

GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
	Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.

STRATEGY AND ANALYSIS

G4-1	Siemens Sustainability Information 2016: Foreword; Sustainability at Siemens, page 6ff; Siemens Strategy Overview: http://www.siemens.com/about/en/strategic-overview.htm	Not applicable	Not applicable	Not applicable	
G4-2	Siemens Sustainability Information 2016: Foreword, page 2f; Sustainability at Siemens, page 6ff Siemens Annual Report 2016: A.1.Business and economic environment, page 2ff; A.8. Report on expected developments and associated material opportunities and risks, page 22ff	Not applicable	Not applicable	Not applicable	

ORGANIZATIONAL PROFILE

G4-3	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; A.9. Siemens AG, page 35f; further information and information resources, page 134	Not applicable	Not applicable	Not applicable	
G4-4	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; B.6 Notes to Consolidated Financial Statements, page 62ff; further information and information resources, page 134	Not applicable	Not applicable	Not applicable	
G4-5	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; B.6 Notes to Consolidated Financial Statements, page 62ff; further information and information resources, page 134	Not applicable	Not applicable	Not applicable	
G4-6	Siemens Annual Report 2016: A.1.business and economic environment, page 2ff; B.6 Notes to Consolidated Financial Statements, page 62ff; Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff	Not applicable	Not applicable	Not applicable	
G4-7	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; further information and information resources, page 134; Siemens Shareholder Letter 2016: http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2016.pdf	Not applicable	Not applicable	Not applicable	
G4-8	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; B.6 Notes to Consolidated Financial Statements, page 62ff	Not applicable	Not applicable	Not applicable	
G4-9	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Employees, page 12ff	Not applicable	Not applicable	Not applicable	
G4-10	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Employees, page 12ff	Breakdown of employees' groups	We do not report according to the type of employment contract since this information is classified as confidential	Not applicable	
G4-11	Siemens Sustainability Information 2016: Annex- Reporting Method, page 37; Employees, page 12ff	Global Reporting on collective bargaining agreements	Due to the size of the company and the different legislation in the countries, a uniform data collection is not possible.	Not applicable	
G4-12	Siemens Sustainability Information 2016; Supply chain management, page 20ff	Not applicable	Not applicable	Not applicable	
G4-13	Siemens Annual Report 2016: B.6 Note 3: Acquisitions, dispositions and discontinued operations, page 68; Siemens Sustainability Information 2016: Supply chain management, page 20ff	Not applicable	Not applicable	Not applicable	
G4-14	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Employees, page 12ff; Occupational health and safety management, page 15f; Supply chain management, page 20ff; Siemens Environmental Portfolio, page 24; Environmental protection, page 25ff; Compliance, page 31ff	Not applicable	Not applicable	Not applicable	
G4-15	Siemens Sustainability Information 2016: Foreword, page 2f; Sustainability at Siemens, page 6ff; Compliance, page 31ff	Not applicable	Not applicable	Not applicable	
G4-16	Siemens Sustainability Information 2016: Foreword, page 2f; Sustainability at Siemens, page 6ff; Compliance, page 31ff	Not applicable	Not applicable	Not applicable	

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; A.9. Siemens AG, page 35f; further information and information resources, page 134	Not applicable	Not applicable	Not applicable	
G4-18	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - Reporting Method, page 37	Not applicable	Not applicable	Not applicable	
G4-19	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - GRI G4 key aspects and boundaries, page 42	Not applicable	Not applicable	Not applicable	
G4-20	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - GRI G4 key aspects and boundaries, page 42 Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff	Not applicable	Not applicable	Not applicable	
G4-21	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - GRI G4 key aspects and boundaries, page 42	Not applicable	Not applicable	Not applicable	
G4-22	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - GRI G4 key aspects and boundaries, page 42	First Time GRI G4 report	no comparable report data available	Not applicable	
G4-23	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Annex - GRI G4 key aspects and boundaries, page 42	First Time GRI G4 report	no comparable report data available	Not applicable	

STAKEHOLDER ENGAGEMENT

G4-24	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Sustainability collaboration page 10	Not applicable	Not applicable	Not applicable	
G4-25	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Sustainability collaboration page 10; Stakeholder engagement, http://www.siemens.com/sustainability	Not applicable	Not applicable	Not applicable	
G4-26	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Sustainability collaboration page 10; Stakeholder engagement, http://www.siemens.com/sustainability	Not applicable	Not applicable	Not applicable	

G4-27	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Sustainability collaboration page 10; Stakeholder engagement, http://www.siemens.com/sustainability	Topics per Stakeholder breakdown	Breakdown of all Topics raised by stakeholders does not provide additional information compared to identified list of key aspects and 12 principles	Not applicable	
REPORT PROFILE					
G4-28	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; Siemens Sustainability Information 2016: Annex-Reporting Method, page 37	Not applicable	Not applicable	Not applicable	
G4-29	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; Siemens Sustainability Information 2016: Annex - Reporting Method, page 37	Not applicable	Not applicable	Not applicable	
G4-30	Siemens Sustainability Information 2016: Annex - Reporting Method, page 37; Siemens Annual Report 2016: Further information and information resources, page 134	Not applicable	Not applicable	Not applicable	
G4-31	Siemens Annual Report 2016: Further information and information resources, page 134; Siemens Sustainability Information 2016: Further information and information resources, page 50	Not applicable	Not applicable	Not applicable	
G4-32	Siemens Sustainability Information 2016: Annex - Reporting Method, page 36; Annex - GRI G4 key aspects and boundaries, page 42		link to GRI Index and accordance option "comprehensive" is provided in the annex, GRI G4 index publicly accessible at www.siemens.com/sustainability	Not applicable	
G4-33	Siemens Sustainability Information 2016: Independent auditor's limited assurance report, page 47f; Siemens Annual Report 2016: Independent Auditor's report, page 119f	Not applicable	Not applicable	Not applicable	
GOVERNANCE					
G4-34	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9	Not applicable	Not applicable	Not applicable	
G4-35	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9				
G4-36	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9				
G4-37	Siemens Sustainability Information 2016: Sustainability management and organization, page 9; Sustainability at Siemens, page 6ff; Sustainability collaboration, page 10				
G4-38	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9; Siemens Strategy Overview: http://www.siemens.com/about/en/strategic-overview.htm		In most cases project related Stakeholder Engagement and composition of committees are responsibility of regional entities. Report on regional or project level is not feasible due to the variety of projects and business activities. Additionally, stakeholder engagement is in our Project Management guideline, implementation is ensured by regional Project Management Coordinators.		
G4-39	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9				
G4-40	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the supervisory board, page 121ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9				
G4-41	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff; Siemens Sustainability Information 2016: Sustainability management and organization, page 9				
G4-42	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff				
G4-43	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff; Sustainability Information 2016: Sustainability at Siemens , page 6ff				
G4-44	Siemens Annual Report 2016: C. 4 Corporate Governance, page 124ff; Sustainability Information 2016: Foreword, page 2f; Sustainability at Siemens, page 6ff; Sustainability Collaborations, page 10; Annex - United Nations Global Compact 43ff				
G4-45	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff; A.8 Report on expected developments and associated material opportunities and risks, page 22ff Sustainability Information 2016: Sustainability at Siemens , page 6ff; Compliance, page 31ff				
G4-46	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff; A.8 Report on expected developments and associated material opportunities and risks, page 22ff				
G4-47	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff; A.8 Report on expected developments and associated material opportunities and risks, page 22ff; Sustainability Information 2016: Compliance, page 31ff				
G4-48	Sustainability Information 2016: Sustainability management and organization , page 9				
G4-49	Siemens Annual Report 2016: C. 4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff				
G4-50	Siemens Annual Report 2016: A.10 Compensation Report, page 37ff	Report the nature and total number of critical concern	Is not reported as data is confidential. However data is recorded in our Risks and Internal Control Management Tool		
G4-51	Siemens Annual Report 2016: A.10 Compensation Report, page 37ff				
G4-52	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff				
G4-53	Siemens Annual Report 2016: C.4 Corporate Governance, page 124ff; C.3 Report of the Supervisory Board, page 121ff				

G4-54	Sustainability Information 2016: Employees, page 12ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Sustainability Information 2016, detailed information on remuneration is confidential		
G4-55	Sustainability Information 2016: Employees, page 12ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Sustainability Information 2016, detailed information on remuneration is confidential		
ETHICS AND INTEGRITY					
G4-56	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; Sustainability Information 2016: Sustainability at Siemens, page 6ff; Employees, page 12ff; Occupational health and safety management, page 15f; Supply chain management, page 20ff; Environmental protection, page 25ff; Compliance, page 31ff; Annex- Reporting method, page 37	Not applicable	Not applicable	Not applicable	
G4-57	Sustainability Information 2016: Sustainability collaboration, page 10; Compliance, page 31ff				
G4-58	Sustainability Information 2016: Sustainability Collaborations, page 10; Compliance, page 31ff				
SPECIFIC STANDARD DISCLOSURES					
DMA and Indicators	Page Number (or Link) Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	Identified Omission(s) In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	Reason(s) for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	Explanation for Omission(s) In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	External Assurance Indicate if the Standard Disclosure has been externally assured. If yes, include the page reference for the External Assurance Statement in the report.
CATEGORY: ECONOMIC					
MATERIAL ASPECT: ECONOMIC PERFORMANCE					
G4-DMA	Siemens Annual Report 2016: A.1.1 The Siemens Group, page 2ff; Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Supply chain management, page 20ff, Compliance, page 31ff; Corporate citizenship, page 35				
G4-EC1	Siemens Annual Report 2016: A. 3 Results of operations, page 10; Siemens Shareholder Letter 2016: http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2016.pdf Sustainability Information 2016: Compliance, page 31ff; Corporate citizenship, page 35				
G4-EC2	Siemens Annual Report 2016: A. 8 Report on expected developments and associated material opportunities and risks, page 22ff; Sustainability Information 2016: Foreword, page 2f; Sustainability at Siemens, page 6ff; Supply chain management, page 20ff; Environmental protection, page 25ff; Compliance, page 31ff; Corporate citizenship, page 35; Annex -United Nations Global Compact, page 43				
G4-EC3	Siemens Annual Report 2016: B.6 Consolidated Financial Statements Note 26 Personnel Costs, page 95; A.2 Financial performance system, page 8f;				
G4-EC4	not reported		The costs for collecting additional data are disproportionate to the results.		
MATERIAL ASPECT: MARKET PRESENCE					
G4-DMA	Sustainability Information 2016: Employees, page 12ff		Specific compensation related data is confidential; As a general rule we comply with local regulations, law and general business ethics. That includes local regulations on minimum wage and equal opportunity in employment defined in our Business Conduct Guidelines.		
G4-EC5	Sustainability Information 2016: Employees Diversity, page 13		Specific compensation related data is confidential; As a general rule we comply with local regulations, law and general business ethics. That includes local regulations on minimum wage and equal opportunity in employment defined in our Business Conduct Guidelines.		
G4-EC6	Sustainability Information 2016: Employees, page 12ff	a. Report the percentage of senior management at significant locations of operation that are hired from the local community.	As a general rule we comply with local regulations, law and general business ethics. That includes local regulations on minimum wage and equal opportunity in employment defined in our Business Conduct Guidelines. We do not report according to the type of employment contract since this information is classified as confidential.		
MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS					
G4-DMA	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff		The detailed approach for business to society is publicly available at www.siemens.com/about/sustainability		
G4-EC7	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Business to Society, page 7; Corporate citizenship, page 35; Annex-United Nations Water Mandate, page 46		The detailed approach for business to society is publicly available at www.siemens.com/about/sustainability		
G4-EC8	Siemens Sustainability Information 2016: Sustainability at Siemens, page 6ff; Business to Society, page 7; Employees-Talent acquisition and development, page 14; Supply chain management, page 20ff; Siemens Environmental Portfolio, page 24; Corporate citizenship, page 35; Annex - United Nations Water Mandate, page 46		The detailed approach for business to society is publicly available at www.siemens.com/about/sustainability		
MATERIAL ASPECT: PROCUREMENT PRACTICES					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff; Corporate citizenship, page 35				
G4-EC9	Sustainability Information 2016: Supply chain management, page 20ff; Corporate citizenship, page 35		We do not report the factors for supplier selection and the proportion of expenditure since this information is classified as confidential. Breaking down detailed expenditures into more than 190 countries and all Siemens businesses would not be feasible and provide any additional relevant information to stakeholders. These figures are in some countries reported on local level.		
CATEGORY: ENVIRONMENTAL					
MATERIAL ASPECT: MATERIALS					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN1	Sustainability Information 2016: Environmental protection, page 25ff	total weight or volume of materials that are used; Nonrenewable materials used; Renewable materials used	The costs for collecting the data are disproportionate to the results. In view of the very heterogeneous Siemens product portfolio, which includes a very wide range of different materials and processing stages, it is not possible to make a statement at present. Also in our opinion, this statement would be of little relevance.		

G4-EN2	Sustainability Information 2016: Environmental protection, page 25ff	percentage of recycled input materials	Functioning recycling exists for essential materials used such as steel, iron or copper, so that purchased new material always contains a high proportion of secondary material. The costs for collecting the data are disproportionate to the results. In view of the very heterogeneous Siemens product portfolio, which includes a very wide range of different materials and processing stages, it is not possible to make a statement at present. Also in our opinion, this statement would be of little relevance.		
MATERIAL ASPECT: ENERGY					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN3	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN4	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN5	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN6	Sustainability Information 2016: Environmental protection, page 25ff; Decarbonization, page 8		Between fiscal 16 and fiscal 20 we will invest more than €100 million in improving energy efficiency at our own sites. In this year, 11 projects within the Energy Efficiency Program were already started at our manufacturing volume of €32 million.		
G4-EN7	Sustainability Information 2016: Environmental protection, page 25ff				
MATERIAL ASPECT: WATER					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN8	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN9		Total water withdrawal by source	For global reporting of a multinational company with presence in more than 190 countries not feasible		
G4-EN10		b. Report the total volume of water recycled and reused as a percentage of the total water withdrawal reported under Indicator G4-EN8. c. Report standards, methodologies, and assumptions used.	For Global Reporting of a multinational company with presence in more than 190 countries not feasible. Nevertheless as a general statement, Siemens considers water stress in the design of new locations and within customer projects worldwide and plans to certify all new buildings according to LEED, where sustainable use of water is an important design element		
MATERIAL ASPECT: EMISSIONS					
G4-DMA	Sustainability Information 2016: Sustainability at Siemens, page 6ff; Environmental protection, page 25ff;				
G4-EN15	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN16	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN17	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN18	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN19	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN20	Sustainability Information 2016: Supply chain management, page 20ff; Environmental protection, page 25ff; Siemens Environmental Portfolio, page 24; Annex - Environmental Portfolio reporting principles, page 38ff				
G4-EN21	Sustainability Information 2016: Supply chain management, page 20ff; Environmental protection, page 25ff; Siemens Environmental Portfolio, page 24; Annex - Environmental Portfolio reporting principles, page 38ff				
MATERIAL ASPECT: EFFLUENTS AND WASTE					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN22	Sustainability Information 2016: Environmental protection, page 25ff		The costs for collecting the data are disproportionate to the results. Due to the size of the company and the different legislation in the countries, a uniform data collection is not possible		
G4-EN23	Sustainability Information 2016: Environmental protection-Waste, page 28		The other categories are not relevant.		
G4-EN24	Sustainability Information 2016: Environmental protection-Environmental related incidents and penalties, page 29				
G4-EN25			not reported, as not material		
G4-EN26			not reported, as not material		
MATERIAL ASPECT: PRODUCTS AND SERVICES					
G4-DMA	Sustainability Information 2016: Sustainability at Siemens, page 6ff; Environmental protection, page 25ff; Siemens Environmental Portfolio, page 24; Annex - Environmental Portfolio reporting principles, page 38				
G4-EN27	Sustainability Information 2016: Sustainability at Siemens, page 6ff; Environmental protection, page 25ff; Siemens Environmental Portfolio, page 24; Annex - Environmental Portfolio reporting principles, page 38				
G4-EN28		a. Report the percentage of reclaimed products and their packaging materials for each product category.	In selected business areas there are several Business Units that remarket refurbished devices, such as "Refurbished Systems" in the Healthcare Sector. Product packaging is reused wherever possible and practical. The costs for collecting the data are disproportionate to the results. In reclaimed products and their packaging materials for each product category. Relation to Siemens' heterogeneous portfolio, which primarily covers durable industrial goods and plants, it does not make sense to make a sweeping statement.		
MATERIAL ASPECT: COMPLIANCE					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-EN29	Sustainability Information 2016: Environmental protection-Environmental related incidents and penalties, page 29		Total fines from penalties in the year under review were not significant		
MATERIAL ASPECT: TRANSPORT					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff		We report according to GHG emissions standards Scope 1, 2 and Scope 3 upstream. In FY 16, we started to report upstream emissions (Scope 3) from our supply chain.		

G4-EN30	Sustainability Information 2016: Environmental protection, page 25ff	Significant environmental impacts of transporting products and other goods and materials for the organization's operation	Disclosure of purchases goods & services, capital goods, fuel and energy related activities, waste in operations, transportation upstream and business travel. Additionally, emissions from transport are calculated in the Societies Cost of Electricity Approach of our Wind Power and Renewables business. Additional Information at www.siemens.com		
MATERIAL ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff				
G4-EN32	Sustainability Information 2016: Supply chain management, page 20ff		Detailed guidelines are included in our Business Conduct Guidelines for Suppliers. Siemens follows here a risk based approach		
G4-EN33	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff		Detailed guidelines are included in our Business Conduct Guidelines for Suppliers. Siemens follows here a risk based approach; Cases are reported as part of our supplier audits, detailed breakdown of single cases and measures does not provide additional information		
MATERIAL ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff				
G4-EN34	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff		Stakeholders can use our grievance mechanisms such as Ombudsman and Tell-us Hotline to report grievances; However, monitoring, analyses and management is responsibility of our local operations.		
CATEGORY: SOCIAL					
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK					
MATERIAL ASPECT: EMPLOYMENT					
G4-DMA	Sustainability Information 2016: Employees, page 12ff		Employment guidelines are integrated part of our Business Conduct Guidelines for our own employees and for our suppliers; Wherever we operate we comply with local laws and regulations		
G4-LA1	Sustainability Information 2016: Employees, page 12ff	employee turnover by age group, gender and region	We do not report according to age group, gender and region since this information is classified as confidential. Employment guidelines are integrated part of our Business Conduct Guidelines for our own employees and for our suppliers; Wherever we operate we comply with local laws and regulations.		
G4-LA2	Sustainability Information 2016: Employees, page 12ff		We do not report according to the type of employment contract since this information is classified as confidential.		
G4-LA3	Sustainability Information 2016: Employees, page 12ff		We do not report according to age group, gender and region since this information is classified as confidential.		
MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY					
G4-DMA	Sustainability Information 2016: Employees, page 12ff Occupational health and safety management, page 15f				
G4-LA5	Sustainability Information 2016:		not reported as not regarded material. Generally we commit to		
G4-LA6	Sustainability Information 2016:		LTIFR global and OIFR for Siemens AG but o breakdown in regions		
G4-LA7	Sustainability Information 2016: Employees, page 12ff Occupational health and safety management, page 15f				
G4-LA8	Sustainability Information 2016: Employees, page 12ff Occupational health and safety management, page 15f				
MATERIAL ASPECT: TRAINING AND EDUCATION					
G4-DMA	Sustainability Information 2016: Employees, page 12ff				
G4-LA9	Sustainability Information 2016: Employees, page 12ff		as a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development		
G4-LA10	Sustainability Information 2016: Employees, page 12ff		as a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development		
G4-LA11	Sustainability Information 2016: Employees, page 12ff		as a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development		
MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY					
G4-DMA	Sustainability Information 2016: Employees, page 12ff		as a general rule, every employee has the same rights and opportunities, as part of our diversity and anti-discrimination program		
G4-LA12	Sustainability Information 2016: Employees, page 12ff		as a general rule, every employee has the same rights and opportunities, as part of our diversity and anti-discrimination program		
MATERIAL ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN					
G4-DMA	Sustainability Information 2016: Employees, page 12ff				
G4-LA13	Sustainability Information 2016: Employees, page 12ff		Siemens pursues the principle of performance-related compensation – regardless of gender. Remuneration data is regarded confidential and is therefore not reported		
MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff				
G4-LA14	Sustainability Information 2016: Supply chain management, page 20ff		100% of suppliers are typically screened in the process of supplier qualification and supplier development		
G4-LA15	Sustainability Information 2016: Supply chain management, page 20ff		100% of suppliers are typically screened in the process of supplier qualification and supplier development		
MATERIAL ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff				
G4-LA16	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff		general approach on global level, local responsibilities in regions and additional compliance channels are implemented followed by defined legal proceedings if issues become material		
SUB-CATEGORY: HUMAN RIGHTS					
MATERIAL ASPECT: NON-DISCRIMINATION					
G4-DMA	Sustainability Information 2016: Employees, page 12ff;		General guidelines and expectations are defined in our Business Conduct guidelines		
G4-HR3	Sustainability Information 2016: Employees, page 12ff; Compliance, page 31ff		Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting		
MATERIAL ASPECT: CHILD LABOR					
G4-DMA	Sustainability Information 2016: Employees, page 12ff; Supply chain management, page 20ff; Compliance, page 31ff; Annex - United Nations Global Compact, page 43		Child labor issues are addressed in various guidelines such as Business Conduct guidelines and Code of Conduct for suppliers.		
G4-HR5	Sustainability Information 2016: Employees, page 12ff; Supply chain management, page 20ff; Compliance, page 31ff				
MATERIAL ASPECT: FORCED OR COMPULSORY LABOR					

G4-DMA	Sustainability Information 2016: Employees , page 12ff; Supply chain management, page 20ff; Compliance, page 31ff				
G4-HR6	Sustainability Information 2016: Employees , page 12ff; Supply chain management, page 20ff; Compliance, page 31ff				
MATERIAL ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff				
G4-HR10	Sustainability Information 2016:				
G4-HR11	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff				
MATERIAL ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff			as part of our compliance grievance mechanisms	
G4-HR12	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff			as part of our compliance grievance mechanisms	
SUB-CATEGORY: SOCIETY					
MATERIAL ASPECT: LOCAL COMMUNITIES					
G4-DMA	Sustainability Information 2016: Sustainability at Siemens, page 6ff; Employees, page 12ff; Supply chain management, page 20ff; Environmental protection, page 25ff; Compliance, page 31ff; Corporate citizenship, page 35				
G4-SO1		a. Report the percentage of operations with implemented local community engagement		Community Engagement is managed locally by our Corporate Citizen Representatives in the regions. Additionally we have started various local Business to Society projects that have a string focus on local communities and the impact Siemens has in the regions it is operating in	
G4-SO2		a. Report operations with significant actual and potential negative impacts on local communities		Community Engagement is managed locally by our Corporate Citizen Representatives in the regions. Additionally we have started various local Business to Society projects that have a string focus on local communities and the impact Siemens has in the regions it is operating in	
MATERIAL ASPECT: ANTI-CORRUPTION					
G4-DMA	Sustainability Information 2016: Compliance, page 31ff				
G4-SO3	Sustainability Information 2016: Compliance, page 31ff				
G4-SO4	Sustainability Information 2016: Compliance, page 31ff			Breakdown by Category and Region is not feasible and material for global reporting	
G4-SO5	Sustainability Information 2016: Compliance, page 31ff				
MATERIAL ASPECT: ANTI-COMPETITIVE BEHAVIOR					
G4-DMA	Annual Report 2016: B.6 Notes to Consolidated Financial Statements - Note 21 - Legal Proceedings, page 84f; Sustainability Information 2016: Compliance, page 31ff				
G4-SO7	Annual Report 2016: B.6 Notes to Consolidated Financial Statements - Note 21 - Legal Proceedings, page 84f; Sustainability Information 2016: Compliance, page 31ff				
MATERIAL ASPECT: COMPLIANCE					
G4-DMA	Annual Report 2016: B.6 Notes to Consolidated Financial Statements - Note 21 - Legal Proceedings, page 84f; Sustainability Information 2016: Compliance, page 31ff				
G4-SO8	Annual Report 2016: B.6 Notes to Consolidated Financial Statements - Note 21 - Legal Proceedings, page 84f; Sustainability Information 2016: Compliance, page 31ff				
MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff				
G4-SO9	Sustainability Information 2016: Supply chain management, page 20ff				
G4-SO10	Sustainability Information 2016: Supply chain management, page 20ff			detailed breakdown not feasible for global report, but basis for regional supplier development	
MATERIAL ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY					
G4-DMA	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff; Further Information and information resources, page 50				
G4-SO11	Sustainability Information 2016: Supply chain management, page 20ff; Compliance, page 31ff; Further Information and information resources, page 50			general approach on global level, local responsibilities in regions and additional compliance channels are implemented followed by defined legal proceedings if issues become material	
SUB-CATEGORY: PRODUCT RESPONSIBILITY					
MATERIAL ASPECT: PRODUCT AND SERVICE LABELING					
G4-DMA	Sustainability Information 2016: Environmental Protection, page 25ff				
G4-PR3	Sustainability Information 2016: Environmental Protection, page 25ff				
G4-PR4				not reported; general approach on global level, local responsibilities in regions and additional compliance channels are implemented followed by defined legal proceedings if issues become material	
G4-PR5				not reported; general approach on global level, local	
MATERIAL ASPECT: COMPLIANCE					
G4-DMA	Sustainability Information 2016: Environmental protection, page 25ff				
G4-PR9	Sustainability Information 2016: Environmental protection, page 25ff			No significant fines known	