

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
Organizational profile					
102-1	Name of the organization	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff;		Not applicable	
102-2	Activities, brands, products, and services	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff;		Not applicable	
102-3	Location of headquarters	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff;		Not applicable	
102-4	Location of operations	Siemens Annual Report 2017: A.1.business and economic environment, page 2ff; B.6 Notes to Consolidated Financial Statements, page 64ff		Not applicable	
102-5	Ownership and legal form	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; further information and information resources, page 126ff; Siemens Shareholder Letter 2017: http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2017.pdf		Not applicable	
102-6	Markets served	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; B.6 Notes to Consolidated Financial Statements, page 64ff		Not applicable	
102-7	Scale of the organization	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff		Not applicable	
102-8	Information on employees and other workers	Sustainability Information 2017: Working at Siemens, page 19ff		Not applicable	
102-9	Supply chain	Sustainability Information 2017: Supply chain management, page 41ff		Not applicable	
102-10	Significant changes to the organization and its supply chain	Siemens Annual Report 2017: B.6 Note 3: Acquisitions, dispositions and discontinued operations, page 70f;		Not applicable	
102-11	Precautionary Principle or approach	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Working at Siemens, page 19ff; Occupational health and safety, page 24f; Supply chain management, page 20ff; Siemens Environmental Portfolio, page 30; Product stewardship, page 31ff; Compliance, page 37ff		Not applicable	
102-12	External initiatives	Siemens Sustainability Information 2017: Foreword, page 2f; Sustainability at Siemens, page 6ff; Compliance, page 37ff		Not applicable	
102-13	Membership of associations	Siemens Sustainability Information 2017: Foreword, page 2f; Sustainability at Siemens, page 6ff; Partnerships and Collaborations for Sustainability, page 11 Compliance, page 37ff		Not applicable	
Strategy					
102-14	Statement from senior decision-maker	Siemens Sustainability Information 2017: Foreword; Sustainability at Siemens, page 6ff; Siemens Strategy Overview: http://www.siemens.com/about/en/strategic-overview.htm		Not applicable	
102-15	Key impacts, risks, and opportunities	Siemens Sustainability Information 2017: Foreword, page 2f; Sustainability at Siemens, page 6ff Siemens Annual Report 2017: A.1.Business and economic environment, page 2ff; A.8. Report on expected developments and associated material opportunities and risks, page 27ff		Not applicable	
Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; Sustainability Information 2017: Sustainability at Siemens, page 6ff; Working at Siemens, page 19ff; Occupational health and safety, page 24f; Supply chain management, page 41ff; Product stewardship, page 31ff; Compliance,page 37ff; Annex- Reporting method, page 49		Not applicable	
102-17	Mechanisms for advice and concerns about ethics	Sustainability Information 2017: Sustainability collaboration, page 11; Compliance, page 37ff			

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Governance					
GRI 102: General Disclosures 2016	102-18 Governance structure	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10		Not applicable	
	102-19 Delegating authority	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10			
	102-20 Executive-level responsibility for economic, environmental, and social topics	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10			
	102-21 Consulting stakeholders on economic, environmental, and social topics	Siemens Sustainability Information 2017: Sustainability governance and organization, page 10; Sustainability at Siemens, page 6ff; collaboration for Sustainability, page 11			
	102-22 Composition of the highest governance body and its committees	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10; 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.	
	102-23 Chair of the highest governance body	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10			
	102-24 Nominating and selecting the highest governance body	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the supervisory board, page 133ff Bylaws of the supervisory board: http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf			
	102-25 Conflicts of interest	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff; Siemens Sustainability Information 2017: Sustainability governance and organization, page 10			
	102-26 Role of highest governance body in setting purpose, values, and strategy	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff			
	102-27 Collective knowledge of highest governance body	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff; Sustainability Information 2017: Sustainability at Siemens, page 6ff			
	102-28 Evaluating the highest governance body's performance	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; Sustainability Information 2017: Foreword, page 2f; http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf Sustainability at Siemens, page 6ff; Sustainability Collaborations, page 11; Annex - United Nations Global Compact 56ff			
	102-29 Identifying and managing economic, environmental, and social impacts	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff; A.8 Report on expected developments and associated material opportunities and risks, page 24ff Sustainability Information 2017: Sustainability at Siemens, page 6ff; Compliance, page 37ff			
	102-30 Effectiveness of risk management processes	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff; A.8 Report on expected developments and associated material opportunities and risks, page 24ff			
	102-31 Review of economic, environmental, and social topics	Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff; A.8 Report on expected developments and associated material opportunities and risks, page 24ff; Sustainability Information 2017: Compliance, page 37ff			

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102-32 Highest governance body's role in sustainability reporting	102-33 Communicating critical concerns	Sustainability Information 2017: Sustainability governance and organization , page 10 Siemens Annual Report 2017: C. 4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff			
102-34 Nature and total number of critical concerns		Siemens Annual Report 2017: A.10 Compensation Report, page 39ff	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.	
102-35 Remuneration policies		Siemens Annual Report 2017: A.10 Compensation Report, page 39ff			
102-36 Process for determining remuneration		Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff			
102-37 Stakeholders involvement in remuneration		Siemens Annual Report 2017: C.4 Corporate Governance, page 137ff; C.3 Report of the Supervisory Board, page 133ff			
102-38 Annual total compensation ratio			a. Report the process for determining remuneration	Only general reference in employee chapter of Sustainability Information 2017, detailed information on remuneration is confidential.	
102-39 Percentage increase in annual total compensation ratio		Sustainability Information 2017: Working at Siemens, page 19ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Sustainability Information 2017, detailed information on remuneration is confidential.	
Stakeholder engagement					
102-40 List of stakeholder groups		Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainability collaboration page 11		Not applicable	
102-41 Collective bargaining agreements		Sustainability Information 2017: Annex- Reporting Method, page 49; Working at Siemens, page 19ff	98% of employees are covered by collective bargaining agreements: Figure is representative for Siemens AG Germany (~25% of global workforce). As national legislation provides the framework for collective bargaining it is not possible to give a global and generalized perspective of Siemens		
102-42 Identifying and selecting stakeholders		Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainability collaboration page 11; Dialogue with stakeholder groups, http://www.siemens.com/global/en/home/company/sustainability.html		Not applicable	
102-43 Approach to stakeholder engagement		Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainability collaboration page 11; Dialogue with stakeholder groups, http://www.siemens.com/global/en/home/company/sustainability.html		Not applicable	
102-44 Key topics and concerns raised		Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainability collaboration page 11; Dialogue with stakeholder groups, http://www.siemens.com/global/en/home/company/sustainability.html		Not applicable	

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	Reporting practice				
	102-45 Entities included in the consolidated financial statements	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; A.9. Siemens AG, page 36f; B.6.notes to consolidated statement Note 34, page 104ff Siemens Sustainability Information 2017: Annex- Reporting method, page 49		Not applicable	
	102-46 Defining report content and topic Boundaries	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Annex - Reporting method, page 49		Not applicable	
	102-47 List of material topics	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-48 Restatements of information	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-49 Changes in reporting	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-50 Reporting period	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; Siemens Sustainability Information 2017: Annex-Reporting Method, page 49		Not applicable	
	102-51 Date of most recent report	Siemens Annual Report 2017: A.1.1 The Siemens Group, page 2ff; Siemens Sustainability Information 2017: Annex - Reporting Method, page 49		Not applicable	
	102-52 Reporting cycle	Siemens Sustainability Information 2017: Annex - Reporting Method, page 49; Siemens Annual Report 2017: Further information and information resources, page 145		Not applicable	
	102-53 Contact point for questions regarding the report	Siemens Annual Report 2017: Further information and information resources, page 148; Siemens Sustainability Information 2017: Further information and information resources, page 63		Not applicable	
	102-54 Claims of reporting in accordance with the GRI Standards	Siemens Sustainability Information 2017: Annex - Reporting Method, page 49; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-55 GRI content index	Siemens Sustainability Information 2017: Annex - Reporting Method, page 49; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-56 External assurance	Siemens Sustainability Information 2017: Annex - Reporting Method, page 49; Independent auditor's limited assurance report, page 60f; Siemens Annual Report 2017: Independent Auditor's report, page 127ff		Not applicable	

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Material Topics					
GRI 200 Economic Standard Series					
Economic Performance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Compliance, page 37ff; Corporate citizenship, page 26			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance, page 37ff; Corporate citizenship, page 26			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Siemens Annual Report 2017: A. 3 Results of operations, page 11; Siemens Shareholder Letter 2017: http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2017.pdf Sustainability Information 2017: Compliance, page 37ff; Corporate citizenship, page 26		Not applicable	
	201-2 Financial implications and other risks and opportunities due to climate change	Siemens Annual Report 2017: A. 8 Report on expected developments and associated material opportunities and risks, page 24ff; Sustainability Information 2017: Foreword, page 2f; Sustainability at Siemens, page 6ff; Supply chain management, page 41ff; Product stewardship, page 31ff; Compliance, page 31ff; Corporate citizenship, page 26; Annex -United Nations Global Compact, page 56		Not applicable	
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Annual Report 2017: B.6 Consolidated Financial Statements Note 26 Personnel Costs, page 97; A.2 Financial performance system, page 9f;		Not applicable	
	201-4 Financial assistance received from government	Siemens Annual Report 2017: A.8 Report on expected developments and associated material opportunities and risks, page 34;		Not applicable	
Market Presence					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components				
	103-3 Evaluation of the management approach				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability Information 2017: Working at Siemens, page 19ff		Not applicable	
	202-2 Proportion of senior management hired from the local community	Sustainability Information 2017: Working at Siemens, page 19ff		Not applicable	
Indirect Economic Impacts					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 26; Annex-United Nations Water Mandate, page 59			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 26; Annex-United Nations Water Mandate, page 59			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 26; Annex-United Nations Water Mandate, page 59		Not applicable	
	203-2 Significant indirect economic impacts	Siemens Sustainability Information 2017: Sustainability at Siemens, page 6ff; Sustainable development of Societies, page 6f; Working at Siemens, page 19; Supply chain management, page 41ff; Siemens Environmental Portfolio, page 30; Corporate citizenship, page 26; Annex - United Nations Water Mandate, page 59		Not applicable	

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Procurement Practices					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Corporate citizenship, page 26 Supply chain management, page 41ff;			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Corporate citizenship, page 26 Supply chain management, page 41ff;			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability Information 2017: Supply chain management, page 41ff;		Not applicable	
Anti-corruption					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Compliance, page 37ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance, page 37ff			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability Information 2017: Compliance, page 37ff		Not applicable	
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Information 2017: Compliance, page 37ff		Not applicable	
	205-3 Confirmed incidents of corruption and actions taken	Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.		Not applicable	
Anti-competitive Behavior					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Compliance, page 37ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance, page 37ff			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Annual Report 2017: B.6 Notes to Consolidated Financial Statements - Note 21 - Legal Proceedings, page 86f; Sustainability Information 2017: Compliance, page 37ff		Not applicable	
GRI 300 Environmental Standards Series					
Materials					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Environmental protection, page 25ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Environmental protection, page 25ff			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Sustainability Information 2017: Environmental protection, page 25ff			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.
	301-2 Recycled input materials used	Sustainability Information 2017: Environmental protection, page 25ff			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.
	301-3 Reclaimed products and their packaging materials				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.

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Energy					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Conservation of resources , page 31ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Conservation of resources , page 31ff			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Information 2017: Conservation of resources , page 31ff		Not applicable	
	302-2 Energy consumption outside of the organization	Sustainability Information 2017: Conservation of resources , page 31ff	Starting with fiscal 2016, we disclose Scope 3 upstream emissions, currently we do not disclose downstream emissions.		
	302-3 Energy intensity	Sustainability Information 2017: Conservation of resources , page 31ff		Not applicable	
	302-4 Reduction of energy consumption	Sustainability Information 2017: Conservation of resources, page 31ff; Decarbonization, page 29		Not applicable	
	302-5 Reductions in energy requirements of products and services	Sustainability Information 2017: Conservation of resources , page 31ff		Not applicable	
Water					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Conservation of resources - water , page 33f			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Conservation of resources - water , page 33f			
GRI 303: Water 2016	303-1 Water withdrawal by source	Sustainability Information 2017: Conservation of resources - water , page 33f		Not applicable	
	303-2 Water sources significantly affected by withdrawal of water	Sustainability Information 2017: Conservation of resources - water , page 33f	For global reporting of a multinational company with presence in more than 190 countries not feasible.		
	303-3 Water recycled and reused	Sustainability Information 2017: Conservation of resources - water , page 33f	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.		
Emissions					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f		Not applicable	
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f	Siemens is reporting market based emissions. Compared to that Scope 2 emissions derived from location based methodology sum up to 1.485.277t		
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f		Not applicable	
	305-4 GHG emissions intensity	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f	Our aim is to be carbon neutral by 2030, therefore the reduction in GHG emissions is our main target. Furthermore we report efficiency in primary energy with respect to comparable revenue.		
	305-5 Reduction of GHG emissions	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f		Not applicable	
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f		Not applicable	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Sustainability Information 2017: Conservation of resources - greenhouse gas emissions, page 32f		Not applicable	

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Effluents and Waste					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components 103-3 Evaluation of the management approach	Sustainability Information 2017: Conservation of resources , page 31ff Sustainability Information 2017: Conservation of resources , page 31ff			
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Sustainability Information 2017: Conservation of resources- water page 33f		Not applicable	
	306-2 Waste by type and disposal method	Sustainability Information 2017: Conservation of resources- waste , page 33		Not applicable	
	306-3 Significant spills	Sustainability Information 2017: Conservation of resources-Environmental related incidents and penalties, page 34		Not applicable	
	306-4 Transport of hazardous waste			not reported, as not material	
	306-5 Water bodies affected by water discharges and/or runoff			not reported, as not material	
Environmental Compliance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components 103-3 Evaluation of the management approach	Sustainability Information 2017: Conservation of resources-Environmental related incidents and penalties, page 34 Sustainability Information 2017: Conservation of resources-Environmental related incidents and penalties, page 34			
	GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Sustainability Information 2017: Conservation of resources-Environmental related incidents and penalties, page 34		Not applicable
Supplier Environmental Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components 103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance, page 37ff Supply chain management, page 41ff; Sustainability Information 2017: Compliance, page 37ff Supply chain management, page 41ff;			
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Information 2017: Compliance, page 37ff Supply chain management, page 41ff;		We procure from some 90,000 supplier in around 150 countries, it is not possible for us to inspect all suppliers to the same extent. We have therefore established a risk-based system to systematically identify potential risks in our supply chain. 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.
GRI 400 Social Standards Series					
Employment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components 103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens, page 19ff Sustainability Information 2017: Working at Siemens, page 19ff			
	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Information 2017: Working at Siemens, page 19ff		
401-2 Benefits provided to full-time employees that are not provided to					We do not report according to the type of employment contract since this information is classified as confidential. Furthermore benefits depends according to local laws and regulations.
401-3 Parental leave					We do not report according to age group, gender and parental leaves since this information is classified as confidential.

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Occupational Health and Safety					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f			
GRI 403: Occupational Health and Safety 2016	403-1 Workers representation in formal joint management-worker health and safety committees	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f			Not reported as not regarded material. Generally we commit to ILO, and integrated OHS aspects in our Business Conduct Guidelines, and we comply to local laws and regulations. LTIFR global and OIFR for Siemens AG but on breakdown in regions for annual report; gender split does not provide relevant information and value add is limited compared to necessary reporting effort.
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f			
	403-3 Workers with high incidence or high risk of diseases related to their occupation	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f		Not applicable	
	403-4 Health and safety topics covered in formal agreements with trade unions	Sustainability Information 2017: Working at Siemens, page 19ff Occupational health and safety, page 24f		Not applicable	
Training and Education					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Working at Siemens, page 19ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens, page 19ff			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Information 2017: Working at Siemens, page 19ff			As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Information 2017: Working at Siemens, page 19ff			As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Information 2017: Working at Siemens, page 19ff			As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.
Diversity and Equal Opportunity					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Working at Siemens, page 19ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens, page 19ff			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Information 2017: Working at Siemens, page 19ff			As a general rule, every employee has the same rights and opportunities, as part of our diversity and anti-discrimination program.
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Information 2017: Working at Siemens, page 19ff			Siemens pursues the principle of performance-related compensation – regardless of gender. Remuneration data is regarded confidential and is therefore not reported.
Non-discrimination					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Compliance, page 37ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance, page 37ff			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken				Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
Incidents of Child Labor					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;			
GRI 408: Incidents of Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;		Not applicable	
Forced or Compulsory Labor					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Information 2017: Working at Siemens , page 19ff; Compliance, page 37ff Supply chain management, page 41ff;		Not applicable	
Local Communities					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Corporate Citizenship 26ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Corporate Citizenship 26ff			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 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. 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.
Supplier Social Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Supply chain management, page 41ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Supply chain management, page 41ff			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	Sustainability Information 2017: Supply chain management, page 41ff Sustainability Information 2017: Compliance, page 37ff Supply chain management, page 41ff;	100% of suppliers are typically screened in the process of supplier qualification and supplier development.		
Socioeconomic Compliance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2017: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	
	103-2 The management approach and its components	Sustainability Information 2017: Compliance 37ff			
	103-3 Evaluation of the management approach	Sustainability Information 2017: Compliance 37ff			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area			not reported	