

Sustainable Accounting Standards Board (SASB) Reference Table

Resource Transformation Sector

Electrical & Electronic Equipment Industry

Responses are for Fiscal Year ended September 30, 2020

Additional information to Sustainable Accounting Standards Board (SASB) reference table of Siemens AG

SASB is an independent, private sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by **fostering high-quality disclosure of material sustainability information** that meets investor needs.

The tables in this document provide the mapping of Siemens AG GRI-reporting pertaining to the disclosure topics included in the SASB standards for the **Resource Transformation Sector - Electrical & Electronic Equipment Industry**, which according to SASB most closely aligns with our business.

The information shown as well as cross-referenced in the tables is shared based on the best available data relating to **our fiscal year ended September 30, 2020** at the time of publication, which can be found in our [Sustainability Information 2020](#) and [Annual Report 2020](#). All key figures in this index are shown without Siemens Energy.

In some cases data is estimated. Siemens AG cautions that our statements with respect to current and future potential implications of corporate social responsibility and sustainability topics are subject to numerous important risks, uncertainties, assumptions, and other factors, some of which are beyond our control, which could cause our actual results and business implications to differ materially from those expressed or implied by the information in this overview.

SASB Reference Table (1/4)

Energy Management, Hazardous Waste Management and Product Safety

Topic	Code	Accounting Metric	Category	Unit of Measure	Data Response	Reference
Energy Management		(1) Total energy consumed	Quantitative	Gigajoules (GJ)	11,712.,384	Sustainability Information 2020: Environment – Conservation of resources p. 65ff, p. 74ff (Energy consumption managed) Our sustainability indicators, p. 107 Our key areas of impact, p. 23
	RT-EE-130a.1	(2) Percentage grid electricity	Quantitative	Percentage (%)	49.6 % of total energy consumed was supplied from grid electricity.	
		(3) Percentage renewable	Quantitative	Percentage (%)	34.8 % of total energy consumed was renewable energy.	
Hazardous Waste Management	RT-EE-150a.1	Amount of hazardous waste generated	Quantitative	Metric tons (t)	18,450 t	Sustainability Information 2020: Environment – Conservation of resources p. 75ff (Efficient waste management) Our sustainability indicators, p. 107
		Percentage recycled	Quantitative	Percentage (%)	63.1 %	
	RT-EE-150a.2	Number of reportable spills	Quantitative	Number	A total of 12 cases involved spills of wastewater, paint, diesel, and hydraulic oils. There were also losses of coolant in three cases and SF6 in one case. No fines from penalties in the year under review were reported.	Sustainability Information 2020: Environment – Conservation of resources p. 77 (Environment-related incidents and penalties)
		Aggregate quantity of reportable spills	Quantitative	Kilograms (kg)	Not disclosed	
		Quantity recovered	Quantitative	Kilograms (kg)	Not disclosed	
Product Safety	RT-EE-250a.1	Number of recalls issued	Quantitative	Number	Not applicable	Siemens Annual Report 2020: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, p. 127f
		Total units recalled	Quantitative	Number	Not applicable	
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Reporting currency	All material monetary losses resulting from legal proceedings are disclosed in the Siemens Annual Report B.6 – Note 22 Legal Proceedings.	

SASB Reference Table (2/4)

Product Lifecycle Management

Topic	Code	Accounting Metric	Category	Unit of Measure	Data Response	Reference
Product Lifecycle Management	RT-EE-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%) by revenue	Responsible action on critical substances and materials - Eco-friendly product design in line with established standards: In accordance with the international IEC 62430 standard, the environmental standard at Siemens stipulates binding rules for the eco-friendly design of its business units' products and solutions that are implemented by way of annual environmental reviews in line with ISO 14001. Product Eco Excellence (PrEE) acted as an integrated approach for improving transparency around product-related environmental impacts, increasing resource efficiency, and preparing for future market- and customer-specific requirements. One goal were the improvements related to data collection and processing for declarable substances – potentially hazardous substances such as those on the REACH Candidate List, known as substances of very high concern (SVHC). A risk-conscious approach to problematic and potentially hazardous substances plays a key role in product stewardship.	EP Standard Sustainability Information 2020: Environment - Product stewardship p. 78ff.
	RT-EE-410a.2	Percentage of eligible products, by revenue, that meet ENERGY STAR® criteria	Quantitative	Percentage (%) by revenue	Not applicable,	
	RT-EE-410a.3	Revenue from renewable energy-related and energy efficiency-related products	Quantitative	Reporting currency	18 billion € according to Siemens Environmental Portfolio definition; Environmental Portfolio for climate-conscious product use - Our Environmental Portfolio is our biggest contribution to mitigating climate change. Through the Environmental Portfolio, Siemens is tackling global challenges relating to climate change, dwindling natural resources, and environmental pollution. The Environmental Portfolio encompasses products, systems, solutions, and services (Environmental Portfolio elements) that meet one of our selection criteria, namely energy efficiency or the use of renewable energies. The savings are calculated by comparing these against reference solutions known as baselines.	Sustainability Information 2020: Environment - Climate action, p. 70ff (Environmental Portfolio for climate-conscious product use) Our sustainability indicators, p. 107

SASB Reference Table (3/4)

Materials Sourcing

Topic	Code	Accounting Metric	Category	Unit of Measure	Data Response	Reference
Materials Sourcing	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and analysis	n/a	<p>A risk-conscious approach to problematic and potentially hazardous substances plays a key role in product stewardship. As part of PrEE (Product Eco Excellence Program), we have established important principles for the digital, automated, and efficient data processing of substance-related information. Among other things, we have achieved an increase in the use of the industrial substance data platform BOMcheck by our suppliers and have continuously improved internal IT procedures and processes, allowing us to proactively shape the management of risks associated with substance-related restrictions.</p>	<p>Sustainability Information 2020: Environment - Product stewardship, p. 78ff. (Risk-conscious approach to declarable substances, p. 80) Governance - Sustainable supply chain practices, p. 53ff. (Responsibility for the worldwide supplier network, p. 54)</p> <p>Siemens Group Code of Conduct for Suppliers and Third Party Intermediaries</p>
					<p>We expect all suppliers to make a firm commitment to our Siemens Group Code of Conduct for Suppliers and Third Party Intermediaries ("Code"); the requirements set out in the Code must be accepted by all suppliers. The supplier management process at Siemens includes strict criteria for supplier selection and qualification. It also serves as the basis for identifying potential sustainability risks early on, when new suppliers are incorporated into the system, or taking measures to counter these risks - i.e. Products according to the requirements for responsible sourcing of minerals, Products that fall under laws like REACH (regulation concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals) or RoHS (Restriction of the use of certain Hazardous Substances in electrical and electronic Equipment).</p>	

SASB Reference Table (4/4)

Business Ethics

Topic	Code	Accounting Metric	Category	Unit of Measure	Data Response	Reference
Business Ethics	RT-EE-510a.1	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	Discussion and analysis	n/a	<p>Our compliance system is designed to ensure that our business practices worldwide comply with these guidelines and follow applicable laws. It is therefore based on the three pillars of prevent, detect, and respond, and covers the activity fields anti-corruption, anti-money laundering, antitrust, Collective Action, data privacy, export control, and human rights.</p> <p>Preventive measures include compliance risk management, the preparation of topic-specific guidelines and procedures, as well as comprehensive training of, and support for, our employees. Channels for reporting compliance violations, such as the Tell Us whistleblower system and the Ombudsperson, as well as professional and fair investigations, are indispensable to recognizing and resolving matters of misconduct.</p> <p>Unambiguous responses and clear consequences serve to punish misconduct and eliminate weaknesses. To ensure that our compliance system is implemented around the world in accordance with our requirements, our internal audit department continuously performs compliance controls and audits.</p>	Sustainability Information 2020: Governance - Compliance, p. 39ff
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	Reporting currency	All material monetary losses resulting from legal proceedings associated with bribery or corruption are disclosed in the Siemens Annual Report B.6 – Note 22 Legal Proceedings.	Siemens Annual Report 2020: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, p. 127f; Siemens Sustainability Information 2020: Compliance, p. 39ff
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Reporting currency	All material monetary losses resulting from legal proceedings associated with anticompetitive behavior regulations are disclosed in the Siemens Annual Report B.6 – Note 22 Legal Proceedings.	Siemens Annual Report 2020: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, p. 127f; Siemens Sustainability Information 2020: Compliance, p. 39ff