycle and that are treated were determined by the competent authority (Ministry of Ecological Transition today Ministry of the Environment and Energy Security) during the AIA release procedure.

**At the Sarroch site**, liquid effluents are sent to a third-party provider that manages a specific treatment plant (TAS), with authorised discharge into the sea. The company periodically monitors the water discharged to the treatment plant in accordance with its Monitoring and Control Plan.

**At the Terranova dei Passerini plant, the figures are substantially in line with the previous reporting period.**

**At the Terranova dei Passerini plant**, there is a wastewater treatment plant, TAR (renovated in 2013), which consists of:

- a chemical-physical treatment section that is used to treat process water with a high organic load;
- an activated sludge biological treatment section, for the treatment of process water;
- a tertiary plant downstream of the sludge settler, consisting of sand and activated carbon filters;
- a plant for the treatment of the liquid stream leaving the sulphonation plant, for the separation of sodium sulphate before sending it to the water treatment plant.

The authorised discharge of water from the plant is into a surface water body called the Valguercia canal.

**Volume of effluent measured at discharges in FY24 and comparison with the minimum and average value for all reporting years.**

	Min (CY2020 - CY2022)	Media (CY2020 - CY2022)	FY24
<b>AUGUSTA</b>	489,2	580,2	641,8
<b>SARROCH</b>	8,1	13,2	11,9
<b>TERRANOVA</b>	117,0	122,4	176,2

## 3.5 Management of waste

**Correct waste management is an activity** to which the company pays particular attention, in line with the principles of the circular economy, using a structured supervision in order to reduce the environmental impact of the business as much as possible: operational and document management is carried out by qualified personnel who follow the entire administrative process of tracking waste, now via the new RENTRI IT platform, from production to temporary storage, up to final disposal at dedicated external facilities.

Most of the waste produced in the company comes from strategic and non-avoidable industrial activities: maintenance, plant cleaning, new investments

or demolition, soil and groundwater remediation, research and laboratory activities, and the need to replace process catalysts. Therefore, the quantity of waste is not only related to production processes but also to extraordinary activities that are ancillary to the company's production processes.

**In FY24, total waste production amounted to 11,350.84 tonnes. This figure is up from the average of the previous three reporting years (+73%) due to extraordinary activities conducted at the Augusta site. Of the total waste produced in FY24, 49% was sent for recovery (in line with the average of the previous reporting years).**

**Total amount of waste generated and disposed of in FY24 and comparison with minimum and average CY2020 - CY2022 (in tonnes)**

	Min (CY2020 - CY2022)	Media (CY2020 - CY2022)	FY24
<b>AUGUSTA</b>	3.467,46	5.236,13	10.267,07
<b>SARROCH</b>	152,55	250,96	287,27
<b>TERRANOVA</b>	989,00	1.088,54	796,50
<b>Total</b>	<b>6.725,18</b>	<b>4.829,93</b>	<b>11.350,84</b>

**Total amount of hazardous waste generated (in tonnes) in FY24 by destination.**

Production sites Sasol Italy FY24		FY24
<b>Hazardous waste</b>		
Conferred a disposal	Waste-to-energy (with energy recovery)	565,16
	Waste-to-energy (without energy recovery)	1,78
	Landfilling	0,00
	Other Disposal Operations	4.314,38
Not sent for disposal	Preparation for re-use	47,28
	Recovery	2.247,04
	Other recovery operations	11,12
<b>Total weight hazardous waste</b>		<b>7.286,76</b>

### Total amount of non-hazardous waste generated (in tonnes) in FY24 by destination

Production sites Sasol Italy		FY24
Rifiuti non pericolosi		
Conferred a disposal	Waste-to-energy (with energy recovery)	10,20
	Waste-to-energy (without energy recovery)	8,80
	Landfilling	399,06
	Other Disposal Operations	60,08
Not sent for disposal	Preparation for re-use	387,11
	Recovery	2806,22
	Other recovery operations	392,61
<b>Total weight of non-hazardous waste</b>		<b>4064,08</b>

As mentioned above, in general, waste generation has fluctuating trends as it is linked to episodic activities that often do not find a direct correlation with production activity such as, for example, the decommissioning of plants or the realisation of new investments.

## 3.6 The reclamation

Remediation activities are considered a priority by Sasol Italy on a par with development and sustainability activities. The necessary investments guarantee, even for sites no longer operational, an ever-increasing condition of sustainability, based on the objective of making the area available to reuse. Remediation activities must, first and foremost, limit any exposure risks to workers and neighbouring communities and reduce the impact on environmental matrices. For operational sites, remediation activities must be aided by the application of good engineering to prevent releases from equipment, piping and underground utilities. By eliminating inputs from active sources, resources can be concentrated on historical contamination in the soil and groundwater matrices. As part of the strategy adopted to achieve sustainable development objectives, plans are being made to implement projects for the production of electricity from renewable sources integrated with reclamation activities, considering the sites subject to reclamation as available land for such activities.

**The Augusta and Sarroch** sites are among the Sites of National Interest (SIN), as is the Porto Torres site (the latter no longer operational). The clean-up procedure for SINs is in the hands of the Ministry of the Environment and Energy Security (MASE),

during the preliminary and decisional phase, it involves other Ministries (e.g. the Ministry of Health), competent territorial bodies and trade union associations for a complete and multidisciplinary examination of the documentation and project proposals put forward by the Company to achieve the reclamation objectives.

The process of reclamation of the **Terranova dei Passerini plant**, on the other hand, is the responsibility of the Lombardy Region, which, in turn, has delegated the municipalities on which the area under reclamation is located, for the involvement and coordination of all territorial authorities that have to express an opinion on project proposals.

All sites have been characterised, some time ago, to identify which pollutants and in what concentrations are present in the groundwater and soils that represent (and represented in the brownfield sites) the industrialised and neighbouring areas of property. The characterisation phase made it possible to define the state of contamination in terms of concentration and whether or not the limits imposed by current legislation were exceeded.

Based on the knowledge gained, preventive measures were implemented where necessary to avoid the spread of contamination to neighbouring areas outside Sasol-owned land.

The periodic monitoring of groundwater makes it possible to update the quality status of the aquifer in order to proceed with subsequent assessments. Sasol has collected, also in consultation with local authorities, data representing more than twenty years of activity.

The total allocation that Sasol has set aside for remediation activities is approximately EUR 8.4 million as of 30 June 2023. In FY24, direct costs for remediation activities amounted to approximately €467 thousand, in line with the spending plan for planned remediation and monitoring activities and with what was spent in previous years. These costs include investments related to activities for the protection of environmental matrices, soil, groundwater, and controls in place at decommissioned sites. Not included in these costs are the management of water barriers at operational sites. These costs are counted among the environmental costs of the production units.

## Details of activities at sites

- **The Augusta plant area** falls within the perimeter of the Priolo Gargallo-Melilli-Augusta SIN. In accordance with current legislation and according to the guidelines of the competent bodies, the site undertook the clean-up process as early as 2001, characterising all the areas owned by Sasol. Over time, a series of hydraulic barriers have been built and upgraded to allow the capture of the water table coming from upstream and that near the Marcellino river. Subsequently, the Company submitted a project for MISO (Messa in Sicurezza Operativa) of the water and land to the competent authorities for approval. The project envisages, in addition to managing the prevention works already carried out over time, the installation of a groundwater treatment module for the purification of groundwater directly on site with direct discharge to the Marcellino River. The request from external bodies for design integration has meant that the design should be revised for the approval stage. With regard to soils, a series of limited interventions are planned in the non-paved areas that are impacted at a more superficial level and that could potentially have an active inhalation exposure process. Following approval, the planned works will be carried out to complete what is already in place.
  - **The Sarroch plant** is located within a multi-company industrial area. The coexistence of different companies in the same area made it appropriate to activate synergies to address the issue of remediation with similar technical approaches. In general, monitoring activities of existing activities and hydro-chemical parameters are carried out according to a shared schedule and are communicated
- in a single document to the competent authorities. This provides an unambiguous view of the groundwater situation across the entire site.
- The companies present on the site have built a water barrier facing the sea that guards the nearby final receptor (the sea) for the entire length of the plant and that constitutes the major prevention work activated. The water from the barrier is treated in a special treatment plant located in an area inside the site. The areas owned by Sasol insist for a length that is equal to approximately 15% of the extension of this barrier. The monitoring of the barrier's effectiveness indicates that, throughout the site, there is a substantial reduction in pollutant concentrations over time, a sign that the prevention activities and best practices applied on the production units and auxiliary services are contributing effectively to the reclamation activities, even though in the past there have been some limited releases of process materials, which were managed in a timely manner using the most appropriate techniques.
- The water reclamation project, which includes works in the areas under the jurisdiction of the co-located companies, was approved in 2017. The works under Sasol's jurisdiction were completed in 2020 and put into operation in early 2021. The periodic monitoring shows efficiency in line with forecasts, even though an extension is necessary for the conclusion of the activities, whose time extension is currently being evaluated. The positive results constitute a good planning basis for the definition of future reclamation activities. The remediation project for the soil matrix involves the use of oxidising substances to improve the reduction potential of pollutants in the soil. In fact, pollutant concentrations are in the mixed saturated-unsaturated zone that is determined by the seasonal altimetric excursion of the water table. This applied technology also assists in remediation activities related to the groundwater matrix as it reduces soil input (leaching).
- **At the Terranova dei Passerini site**, the site was characterised between February and May 2011, in accordance with the approved characterisation plan by the competent authority in May 2010. Subsequently, additional characterisation activities were carried out, which were completed in May 2012. The site-specific risk analysis, presented in the revised version after the requests of the service conferences in 2015, returned comforting results, highlighting in some limited areas the presence of pollutants that could not be attributed to the production cycle of the Terranova units, but probably to previous activities. Subsequent monitoring of the water table, which began since 2015, have shown that the trend is decreasing in terms of pollutant concentrations at all sampled points, an indication of the absence of active sources. In May 2024, a Technical Table was held with the authorities in charge during

which they were informed of the marked improvement in the environmental picture after ten years of monitoring. Sasol proposed to update the Risk Analysis to the current environmental picture, also through additional investigations to be carried out within the necessary technical timeframe. This activity is in the planning stage.

- **The Paderno Dugnano site**, where there was a research centre for the production of Sasol plants and on assisting customers in the optimal use of the products themselves, was completely divested following the strategic decision to move these activities to pilot units close to the production sites. The decommissioning activity was completed in 2010. Since then, a product recovery plant has been activated using 'pump and treat' technology, having installed a battery of filters that retain the pollutant, which is now residual, and return the treated water, which is fed back upstream to the site itself.

In just a few years, this technological solution has led to concentrations of pollutants being reduced below the limits imposed by legislation and targets remediation, so much so that it prompted the company to carry out an initial check on the potential 'rebound effect', effectively shutting down the sampling and treatment plant. Since the verification showed that, after a certain number of months, pollutant concentrations were beginning to rise, the company decided to reactivate the hydraulic barrier for a period of approximately 18 months from December 2022, after which a new test will be rescheduled. Off-site, however, no increase in concentration was detected in the test piezometers.

- **The Porto Torres production units** were decommissioned, and the work was completed in 2014. Sasol Italy owns two non-contiguous areas named after the production units present before the decommissioning: the ABL area, where Linear Alkyl Benzene was produced; the SAS area, where a chlor-paraffin pilot plant was present. In the ABL area there are still six coastal tanks, which have been emptied, cleaned and secured. This site was also characterised in the 2000s. In both areas have been implemented over time with prevention and emergency safety activities, recovering the supernatant product present in the aquifer and constantly monitoring trends in pollutant concentrations.
- The identification of sources of contamination of the groundwater matrix at these sites, where several other companies with different production processes are located, is complex because the Sasol property areas are hydraulically downstream of the site itself. It is possible to identify in the conceptual model and in the analytical results of the sampling some inputs that come from sources outside the property areas.

It should be noted that there have been no operating units since 2006, and the dismantling of equipment and lines has ruled out active sources. To better define the absence of active sources, a surface bank of pyrite ash, deposited at the site by other parties, was removed in the SAS area.

It should be noted that no traces of releases from the removed pyrite ash were found in the water table. Following a technical roundtable in 2023, the competent authorities and the company agreed on the need, in the ABL area, to carry out further characterisation investigations of the soils and the water table to better define the releases from the external areas and increase monitoring within the site. agreed activities are underway. In addition, the site-specific risk analysis for the SAS area, which is in the process of being approved, was requested to be reworked.

- Another remediation-related activity was requested by the local authorities at the former **Kroton Gres 2000 site in Crotona**. Sasol sold the Crotona business unit and plant, which produced inorganic detergent products (zeolites, precipitated alumina) to Kroton Gres 2000 in 2009. Following the bankruptcy of the latter, the competent authorities issued an order addressed both to the Curatela and to Sasol Italy (as former owner of the production site), in which the parties concerned were ordered to continue with the reclamation works at the site.

In January 2024, the Court of Crotona definitively dismissed all accusatory hypotheses regarding the alleged involvement of Sasol Italy through some managers in the crime of failure to clean up the former Crotona plant, sold in 2009 to Kroton Gres 2000. This decree was preceded by two rulings of the Regional Administrative Court of Calabria in 2022 that in turn, they ascertained that Sasol Italy was not obliged to carry out any remediation, as it was not responsible, since the pollutants found in the area were unrelated to Sasol's production cycle and originated from production cycles of other companies in the adjacent areas, well before Sasol purchased the Crotona plant. Despite having no legal obligation Sasol Italy, pending the proceedings to identify those responsible for the pollution, carried out and supported, pro bono, a two-year programme of quarterly sampling in areas of the Site, as a further sign of attention to the Calabrian territory.



SASOL

# 4 SOCIAL SUSTAINABILITY

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- 4.1 People at centre
- 4.2 Safety, health and well-being
- 4.3 Commitment to communities



## 4.1 People at the centre

### Culture and enhancement

Sasol is an integrated chemical and energy group, producing and marketing **high quality products in 22 countries worldwide**. In order to build and maintain our leadership, we invest heavily in sharing our values with our people and stakeholders, in terms of developing a welcoming and stimulating work environment and professional relationships with all stakeholders outside the company, to foster development and ensure the health and safety of all.

'One Sasol' is the motto that over time has summarised and continues to summarise the Group's philosophy and modus operandi, emphasising the communion of values, developing an awareness of being part of a whole in which each person, in different areas, departments and geographical areas and with different cultural approaches, participates according to his or her abilities in achieving the company's objectives.

At Sasol Italy, we strive every day to make the values underpinning our mission and corporate vision concrete through our behaviour, both in our external relations and in our relations with all our people, and in our relations with the entire Sasol world.

### SPARK - The future is in our way of being and acting

**SPARK is the journey undertaken at International Chemical to ignite our future together**, aligning our financial goals and business priorities with the strategy of our Group. Our journey involves collaboration and decisive action to stabilise our business and create the conditions for future growth.

Together we must face challenges, seize opportunities and build a company and a culture that will propel us towards real and lasting sustainability. SPARK is not only about achieving financial results, but also about fostering a culture of innovation, agility and resilience. By harnessing the expertise of our teams and engaging in open discussions with our stakeholders, we can refine our strategies and ensure the involvement of everyone in the achievement of our strategic goals.



## OUR VALUES

Sasol values are the common bond that we have a duty to respect, every day, with every thought, word and deed. They are action-oriented, so that they can be easily translated into our daily interactions and behaviour. For this reason, they are preceded by the word 'BE'.

**Be safe.**

We always put people's safety first. Safety is at the centre of our daily activities. It is our deepest wish that all our colleagues return home safely to family and friends. This is strongly connected to the next value.

**Be caring.**

We care deeply about our people, planet and communities.

**Be inclusive.**

We promote inclusiveness in everything we do, in our employees, our customers and our stakeholders.

**Be accountable.**

We are responsible for our results.

**Be resilient.**

We courageously adapt to change.

## Our people

People represent the company's resource that can make the difference in the strategies applied. It is, in fact, the people who, with their experience, professionalism, knowledge and adherence to the company values, represent the main driving force. Within our values company refers to people's safety, care for their health and well-being, and care for the working environment; finally, inclusiveness and the elimination of barriers that may create unequal treatment or discrimination remain key elements for the company. Through the interpretation of the indices and values used to

read the company's dynamics, a positive sense of belonging to the company is detected even within a market with high rhythms and dynamics.

**The following tables show that in the fiscal year 2024, the company turnover rate stands at 4.75%, compared to an average of 2.98% in the previous three years of reporting, while the new hires trend parameter is 5.52%, clearly up from the average of 2.18% in the previous three years.**

### Turnover and new hires at Sasol Italy in FY24

		FY24
<b>Turnover rate</b>		<b>4,75%</b>
<b>Total number of employees</b>		<b>634</b>
<b>New Recruitment Rate</b>		<b>5,52%</b>
BY GENDER	Women	31%
	Men	69%
BY AGE GROUP	<30 years	14,3%
	30-50 years	77,1%
	>50 years	8,6%
BY GEOGRAPHICAL ORIGIN	Southern Italy (Sardinia and Sicily)	62,9%
	Northern Italy (Lombardy)	37,1%

### Staff composition Sasol Italy FY24

		FY24
<b>Total number of employees</b>		<b>634</b>
BY GENDER	Women	90
	Men	544
BY AGE GROUP	<30 years	13
	30-50 years	385
	>50 years	236
BY GEOGRAPHICAL ORIGIN	Southern Italy (Sardinia and Sicily)	417
	Northern Italy (Lombardy)	217

The turnover rate is the ratio (expressed as a percentage) between the number of employees who left the company and the average number of employees during the reference period.

The new-hire rate is the ratio (expressed as a percentage) between the number of new hires and the average number of employees during the reference period. For Sasol Italy, one can speak of a 'physiological' turnover since the inflows and outflows are balanced.

**The new hirings involved all the Sasol Italy sites, with 37% distributed on the Milan and Terranova sites and 63% on the Augusta and Sarroch sites. Among the new hires, 25% were middle managers, 55% white collar and 20% blue collar.**

## Diversity and equal opportunities

In FY24, the recorded male-female ratio stood at 17%, up from 3.2% in the previous three-year period.

Diversity management and the consequent creation of widespread and accessible opportunities - without any discrimination based on gender, culture, ethnicity or any other marginalising element - **are strategic values for the Group and for Sasol Italy:** through the application of these principles, we aim to multiply opportunities for cultural growth, in terms of creativity, innovation, idea generation

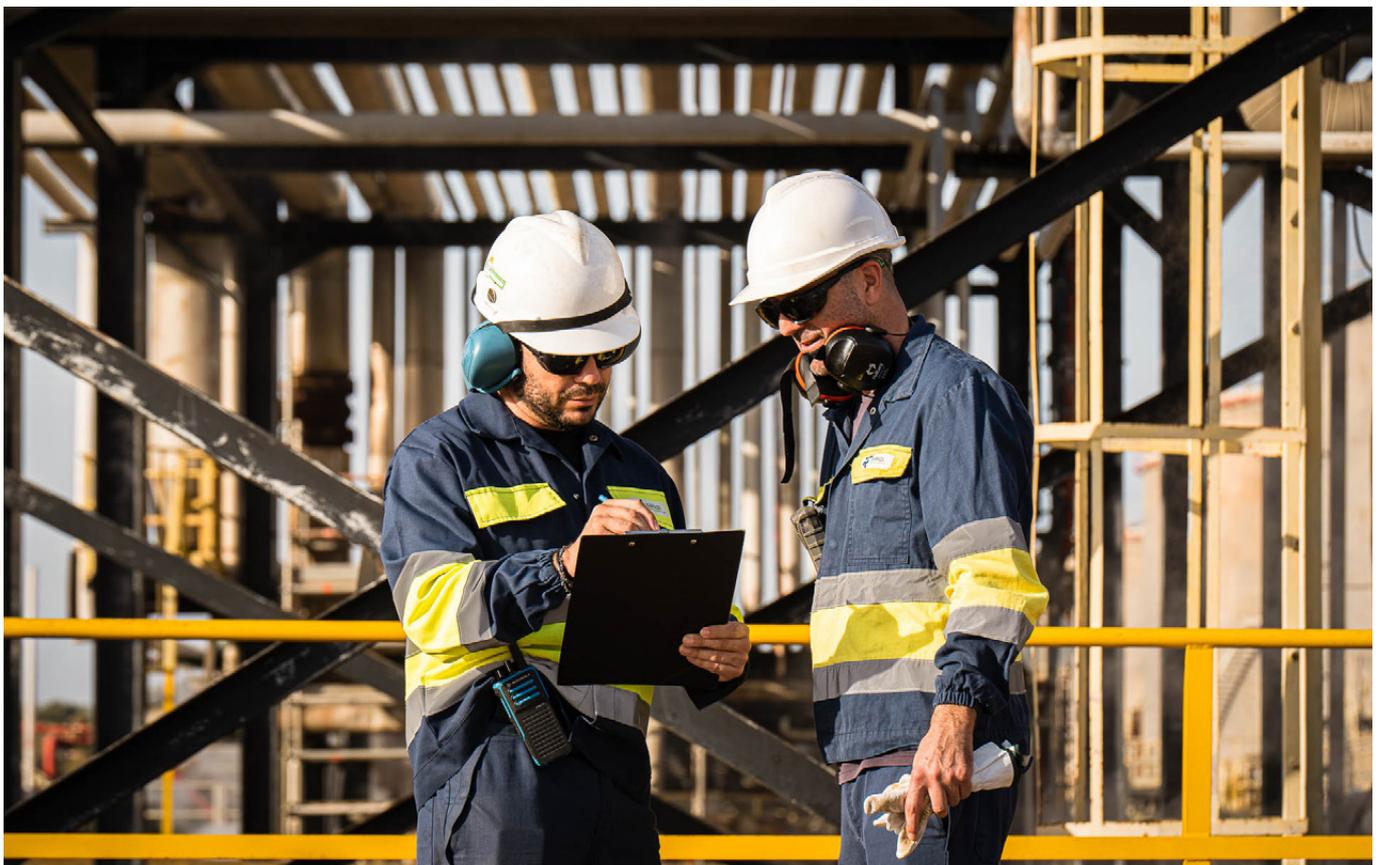
and improving the well-being and work-life balance of all our employees. Diversity management today represents a real path towards awareness, prevention and the removal of stereotypes, the acquisition of tools that guide the choices of growth and development, defining plans, including individual plans, for improving labour relations, inclusion and valuing diversity.

Today more than ever, the need to implement innovative models and create added value is essential to meet the challenges brought about by the complex world Sasol faces.

**This approach underlies every choice Sasol makes,** in the selection and training processes, in the development of remuneration policies. Sasol's target market, i.e. the chemical one, is traditionally male, also for reasons relating to a historical legacy, in relation to areas of study. For this reason, collaboration initiatives with universities and educational institutions in support of gender inclusive policies have been progressively increased in recent years, with encouraging results.

**In FY2024, female hires account for 31 per cent of the total, up from Sasol's overall percentage.**

It is one of the signs of change, part of a journey that is certainly not over, but one that the company continues to pursue with conviction continue, fully respecting the concept of competence and valuing the characteristics of the individual. The gender pay gap is another area we are constantly working on. Group policies do not provide for no differentiation in this respect, as well as constant



monitoring and analysis of salary revisions, through structured and timed processes. All this allows a precise analysis of the different roles with respect to the target market and internal distribution, identifying all possible improvements and talent enhancement.

## The Human Capital

The reorganisation of the chemical business is aimed at setting up the optimal organisational structure for increase financial results and to activate sustainability strategies. Underlying this reorganisation is the consideration that the skills present in the company can support the new organisational set-up and process management.

**In summary, the main figures relating to Sasol Italy's human capital in FY24 are as follows.**

- Average age of personnel: **about 48 years**, slightly higher than in the previous three-year period (47.43 years)
- average company seniority: **19.06 years**, slightly lower than 19.86 years in the previous three-year period;
- Contracts: at the end of the reporting period (30 June 2024), **100% of the company's contracts were open-ended**; during the same period, the company also availed itself of the services of 20 temporary workers, mainly in the plants in Sardinia and Sicily. This figure is up from previous years also due to the current labour market dynamics;
- schooling: **70 per cent of the workforce** has a high school diploma, compared to 24 per cent with a university degree, a slight increase compared to previous years.

The average value referring to company seniority confirms the sense of belonging that is also present due to Sasol's constant commitment to invest in its resources: to develop and maintain a high level of technical and managerial skills and knowledge allows the company the competitiveness needed to govern the dynamic situation. The constant development in the growth of the company's human capital stems from an awareness of the skills and **abilities needed to deal with the complexities and challenges in the market.**

## Development of skills

### Sasol Italy invests in training activities aimed at developing and consolidating the skills of its employees.

The goal is to create more and more opportunities for our people to grow professionally in order to create value for the company in the development of the projects necessary to meet the challenges posed by the market, with a constant focus on maintaining an innovative and stimulating work environment.

There are two factors that determine the growth in skills. First of all, a dynamic working environment that, through synergies with groups, including international ones, continues to provide opportunities for technical and managerial growth. The comparison with other realities, internal and external to the Group, allows for updating and increasing the knowledge and skills present. **The presence of new recruits and historical personnel** is the right composition to achieve growth and development objectives.

Second is the training process. The training needs analysis carried out in each function allows the needs and aspirations of each employee to be listened to in addition to those of the company.

The Human Resources function gathers within the Training Plan all information to provide and put in place the necessary actions for the development of the 'Training Plan', subdivided into different macro-chapters: technical-specialist skills; organisational-managerial skills; skills related to safety, environment and health; sustainability skills, digitisation and multiculturalism. Alongside all this, training in laws such as 81/2008 and what relates to the model of law 231 is clearly developed.



The delivery of programmes of training involves both internal and external resources, selecting on the basis of specialisation and strict professionalism requirements the best of the possibilities.

**Training takes place in different ways:** traditional classroom lessons; 'on-the-job' coaching by a coach or mentor; and remote delivery through virtual classrooms and multimedia tools.

In addition to a dedicated budget, Sasol Italy uses specific funds for training provided by national bodies. **Fondimpresa**, according to the provisions of the interconfederal agreement, allows the use of financial resources set aside by the enterprise, at the times and in the ways it deems most appropriate, on the basis of Training Plans shared by the representatives of the social partners. Fondimpresa certainly represents an important partner.

**In FY24, a total of 11,404 training hours were delivered, including those in the area of Health, Safety and Environment. The average annual training hours per capita are about 18.**

## Performance appraisal

The periodic performance appraisal detects through the assignment of SMART targets the achievement of corporate objectives in relation to the role of each person. By monitoring performance, we are able to assess the progress being made, check the congruence of the shared objectives and take corrective action if necessary to facilitate their achievement.

Performance appraisal also contributes to competence development. Based on the definition of objectives and their management, in fact, it is possible to identify training needs that will be the subject of growth plans.

**Performance appraisal is, therefore, a process of continuous improvement** and Sasol establishes and monitors guidelines that are well received by its resources.

**In FY24, 26.54% of staff received a performance evaluation.**

**Table 4.3: Breakdown of employees who received performance appraisals (FY24)**

		FY24
PERCENTAGE BY GENDER	Women	25,6%
	Men	74,4%
PERCENTAGE PER CATEGORY	Workers	n.a.*
	Employees	12,5%
	Paintings	77,3%
	Managers	10,1%

## Participation bonus

Also for 2024, a participation bonus of 48% of the target defined in the second-level trade union agreement for the three-year period 2021-2024 was recognised.

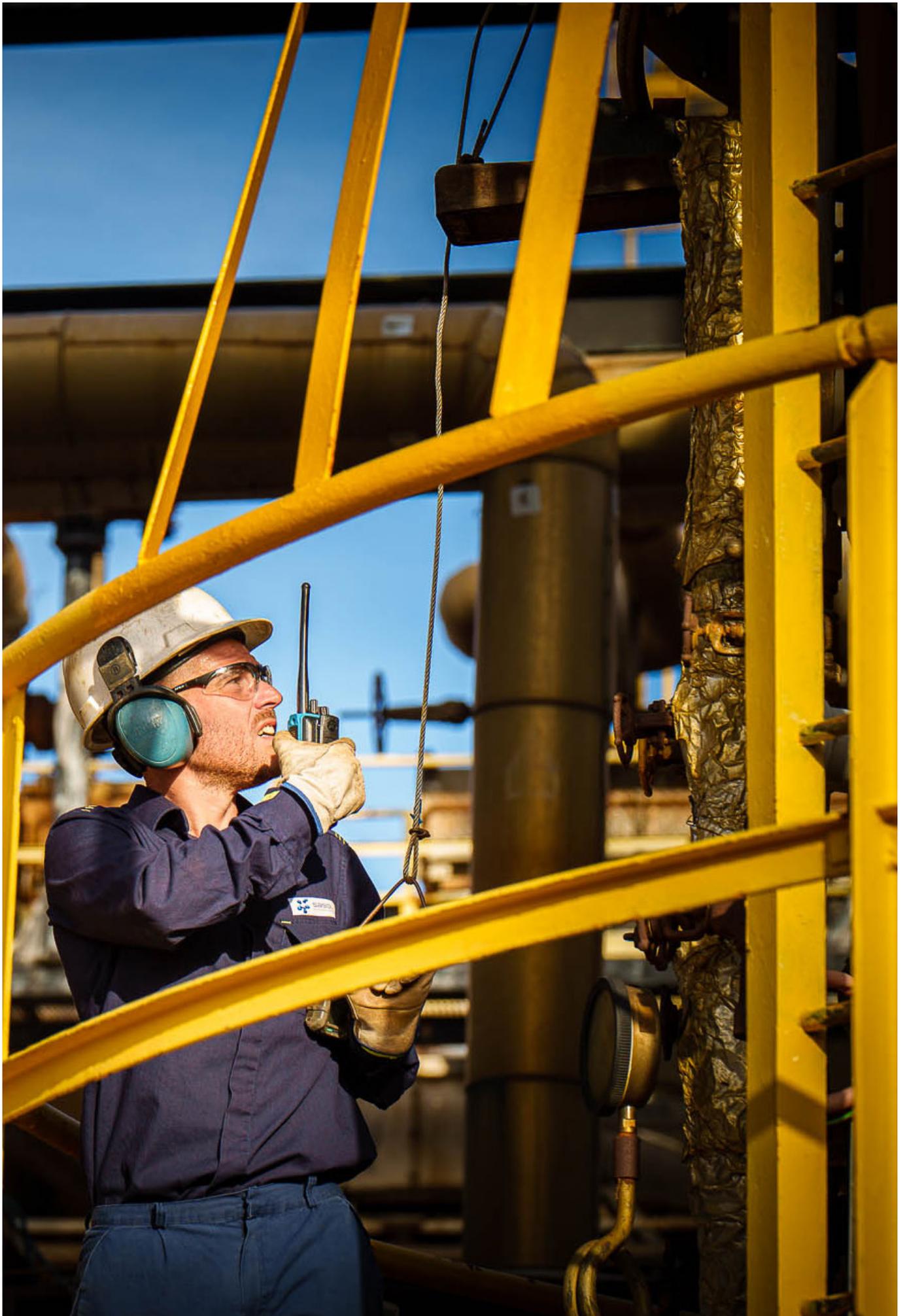
The achievement of a complex set of KPIs, shared with the local and global structure, is the tool used to measure results and enable the award to be made.

## Welfare and other benefits

With the aim of taking care of its people in a sustainable and service-oriented way, Sasol Italy offers a **welfare system** that meets the needs of its employees and their families, helping to improve their quality of life.

For blue-collar workers, white-collar workers, middle managers and executives, Sasol Italy has chosen to focus on the **funds provided for by the national reference contracts: FONCHIM/PREVIGEN/PREVINDAI (pension funds) and FASCHIM/FASI (health care funds)**, offering membership support in order to contribute more to employee benefits.

This is a particularly popular choice, as shown by the membership rates for FY24, which are in line with those of the previous reporting year.



**Workers, office workers and managers:**

94% enrolment in FASCHIM  
96% enrolment in FONCHIM

**Managers:**

100% enrolment in FASI  
85% enrolment in PREVIGEN  
15% enrolment in PREVINDAI

**Among the other welfare initiatives present, we would like to highlight the following:**

- Since 2010, Sasol Italy has been offering its employees **financial benefits related to local public transport** (bus, tram, metro, train), covering the cost of urban season tickets, for home-to-work transport, and additional forms of contribution aimed at to promote the use of alternative and more sustainable modes of transport than private transport;
- the company signed a framework agreement granting **exclusive access to an online platform** where products and services can be purchased at particularly advantageous prices;
- all employees and their family members have the **opportunity to access a programme of exclusive vehicle** rental benefits via an online platform specially created for Sasol Italy.
- Sasol Italy has offered all employees resources and **tools to take care of their well-being** every day, both inside and outside the company. For this reason Sasol Italy has started a collaboration with Mindwork, an Italian company specialising in promoting the psychological well-being of people in companies. The service was accompanied by a new training and psycho-education course on the topics health and psychological well-being. In addition, the psychological support service was made available to each person via video call, in a confidential and secure manner.

## Industrial Relations

The term 'industrial relations' refers to all interactions between company representatives, workers and their trade union representatives, and the government agencies that regulate the world of work. The overriding objective is for the 'labour system' to create a participative environment and organisation that enable people to be valued, improve work-life balance, innovate work organisation and production processes, so as to increase results, optimise costs and create more and more value for the country. The application of a participatory model characterising industrial relations has contributed to the development of an open, transparent and constructive dialogue-oriented relationship with trade union representatives. The objective is to pursue satisfactory continuous improvement through the involvement of all system components. The framework within which the participatory model of industrial relations is set out in Chapter X of the current CCNL. In particular, Sasol Italy, in agreement with the trade unions, has recognised the Observatories as essential elements of the participatory system.

- **Observatory Group:** a body of a non-negotiating nature, it meets the objective of fulfilling the right to information and consultation of employees regarding the trend of activities, number and characteristics of employees, type of existing contracts, organisational changes, procedures and methods for a constructive comparison that takes into account the international dimension of Sasol Italy. It is convened at least once a year in order to provide information on the economic and production performance of the company in the fiscal year of reference.
- **Business Scenario Committee:** set up on an experimental basis in 2018, the committee is not of a negotiating nature but serves to frame the future scenarios with which Sasol Italy will be confronted to elaborate future strategies and objectives, with particular reference to impacts on economic performance and growth.
- **Observatory Site:** a body of a non-negotiating nature, in the framework of which issues relating to the progress of the production site are addressed, linked to technical-production aspects, the protection of workers' health and safety, and environmental monitoring. Meetings are held every six months; once a year the competent doctor is given a speech to illustrate the site health plan, the frequency of check-ups and their specificity.

Participation in these peer forums, in which opinions of equal level and importance were expressed, allowed for

a timely and flexible approach to issues related to the evolution and transformation of the organisation. This meant, at this time of transition to a new organisational set-up within an extended platform such as International Chemicals, being able to dialogue about the needs of the company and those of the workers, seeking sustainable and shared solutions.

## 4.2 Security, health and well-being

### Health protection at Sasol Italy

Within a multinational company like Sasol, safety, environmental protection and, in particular, health protection are a top priority. In this context, health surveillance protocols and operating procedures are developed in compliance with current legislation, as well as health promotion initiatives aligned with the highest principles of social responsibility.

Sasol Italy's Occupational Medicine Service carries out health surveillance activities resulting from risk assessment processes, working in close synergy with the National and Regional Health Service (ASP, AUSL, ATS, etc.) in the various locations. To this end, campaigns for laboratory tests and medical checks are promoted, carried out both at the production sites and at the Milan headquarters.



**Dr. Mario LAZZARO**  
Doctor Sasol Italy

## Safety and health as a priority

**Promoting a culture of safety, health and well-being, producing with full respect for people and the environment around us: these are the values on which the Group's policy is based.**

The management of Safety, Health and Environment (HSE) aspects is included in all management processes of the company and process owners are aware that, in all production units and in general in all Sasol locations in all geographical areas, the standards must be applied both internal and external that the Group has chosen to adopt. Only in this way do the Sasol values become real applications to our processes.

The Group's focus on these aspects translates into the goal of '**Innovating for a better world**', focusing on practices to safeguard people and the planet without losing sight of the company's financial sustainability.

**Putting people first** forms the basis of a policy geared towards a participative and relationship-oriented culture based on knowledge, responsibility and application.

The above considerations also apply to the communities, resident in the areas where Sasol operates, and to all those who work in various capacities in our areas, operational and non-operational. Working in the petrochemical sector, exposes Sasol Italy to a particular attention from stakeholders, especially those close to our production facilities; inappropriate behaviour could give rise to concerns related to our production processes and our emissions. Hence the need to be transparent about the responsible way of production and how risks related to safety, health and environmental impacts are managed.

**The definition of a group objective, 'zero harm'** summarises all that is needed to implement and apply to achieve it. Sasol Italy is committed to spreading a safety culture that become the guide for all daily activities, in the plant and outside, and promote the application of a preventive logic of the risks and consequences of each action.

**While considering safety and health protection a single value to be managed with a single approach, it is appropriate to divide them into occupational safety and process safety for ease of discussion.**

#### Employment security

Occupational safety is related to hazards arising from operational activities that do not have to do with chemical energy release effects. These are, for example, hazards related to activities at height, exposure of chemical and physical pathogens, work in confined spaces, work-related stress and more. These risks are assessed, in accordance with current legislation in the Risk Assessment Document

issued by the Employer with the support of all the figures required by law, including the Competent Doctor and the Workers' Representatives (RLSA).

Based on a historical analysis that took into account undesirable events at all Sasol sites worldwide, a series of Life Saving Rules (LSRs) were identified, **12 safety rules and behavioural guidelines** concerning specific activities that take place in the plant and that have generated accidents in the past. **The Life Saving Rules are shared with everyone working in Sasol plants** including contractors.

Specific training has been carried out to ensure information and understanding of the LSRs. Implementation is verified during audits and field checks.

### Process security

The accident scenarios that are identified and assessed here are related to the presence of chemicals with inherent hazardous characteristics or that become hazardous because they are endowed with chemical and thermal energy during plant operation.

**Scenarios assessed** are those relating to the release of toxic and flammable substances during production cycles and loading, unloading and storage of raw materials and finished products. In order to prevent and reduce the risk of incidents occurring, construction and management standards are applied that result from the application of the best available techniques. Risk analyses are carried out using complex methods and with the support of specialists in the field of plant operation, maintenance and inspection of plant components and instrumentation.

**All Sasol operating sites are considered high-risk units** according to the application of Legislative Decree 105/15 (Seveso law update). A Safety Report is drawn up and updated when necessary, which includes the results of risk assessments and identifies the mitigation of the probability of occurrence of the event and consequent impacts. In terms of information dissemination, a summary document,

required by legislation, is sent to the relevant authorities for possible information to the population living near the sites.

**Perform periodically in-depth risk assessment** of hazardous and undesirable events that may potentially result in accidents, to understand their root causes, analyse their impact and define the most effective mitigation measures is a well-established practice, implemented at Group level. Moreover, such events are discussed and analysed in various committees at all levels of the organisation.

Particular attention is paid to the study of situations or events that could potentially generate significant impacts (**HSI - High Severity Incident**), with the aim of identifying applicable technologies, preventive structural changes and management methods. This activity is also carried out in collaboration with other Group companies operating in other countries.

Therefore, the analysis of **process deviations that have caused** or could cause an incident is fundamental. A database has been set up to record the information and conclusions of the analyses carried out in order to have an up-to-date and reliable technical and statistical source and to make all information available to all teams working at Sasol.

These practices follow the same rules as Enterprise Risk Management with a view to excellence in risk management including health and safety.

Specific bow-ties (see section on 'Enterprise Risk Management') have been defined for each scenario for the management of HSE risks, which contain all information on the analysis of causes, consequences and determined controls including critical ones.





**SASOL**

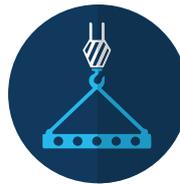
# SASOL LIFE SAVING RULES

Caring for the safety of all employees



## PERMIT TO WORK

- I will obtain a permit to work, for non exempted tasks, before starting with work.
- I will only work on equipment that is positively identified (touch and tag).
- I will ensure process isolation is in place as procedure and safemaking was done as section 3 of the permit.



## LIFTING OPERATIONS

- I will stay clear of drop zone of suspended loads.
- I will ensure, as task executor that I keep people clear of the drop zone of suspended loads.



## CONFINED SPACES

- I will only enter a confined space under permit conditions.



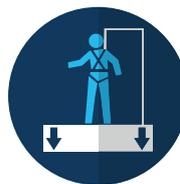
## HEAVY MOBILE EQUIPMENT

- I will keep clear of heavy mobile equipment in operation.



## LOCK OUT AND ISOLATION

- I will only work on isolated and safe electrical equipment that is locked out.



## WORKING AT HEIGHTS

- I will remain continuously tied-on where there is a risk of falling (> 2m).
- I will make an effort to secure all tools and equipment at heights to prevent it from falling.



## IGNITION SOURCES

- I will only cut, grind and weld in a classified area with authorisation from the permit issuer.



## ALCOHOL AND DRUGS

- I will only report for duty alcohol and drug free.



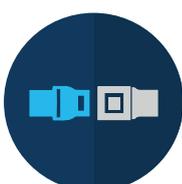
## EXCAVATIONS

- I will obtain authorisation and ensure that shoring (if applicable) is in place before entering an excavation.



## PERSONAL PROTECTIVE EQUIPMENT

- I will ensure that I use the specialised life preserving PPE e.g. breathing apparatus, chemical suits and arch flash suit, when specified.



## ROAD SAFETY

- I will keep to the speed limit,
- I will verify that a road is safe to cross before attempting to do so

**ALWAYS ADHERE TO THE PRESCRIBED PROCEDURES FOR SAFE TASK EXECUTION TO ACHIEVE ZERO HARM**

## Risk Management in Safety, Health and Environmental Protection (HSE)

**Guidelines for proactively implementing the health and safety policy are given in the Enterprise Risk Management (ERM) Framework, which identifies and codifies the following steps:**

- **Identification of applicable risks and risk owners:** risks are identified along the entire value chain considering also those that have sources external to the organisation but whose effects fall on the organisation; based on the process considered where the risk may occur, a risk 'owner' is identified: his task is to analyse the causes and consequences and to establish corrective measures and controls to mitigate the risk.
- **First level of assurance:** the risk owner is in charge of verifying that the defined controls are correctly implemented, carried out and that they are effective; the verification takes place periodically with a frequency established by the risk owner according to the type of controls. The first level of assurance is the most important 'barrier' to the potential occurrence of the event. For this reason, the results of the first level of assurance are commented on in the various committees at all levels of the organisation.
- **Combined Assurance Model (CAM):** in addition to the First Lever of Assurance, there are 4 other levels of Assurance that guarantee that the strategy implemented on the basis of Enterprise Risk Management is actually followed by the organisation. Audits are planned on the controls performed, especially on critical controls, which involve all levels of the organisation, down to the top management, and are included in a planning document called Combined Assurance Plan; the audit teams are independent to guarantee a more complete view of the process. These audits also include those performed by external certification bodies and public authorities responsible for monitoring the application of legislation and management standards.
- **Review of strategies and risks,** according to changes in the environment and based on the results of the structured verification procedure of the application of controls, risk management strategies are reviewed and re-evaluated by management for greater effectiveness on an annual basis; the review of risks also takes place taking into account the results of CAM audits.

The large number of outsourced activities for maintenance, new developments and services makes it necessary to

extend risk assessment in the areas of safety, health and environment to external suppliers and contractors. **All third-party companies are in fact required to demonstrate during contracting and during scheduled audits by Sasol to have professionalism requirements** and to apply high standards, especially for activities whose risk level is assessed as high. Training and information is regularly provided to workers of third-party companies on HSE issues of interest to them.

## Risk dimension of major accident

**All of Sasol Italy's production plants are classified as 'major accident risk' in accordance with Legislative Decree 105/15. For this reason, in addition to drawing up the risk assessment in accordance with Legislative Decree 81/08, plant operators must:**

- draw up a Safety Report that examines all accidental hypotheses that may also have effects outside the plant areas, subject to verification by the Regional Technical Committee;
- adapt their Safety Management System to the scheme indicated in the decree itself, the conformity of which is verified by a commission of the Ministry of the Environment.

**This document is updated on a five-yearly basis taking into account the results of the risk assessment, which, in the case of major accidents, takes into account:**

- results of systematic HAZOP (Hazard and Operability analysis) studies in which company systems are examined to identify potential hazards and their consequences and to determine failure prevention measures;
- evaluation of process safety performance through the study of accidents and near misses;
- verification of the application of any requirements issued by external bodies during the investigation of the safety report, including previous ones.

The process is structured to ensure the continuous improvement of the security standards applied and the adoption of best practices to reduce risk levels.

## The health and safety numbers in Sasol

**The reference figure for calculating the company's safety performance is the number of accidents in the company:**

Together with the number of hours worked, the number of accidents makes it possible to calculate the **RCR index, i.e. the number of accidents in relation to the number of hours worked on a 200,000 basis.**

Analysing the evolution of this figure, both in absolute terms and in comparison with the sector averages, makes it possible to assess performance and identify the actions needed to achieve the 'zero harm' objective.

In FY24, the number of hours worked amounted to **959,840** for Sasol Italy personnel, and 618,523 for workers of third-party companies. Only one accident involving a Sasol Italy worker was recorded during FY24. No injuries to workers of third-party companies were recorded.

Therefore, the RCR value, considering only the hours worked by Sasol Italy personnel, is **0.42**, and that of the companies is zero. If we consider the aggregate figure, **Sasol Italy's RCR index in FY24 is 0.25.**

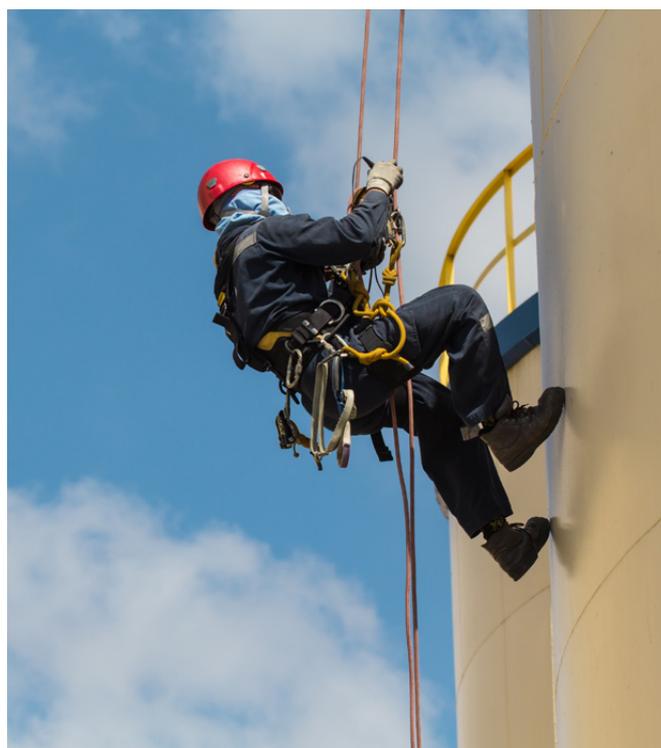
The accident trend over the last three years, shown in the table below, shows that there are further areas for improvement where efforts need to be concentrated in order to reach the zero harm target.

### Number of accidents per Sasol site in Italy (FY22-FY24)

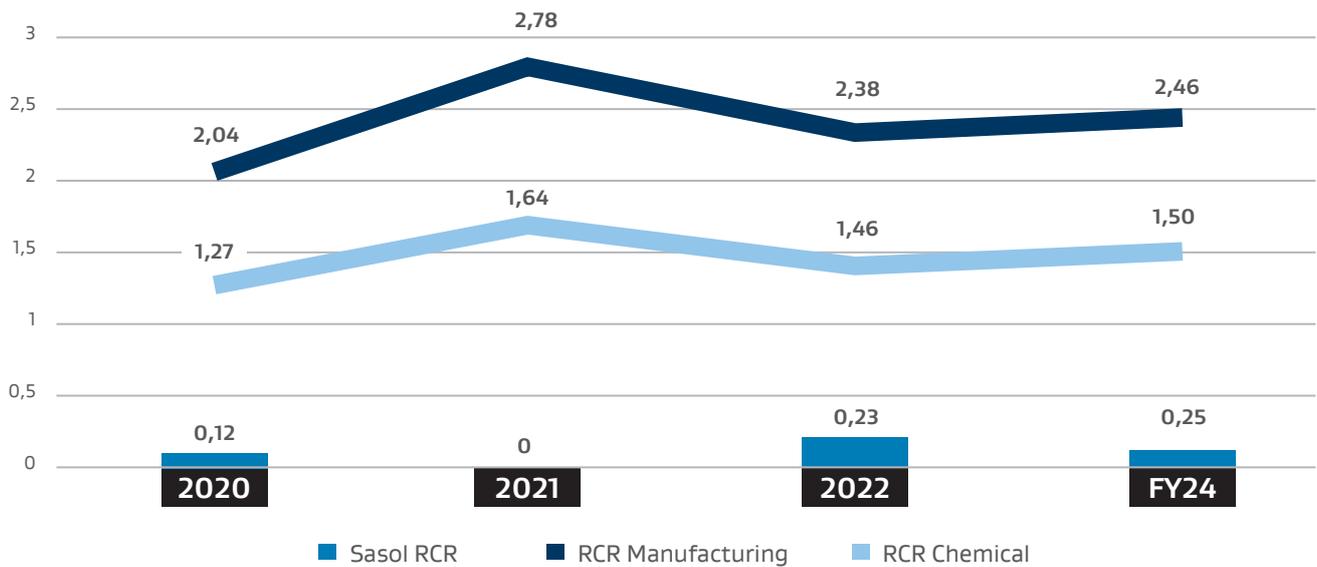
	FY22	FY23	FY24
Milano	0	0	0
Augusta	1	1 (contractor)	1
Terranova dei Passerini	0	0	1
Sarroch	0	0	0

The following graph shows a comparison between the RCR index of Sasol Italy (histograms), that of chemical companies (green line) and manufacturing industry (brown line), based on data extracted from the INAIL website and published in the Responsible Care annual report (restated by recalculating the RCR index). **The RCR performance of Sasol Italy, as in the periods considered previously, in the reported period is consistently and significantly below that of the sector.**

Although the indices on the number of accidents show better performance than the average for the chemical and more generally manufacturing sector, **the work of the Sasol Italy teams is focused on achieving the 'zero harm' objective** by also using the strategies, procedures and best practices that have been described in this section and by making the staff aware that health and safety represent an indisputable value for Sasol.



RCR index trend and comparison with average data for the manufacturing and chemical sectors



## Training on security

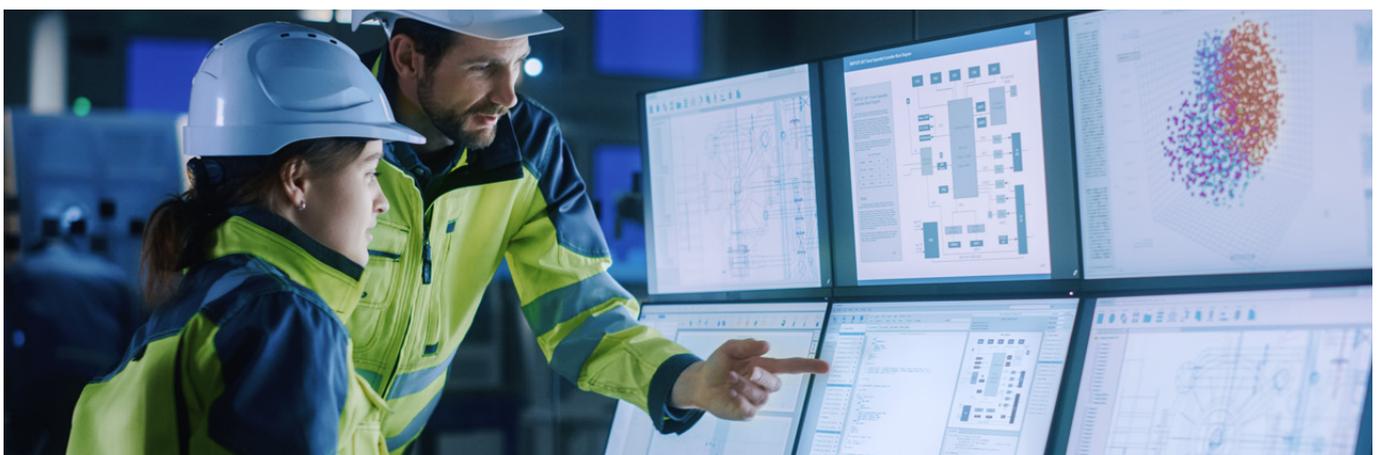
Safety training involves all levels of the company, in order to raise awareness among personnel to operate in compliance with the organisation's internal rules and regulations aimed at preventing accidents. Training is one of the fundamental tools for creating a culture appropriate to the level of risk and to involve staff in risk analysis and management. The company organises functional training sessions, first of all, for new recruits, in the event of job changes, the introduction of new work equipment or dangerous substances, and new health and safety regulations.

In addition to the specific training, Sasol Italy promotes further training sessions focused on spreading the safety culture, in which in-depth studies on SHE topics are foreseen, necessary to disseminate information and principles and indications resulting from the evaluation of

accidents and near misses also outside the organisation. A well-established practice is that of **'safety moments', moments of information on prevention issues**, which are carried out at the beginning of the year, meetings and gatherings. Specific learning tests are prepared to understand whether the training was prepared and carried out effectively; these tests are also used to understand the points of improvement in the preparation of the documentation used for training and, more generally, to verify the entire training process.

**In FY24, specific SHE training hours for Sasol employees totalled 5495.**

With a view to a shared safety culture with stakeholders who interact directly with Sasol Italy personnel and in compliance with the principle that Sasol Italy has care of the personnel of external as well as internal companies, SHE training is also provided, for topics pertaining to them, to the personnel of third party companies that, in whatever capacity, operate in Sasol Italy factories.



## Prevention and mitigation of occupational health and safety impacts within commercial relationships

**In compliance with the voluntarily applied ISO 45001 standards, Sasol takes specific initiatives towards suppliers and contractors to avoid and mitigate negative occupational health and safety impacts directly related to their activities.**

- Clauses governing SHE issues are included in the contract specifications, referring to procedures and guidelines that are attached to the tender documents together with the DUVRI (Single Document for the Evaluation of Interference Risks) as required by current legislation.
- At the start of the contracts, specific training on resident risks and behaviour is provided to all workers accessing Sasol sites to be kept in order to safeguard their own and others' safety.
- Dedicated training updates are foreseen for the personnel of third-party companies, including on any undesirable events that occurred during work.
- Field audits are carried out, including with the participation of contractors' technicians, to test the application of procedures and observe behaviour during work.
- System audits are carried out at suppliers on HSE in application of the ISO45001 and ISO 14001 standards.

## The safety of products

**REACH - Registration, Evaluation, Authorisation of Chemicals [Reg.1907/2006/EEC], and CLP - Classification and Labelling of Products [Reg.1272/2008/ EEC]** remain the two key regulations governing the production and trade of chemicals in Europe.

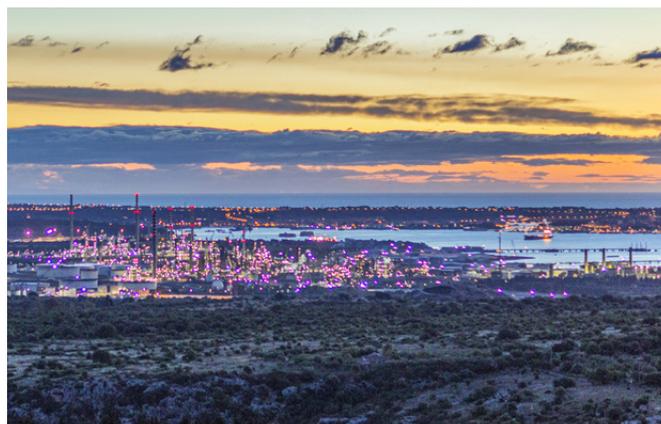
Their continuous updates and modifications, a continuous monitoring of the quality of the products from the point of view of compliance with the latest criteria of respect for human health and the environment, ensuring an appropriate control of the risk arising from the use of chemicals.

With regard to the chapter concerning CLP, the Product Safety group has been busy updating all the Safety Data Sheets, to make them compliant with Annex II of the regulation itself, the date of application of which fell in the period covered by this report. In total, therefore, 482 Safety Data Sheets of Sasol Italy and 172 Safety Data Sheets of Sasol Slovakia falling within our area of competence were updated.

During this interval (June 2023-July 2024), the Product Safety division worked to improve the registration dossiers of 11 substances, so that they would remain compliant with updated legislative deadlines and in full alignment with the decisions agreed within the product-defence consortia. Furthermore, with regard to Turkey's REACh, as this country has also developed its own local legislation for the control of substances produced and important in its own territory (KKIDK), the company successfully processed the registration of 12 substances. Each of the above activities was done in complete agreement with the existing REACh consortia in Europe, in order to limit if not eliminate the need to conduct further tests that might impact the exploitation of natural resources.

CLP requires that each type of chemical product be placed on the market with a specific classification, to be communicated to the **European Chemical Agency (ECHA)**. All information on the registration and classification of products must be reported in the safety data sheets and labels also applied to any drums or cisterns, typical packaging used for shipping products.

During the reporting period, the Product Safety group within the various consortia worked to adapt and keep dossiers constantly up-to-date with regard to the various requests of the European Authority and avoid problems related to specific requirements or limits imposed by the new chemical policy; the latter has in fact introduced more obligations in terms of information sharing, more details and new classifications. In fact, the activity that involved updating the dossiers of all product categories continued. With regard to CLP, intensive activity continued on updating all Sasol Italy safety data sheets to adapt them to the requirements of the regulation.



## 4.3 Commitment to communities

### Fiscal Year Initiatives 2024

We have always actively participated in the life of our host communities, promoting concrete **actions to foster the wellbeing of the community and the development of the territory**. Also in FY24, the organisation is engaged on several fronts, both in emergency response actions and in broader projects.

With a view to strengthening our presence in the territory and relations with local communities, during 2022 we have chosen to support a number of events and projects in the Syracuse area, such as the historical Navy event and the Ethical and Solidarity Athletics project in Augusta, with which we wanted to contribute to the promotion of the values of inclusion and diversity.

**The relationship between the company, territory and institutions continues to translate into medium- to long-term projects, among which the following stood out in FY24:**

- continued participation in the Industrial Consortium for the Protection of the Environment (CIPA) in Syracuse, which constantly monitors air quality in the area. The annual fee contributed to the strengthening of the network through the equipping of a new mobile station;
- the agreement with the Milan Polytechnic to fund a chair in Applied Physical Chemistry, in order to help the university strengthen research and teaching in an area of strong interest to Sasol Italy.





## Assessment of impacts on key local stakeholders

Sasol Italy's production plants are located in complex industrial areas, as in the case of Sarroch and Augusta, and in isolated areas, as in the case of Terranova dei Passerini. The remoteness, in both cases, from centres inhabited areas and settlements minimises or eliminates impacts related to the parameter 'adjacency' with the

community. The parameters evaluated are, therefore, those related to the general context of the presence of a petrochemical plant in the area.

**The table below shows the sections of this report in which the main impacts on local communities are discussed:**

PARAGRAPH	IMPACT	
Integrated production	Production volumes compared to previous years have decreased due to the difficult market period.	
Employment relapses	The trend in new hires remains positive.	
Use of energy, water and natural resources	As production volumes decrease, specific efficiency indices are higher for electricity and better for water and natural resource consumption.	
Business Development	Increased investment in technological innovation, safety and the environment.	
Climate Change	Index of specific emissions per tonnes produced is lower than last year.	
Health and Safety	Compared to previous reporting years, the number of accidents decreased to one.	
Ethics	No action for non-compliance with the code of ethics.	
Atmospheric emissions	Emissions of other pollutants are clearly decreasing.	
Directly generated and distributed economic value	Decreasing negative impact.	
Reclamation	They continue according to the programme of planned activities.	

Summary and traceability of information on external impacts in the Report



The overview of FY24 shows an overall trend not dissimilar to that seen in previous years. Some aspects were influenced by the international situation, such as the energy and market crisis.



# Appendix

## FY24 Methodological Note

This Sustainability Report represents a transitional version of Sasol Italy's non-financial reporting document, in line with the company's commitment to gradually adopt the requirements of the European Union's Corporate Sustainability Reporting Directive (2022/2464), although application will not be mandatory.

Although this edition is not fully compliant with the reporting standards of the Directive, it includes some adjustments to align Sasol Italy with future obligations, such as the integration of elements of the new ESRS (European Sustainability Reporting Standards) in the materiality analysis questionnaire and the use of the fiscal year, instead of the calendar year, as the reporting boundary.

In addition, the assessment for the subsequent reports, which will be prepared on a voluntary basis, relates to the use of VSME (Voluntary Sustainability Reporting Standards) in order to integrate sustainability into business processes and meet the increasing demands on sustainability data from customers, other Sasol group companies and business partners.

The document is in line with the GRI Sustainability Reporting Standards, with particular reference to the GRI 2021 Standards, and is based on the fiscal year 2024, covering the period from 1 July 2023 to 30 June 2024. However, this report is not certified, as it does not fully comply with either GRI or ESRS. This choice reflects the transitional nature of the report and the desire to gradually comply with future standards.

### Sasol Italy Sustainability Report FY24

The scope of the report includes the Milan headquarters and the three plants in Italy, including the cogeneration plant managed by Sasol Italy Energia, a company wholly-owned subsidiary, at the Augusta site. With regard to the economic data, the contribution was not considered of Sasol Italy Energia, as not relevant for reporting purposes.

### Principles adopted

**This document has been drafted according to the principles for defining report content suggested by GRI:**

- **Completeness:** the material topics covered cover the most relevant environmental, social and economic aspects of the company's business, providing a comprehensive view of the company's performance in the reporting year.
- **Stakeholder inclusiveness:** the report lists the company's stakeholders and how their involvement, taking their interests into account when defining content.

- **Materiality:** reported topics were identified on the basis of their relevance to the business of the Company and stakeholders, using an updated questionnaire to include ESRS issues.
- **Sustainability context:** Sasol Italy's performance is set in the broader context of corporate sustainability, in all its facets.

**Quality principles were followed in drafting the report, namely:**

- **Accuracy:** the information reported has been compiled to allow a clear understanding of sustainability performance over the reporting period.
- **Reliability:** the data presented were collected, processed and validated by the heads of functions, consistently with the annual financial report.
- **Clarity:** the document was written in clear and accessible language, using graphs and tables to support understanding.
- **Comparability:** where possible, indicators are reported with historical references to allow comparison and analysis of performance over time.
- **Balance:** the document presents the company's achievements in a balanced manner, fairly highlighting both progress and challenges.
- **Timeliness:** the report considers significant events occurring before 30 June 2024, the end of the relevant fiscal year, which may be significant for the assessment of the Company's performance.

### Towards the CSRD

This interim version of the report represents an intermediate step towards full compliance with the CSRD and ESRS. Despite the adoption of GRI standards, the document has not been externally reviewed or certified as compliant.

The aim is to make this transition smooth and prepare the company for the new regulatory requirements by progressively improving the reporting processes and the quality and relevance of the data reported.

The group's policy guidelines are available to all employees via the company intranet and form the basis of the operational procedural system of Sasol Italy. Management mode reporting is co-ordinated by Corporate, providing support for management improvement programmes in future years.

For more information on this and previous reports, please contact the Sasol Italy communication office by writing to: [mediarelations@it.sasol.com](mailto:mediarelations@it.sasol.com)

## Glossary

### A

#### Accidents at work (recordable cases)

These are workplace accidents that result in one of the following situations: death, days absent from work, limitation of work duties or transfer to another job, and medical care over and above simple first aid.

#### Alcohol

Alcohols are organic compounds with a paraffin-like structure, in the molecules of which a hydrogen atom is replaced by a hydroxyl group (-OH).

#### Alkylate

Reaction product of a benzene paraffin, used in particular in the preparation of detergents.

#### Anti-corruption policy

A set of principles, rules and internal regulations that protect the organisation from events that may constitute non-compliant conduct by an individual who induces someone, in exchange for money or other benefits and/or advantages, to act in way contrary to their duties and obligations.

#### Materiality Analysis

Process of identifying material topics for inclusion in sustainability reports, i.e. through direct and indirect surveys of stakeholders, including those within the organisation.

#### API tanks (separators)

These are devices designed to separate the oily residues of the production process from the wastewater discharged by the plants, which is usually reused in the process.

#### Audit

Independent assessment to determine the extent to which the criteria or standards set have or have not been met.

### B

#### Best practice

Good practice or best practice is sometimes defined as the experiences, procedures or actions that have led to the best results, including in other contexts. These are therefore deemed to serve as guidelines.

#### “Bow-tie” methodology

“Bow-tie” methodology is a way of mapping out the risk analysis. The bow-tie shape contains the elements involved firstly in the risk analysis (the causes and consequences) and secondly in mitigation of the risks (prevention and correction).

### C

#### CHPP

This is an acronym for “combined heat and power plant” – a plant that produces both electricity and heat (see combined cycle cogeneration).

#### Circular economy

A model of production and consumption that involves sharing, leasing, reusing, repairing, reconditioning and recycling existing materials and products for as long a time as possible. This extends the life cycle of products, helping to minimise waste. Once the product can no longer perform its functions, the materials of which it is composed are reintroduced, wherever possible, into the economic cycle. They can thus be continuously reused within the production cycle, generating additional value.

#### Climate change

Any climatic change attributed directly or indirectly to human activity that alters the composition of the world’s atmosphere and is in addition to the natural climate variability observed over comparable time periods.

#### CLP

An EU regulation aligning the system for classifying, labelling and packaging chemicals (and mixtures of chemicals) with the global harmonised system for the classification and labelling of chemicals. It is the acronym for “classification, labelling and packaging”.

#### CO

This stands for carbon monoxide, which is produced by combustion reactions in the absence of air – in other words, when the oxygen present in the air is not sufficient to convert all of the carbon into carbon dioxide.

#### CO<sub>2</sub>

Carbon dioxide is one of the gases classified as having a “greenhouse” effect.

#### COD

Chemical oxygen demand (COD) is an indicator of water pollution, i.e., the amount in mg of oxygen needed to chemically oxidise (organic and inorganic) pollutants in one litre of water.

### Combined cycle cogeneration

A process for the combined production of electricity and heat. These two forms of energy are produced in a cascade within a single plant. Such processes offer high overall efficiency and which can utilise environmentally sustainable sources of energy (such as natural gas).

### Commuting accident

An accident that occurs on the journey between the workplace and a place not related to work (e.g., place of residence, place where you usually eat your meals). The modes of transport include but are not limited to motor vehicles, rail vehicles, bicycles and walking.

### Corporate Social Responsibility

Voluntary action, i.e., the voluntary integration of the social and environmental concerns of businesses into their commercial operations and relations with stakeholders.

## D

### Decarbonisation

This the process of reducing the proportion of carbon atoms to hydrogen atoms in energy sources.

### Decontamination of a site

This refers to all measures aimed at eliminating pollutants and sources of pollution or reducing the concentrations of pollutants in the soil, subsoil, surface water or groundwater to a level equal to or below concentration rates that no longer pose a risk to health and the environment.

## E

### Economic value generated and distributed

The economic value generated and distributed is the numerical expression of a company's ability to produce wealth (the economic value generated) and then distribute it to the various stakeholders (the economic value distributed). One of the components of the distributed economic value is the withheld economic value, i.e., the part of the economic value generated that relates to any anticipated and deferred taxes, amounts set aside, and the profit for the year.

### Emission

From an environmental point of view, an emission is any solid, liquid or gaseous substance introduced into the environment.

### Energy efficiency

This represents the ability of an organisation to achieve results by using less energy while increasing its overall performance.

### Energy intensity

This represents the ratio between energy consumption and the tonnes of product intended for sale.

## F

### Financial policy

Business process that deals with the safe use of products placed on the market by the organisation in accordance with the requirements of European legislation.

## G

### Governance structure or governing body

The formalised group of people entrusted with authority within an organisation across all organisational levels.

### Green Deal

The European Green Deal is an action plan aimed at promoting the efficient use of resources by moving to a clean and circular economy, restoring biodiversity and reducing pollution.

### Greenhouse gas

Greenhouse gases are those gases in the atmosphere that can retain, to a substantial degree, a considerable part of the infrared component of the solar radiation affecting the Earth with the effect of increasing its average temperature.

### GRI standard

The GRI (Global Reporting Initiative) sets guidelines for the voluntary reporting of issues related to sustainable development.

## H

### Halal

A term that, in the Islamic sphere, refers what is allowed in terms of behaviour, language, clothing and diet.

### Hub

Meaning the central element, this refers a main routing node within a network for data and products.

# I

## IEA

It is the acronym for Integrated Environmental Authorisation, required by some companies in order to comply with the principles of integrated pollution prevention and control (IPPC) specified by the European Union.

## IFRS (IAS)

The IAS (International Accounting Standards) are the accounting standards recognised internationally. These standards are issued by a group of accounting professionals with the aim of standardising accounting rules globally. The accounting standards are also referred to by the acronym "IFRS" (International Financial Reporting Standards).

## Impact

Unless otherwise specified, this refers to an organisation's effect on the economy, the environment and/or society. In other words, it represents the organisation's (positive or negative) contribution to sustainable development.

## INAIL frequency Index

This refers to the number of accidents as proportion of the total hours worked (with 1,000,000 hours as the basis).

## Indicator

A value representing the state or trend of a general situation or a particular sector over a given period.

## Inorganic (product)

A value representing the state or trend of a general situation or a particular sector over a given period Any compound that does not contain carbon atoms, with the exception of, carbon dioxide (CO<sub>2</sub>) and carbonic acid (H<sub>2</sub>CO<sub>3</sub>), the associated salts, bicarbonates, carbonates, and carbon monoxide (CO).

## Integrated logistics

This is a business management process governing the shipment of materials for production or of products from the point of origin to the point of arrival and in which all management activities are interconnected and interdependent.

## Integrated logistics

A set of policies, guidelines, and operating instructions that govern the organisation's business processes.

## Integrated production

A production cycle is integrated when the product produced by a plant is used as the raw material at a subsequent plant for the creation of other products.

## Investment

Use of sums for initiatives related to the objectives of process efficiency, minimisation of sustainability impacts, or increasing the company's value.

## ISO standards

ISO stands for the International Organisation for Standardisation, an independent, non-governmental international organisation with 165 national standardisation bodies. Through its members, it brings together experts to share knowledge and develop voluntary, consensus-based, market-relevant international standards that support innovation and provide solutions to global challenges, including those associated with sustainability.

# J

## Job description

Analytical description, formalised in writing, of the main characteristics of an organisational role.

# K

## Kosher

The set of religious rules guiding the dietary practices of observant Jewish people. The word "kosher" means compliant with the law, suitable or permitted.

# L

## LDAR

This is the acronym for "leak detection and repair", a useful technique that consists of monitoring and containing fugitive emissions, or in other words the emissions of organic substances in the form of vapours from system components such as valves, flanges and pump/compressor seals.

# M

## Major accident hazard (MAH)

This refers to the likelihood that, due to uncontrolled phenomena, a fire, explosion or release of a dangerous substance from an industrial plant utilising certain substances will result in a hazard to human health and/or the environment either inside or outside the plant.

### Material issue

An issue that reflects the economic, environmental and social impact considered significant by the organisation or that profoundly influences the assessments and decisions of its stakeholders.

### Materiality analysis

The process of identifying the material topics selected by the organisation for establishing the order of priority for the material issues to be included in the sustainability report, for example with the aid of direct and indirect surveys of stakeholders, including those within the organisation.

### MATM

The Italian Ministry of Environment.

## N

### NOX

This is a generic acronym that collectively refers to all nitrogen oxides and their mixtures, typically produced during combustion processes involving the use of oxygen.

## O

### Occupational diseases

Negative health impacts resulting from exposure to hazards in the workplace.

### Olefin

This refers to a class of hydrocarbon compounds having a double bond between two carbon atoms of the hydrocarbon chain.

### Organic (product)

A compound in which one or more carbon atoms are joined to atoms of other elements (mainly hydrogen, oxygen, nitrogen).

### Oropharyngeal

This refers to an examination, using medical instruments, aimed at collecting organic substances both in the oral and nasal cavities. It has been the preferred sampling technique for carrying out PCR swabs.

## P

### Pandemic

An epidemic with a tendency to spread globally, thereby rapidly covering very large areas and even continents. A pandemic can be said to exist only in the presence of the following three conditions: a highly virulent organism, a lack of specific immunity in humans, and the possibility of transmission from person to person.

### Paraffin

It is the common name (as opposed to "alkylates", the chemical name) given to hydrocarbons with a molecule containing a chain of carbon atoms.

### PCR (polymerase chain reaction)

A technique used to amplify DNA fragments in a test tube with both ends known. With PCR, it is possible to amplify and isolate a specific segment of DNA (amplicon) from the genome of living species. It is one of the techniques used to diagnose Covid-19 in population swabs.

## R

### RCR

Recordable case rate is the frequency index used by the organisation and represents the number of accidents in relation to the total hours worked (with 200,000 hours as the basis).

### REACH

A European Union regulation adopted for the purpose of improving the protection of human health and of the environment from the risks that may arise from chemicals. It is an acronym for "Registration, Evaluation and Authorisation of Chemicals".

### Reference year

The historical figures (for example, for a specific year) against which a measurement is tracked over time.

### Reporting period

The specific time span covered by the information reported. This varies according to the material issue involved.

### Risk

Risk is assessed by taking into account firstly the reported probability of occurrence of an unwanted event capable of affecting the achievement of the organisation's objectives and secondly the damage that this event will cause if it happens.

## S

### Scale-up

Switching from experimentation in a small-scale plant to large-scale industrial production.

### Scope (of the report)

This describes the areas of impact of a material issue and the organisation's involvement in such impacts. The scope may vary depending on the specific issue involved.

### Shareholder

Azionista, possessore di azioni di una azienda.

### Sistema di gestione integrato

Insieme delle politiche, delle linee guida e delle istruzioni operative che regolano i processi aziendali della organizzazione.

### Sostenibilità

A person or entity holding shares in a company.

### SOx

The abbreviation SOx denotes the family of sulphur oxides generated by the oxidation of sulphur in processes involving the thermal oxidation of fuels that contain this element (usually as an impurity).

### Specific emission

This measures the quantity of the emitted substance in relation to the level of production.

### Stakeholder

An entity that or individual who may with reasonable probability be significantly affected by the organisation's activities, products and services or whose actions may with reasonable probability affect the organisation's ability to successfully implement its strategies and achieve its objectives.

### Supplier

An organisation or individual providing a product or service used in the organisation's supply chain. A supplier is characterised by a genuine business relationship with the organisation.

### Sustainable development goals

The UN's objectives for progress made on sustainability issues. Reference is made to the description of these (indicated by the acronym SDG) in the United Nations' Agenda 2030.

## Sustainability

See sustainable development.

### Sustainability statement

This is an organisation's statement of intent with regard to sustainability that sets out its vision and strategy.

### Sustainable development/sustainability

Development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs. Sustainable development has three dimensions: economic, environmental and social.

## T

### Troubleshooting

The logical and systematic processes of identifying the causes of any issues to be remedied in a product or process. This usually starts with the monitoring of the system so that it can be improved while ensuring that the cause of the inefficiency does not reoccur.

## W

### Water discharges

Wastewater, either treated by special plants or untreated, that is discharged into a receiving body of water or into a public or private sewage system.

### Water withdrawn

The water that the organisation draws directly from bodies of surface water (rivers, lakes or the sea), from groundwater (wells) or from public or private water mains and that it uses for industrial and civil purposes.

### Waxes

A wax is a mixture of hydrocarbons containing mainly linear and i.e., long-chain paraffins, i.e., those with a number of carbon atoms greater than 16. The name derives from the similarity of appearance and behaviour with natural waxes.

### WWT

This is the acronym for wastewater treatment, in other words an industrial wastewater treatment plant.

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