Sustainability & Circularity - FAQ EUDR
Sasol Chemicals – EUDR Task Force

Technical bulletin

Sustainability & Circularity - Frequently Asked Questions (FAQ) about the EUDR

The aim of this FAQ document is to provide clear, concise, and easily accessible information to address the most frequently asked questions by stakeholders concerning the **EU Deforestation Regulation (EUDR) after the simplification via OMNIBUS**.

Key Messages

- At Sasol, we are committed to operating in an environmentally responsible manner and to promoting sustainability throughout our supply chain. As part of this commitment, we want to provide an update on our efforts to address the requirements set forth by the European Union (EU) regulation for deforestation-free products (EUDR), which must be met from the 30th of December 2026.
- The EUDR aims to combat deforestation by restricting the importation of products linked to deforestation, including those based on palm oil derivatives. We understand the importance of this regulation in protecting global biodiversity and mitigating climate change, and we are fully dedicated to complying with its provisions.
- While our company primarily operates in the petrochemical sector, we acknowledge that some of our oleochemical fatty alcohols, which are produced from palm oil (PO) and palm kernel oil (PKO) derivatives, such as fatty acids, are subject to the EUDR. The list on page 3 – 4 of this document will show raw materials and alcohols that are in scope of the EUDR and relevant for Sasol International Chemicals.
- We are actively collaborating with our suppliers, industry partners, and relevant stakeholders to foster transparency and accountability throughout our value chain.
- We are diligently working on implementing the necessary measures to ensure that our relevant products meet the stringent criteria outlined in the EU regulation. This includes assessing our supply chain, identifying potential risks related to palm-derived materials, and implementing strategies to mitigate these risks effectively.
- We will ensure that products supplied by us within the scope of application of the EUDR will comply with the requirements of the EUDR. Our goal is to provide products that fully meet customer needs, while upholding the highest standards of environmental stewardship and ethical sourcing.
- What will be communicated for the different operating sites:
    - For Brunsbüttel:
      Fatty alcohols fall within the scope of Annex I. Additionally, the incoming EUDR-relevant raw material (fatty acids) are in scope of the EUDR and already covered by a DDS. Sasol will have access to the relevant DDS information for the fatty acids as the first downstream operator, while the simplified downstream requirements introduced in December 2025 remove the obligation to pass these details further along the supply chain.
    - For Marl:
      The EUDR-relevant fatty alcohols will be covered by a DDS. If it is subsequently transformed into ethoxylates, ether sulfates, or other derivatives not listed in Annex I, the resulting products are outside the EUDR product scope and their downstream supply does not require communication of the alcohol's DDS details.
- For more information on how to identify products that are in scope of the EUDR, please refer to the attachment of this FAQ.

General information about EUDR

QUESTION	ANSWER
What is the EU Deforestation Regulation (EUDR)?	"By promoting the consumption of 'deforestation-free' products and reducing the EU's impact on global deforestation and forest degradation, the new Regulation (EU) 2023/1115 on deforestation-free products is expected to **bring down greenhouse gas emissions and biodiversity loss**." More information on : FAQ-Deforestation_Regulation_EN.pdf (europa.eu)
What are the product families ("commodities") **concerned by the EUDR?**	**Cattle** **Cocoa** **Coffee** **Palm oil** **Rubber** **Soy** **Wood** as well as derivatives, such as Chocolate, Leather, or Paper. These product families and certain derivatives shall not be placed, made available or exported unless they are deforestation-free, produced in compliance with relevant legislations of the country of production, and covered by a Due Diligence Statement (DDS)
What is the criterion used to determine if a product is subject to the EUDR?	The **Harmonized System (HS) code** of the product is determining if this is subject to the EUDR or not. The list of the concerned HS codes can be found in Annex I of the Regulation (EU) 2023/1115 on deforestation-free products.
Which companies are subject to the EUDR?	**EU-based operators**: place on the market or export relevant products in the course of a commercial activity. **EU-based traders**: other than the operator, make relevant products available on the market in the course of a commercial activity.
How to comply with the EUDR?	**A Due Diligence shall be performed;** this covers an Information gathering, Risk assessment and a Risk minimization. **Traceability** of the product is required.
When will the EUDR be applicable?	On **December 30, 2026,** for large companies On June 30, 2027, for Small and medium Enterprises
Will the EUDR be reviewed/updated, and when?	An update of EUDR ANNEX has just been completed. Recent HS-code additionis will take effect in December 2027. Further activity is expected but timelines not available.
What about non-EUDR compliant products after December 30, 2024?	EUDR non-compliant products may no longer be placed on the market or exported after 30 December 2026. An exception applies to products within scope of the EUDR that were manufactured before 30 December 2026. These may still be placed on the market or exported.

Sasol and the EUDR

QUESTION	ANSWER
IS SASOL COMMITED TO IMPLEMENT and BE COMPLIANT WITH THE EUDR?	**YES**
What are the product families (commodities) considered by Sasol?	**Palm oil and derivatives**
What are the EU production sites CONCERNED?	**GERMANY (Brunsbüttel and Marl) only** All product from other production sites, namely ITALY (Augusta and Terranova) and SLOVAKIA (Nováky) are currently not in scope of the EUDR.
What are the products CONCERNED?	**Some NACOL, NAFOL, and ISOFOL grades only.** All other products, incl. Ethoxylates, are currently not concerned

HS codes listed in Annex I related to Palm oil and derivatives.

Product family	HS code	Product type
Palm oil	*ex 2905 16**	*Octanol (octyl alcohol) synthesized using oil*
Palm oil	*ex 2905 1700**	*Lauryl, cetyl and stearyl alcohols synthesized using oil palm*
Palm oil	*ex 2905 1900**	*Other saturated monohydric alcohols, not elsewhere specified or included, that have synthesized using oil palm*
Palm oil	*ex 2915 70*	*Palmitic acid, stearic acid, their salts, and esters*
Palm oil	*ex 2915 90*	*Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)*
Palm oil	*ex 3823 19*	*Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid, and tall oil fatty acids)*
Palm oil	*ex* **3823 7000**	**Industrial fatty alcohols**

**shall apply from 30. December 2027*

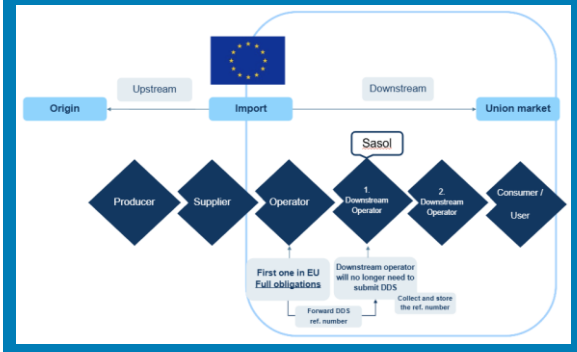
Sasol products subject to the EUDR

Com modity	HS code	Product type	Product name	DDS on product	DDS on raw material	Downstream communication of DDS details
Palm oil	**2905 1900***	Industrial fatty alcohols	**NACOL 14-98 RSPO-MB ALCOHOL**	**NO**	**Yes**	**No, Sasol will be the first downstream operator, and no further communication is required by the regulation**
Palm oil	**3823 7000**	Industrial fatty alcohols	**NAFOL 1214 ALCOHOL**	**NO**	**Yes**	**No, Sasol will be the first downstream operator, and no further communication is required by the regulation**
Palm oil	**3823 7000**	Industrial fatty alcohols	**NAFOL 1216 ALCOHOL**	**NO**	**Yes**	**No, Sasol will be the first downstream operator, and no further communication is required by the regulation**
Palm oil	**3823 7000**	Industrial fatty alcohols	**NAFOL 1218 ALCOHOL** **NAFOL 1218 B ALCOHOL** **NAFOL 1218 K ALCOHOL**	**NO**	**Yes**	**No, Sasol will be the first downstream operator, and no further communication is required by the regulation**
Palm oil	**3823 7000**	Industrial fatty alcohols	**NAFOL 1618 ALCOHOL** **NAFOL 1618 B ALCOHOL** **NAFOL 1618 EN ALCOHOL** **NAFOL 1618 F ALCOHOL** **NAFOL 1618 H ALCOHOL**	**NO**	**Yes**	**No, Sasol will be the first downstream operator, and no further communication is required by the regulation**

Com modity	HS code	Product type	Product name	DDS on product	DDS on raw material	Downstream communication of DDS details
			NAFOL 1618 HP ALCOHOL NAFOL 1618 JA ALCOHOL NAFOL 1618 S ALCOHOL NAFOL 1618 S RSPO-MB ALCOHOL			
Palm oil	3823 7000	Industrial fatty alcohols	NAFOL 1620 ALCOHOL	NO	Yes	No, Sasol will be the first downstream operator, and no further communication is required by the regulation
Palm oil	3823 7000	Industrial fatty alcohols	ISOFOL 18 E ALCOHOL	NO	Yes	No, Sasol will be the first downstream operator, and no further communication is required by the regulation
Palm oil	2905 1900*	Industrial fatty alcohols	ISOFOL 16 & 20 RSPO-MB ALCOHOL	NO	Yes	No, Sasol will be the first downstream operator, and no further communication is required by the regulation

**shall apply from 30. December 2027*

Sasol communication re. the EUDR to customers

QUESTION	ANSWER
For above-listed Sasol products subject to the EUDR, how Sasol will communicate with customers and which information will be provided? 	What will be communicated for the different operating sites: ○ For Brunsbüttel: Fatty alcohols fall within the scope of Annex I, the incoming EUDR-relevant raw material will be covered by a DDS. Sasol will have access to the relevant DDS information as the first downstream operator, while the simplified downstream requirements introduced in December 2025 remove the obligation to pass these details further along the supply chain. ○ For Marl: The EUDR-relevant fatty alcohol will be covered by a DDS. If it is subsequently transformed into ethoxylates, ether sulfates, or other derivatives not listed in Annex I, the resulting products are outside the EUDR product scope and their downstream supply does not require communication of the alcohol's DDS details. In line with the December 2025 amendments to the EU Deforestation Regulation, no routine communication of Due Diligence Statement (DDS) details is required for downstream products. As indicated in the picture on the left, Sasol is the downstream operator for all products and does not intend to routinely communicate DDS information in related value chains.
You purchase products from Sasol Chemicals that fall within the scope of the EUDR. Do the products I manufacture using products from Sasol Chemical also fall within the scope?	Please refer to the list of EUDR relevant products above as well as the EUDR identification matrix below to check if your respective product falls into the scope of the EUDR. Only if the HS code of the product is listed in ANNEX I **and** the product is produced with commodities in scope of the EUDR, the resulting product will be in scope.

General guidance re. EUDR

- **Customers are strongly encouraged to consult the ANNEX I** of the Regulation (EU) 2023/1115 on deforestation-free products and check the HS codes of their own products to determine if these are subject to the EUDR.

Below matrix – taken from the official EUDR FAQ – can provide guidance here:

	Product made of a **commodity listed in ANNEX I**	*Product not made of a commodity listed in ANNEX I*
HS code listed in ANNEX I	**Subject to the EUDR**	*Not subject to EUDR*
HS code not listed in ANNEX I	*Not subject to EUDR*	*Not subject to EUDR*

Below decision tree can also be used:

Is the **HS code listed on ANNEX I?**

↓ **NO** *Not subject to EUDR*

↓ **YES**

Is the product made of a **commodity listed on ANNEX I?**

↓ **NO** *Not subject to EUDR*

↓ **YES** Subject to EUDR

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