

## GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
	<b>Organizational profile</b>				
	102-1 Name of the organization	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-2 Activities, brands, products, and services	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-3 Location of headquarters	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-4 Location of operations	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-5 Ownership and legal form	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2; B.6 Notes to Consolidated Financial Statements, page 96ff		Not applicable	
	102-6 Markets served	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Shareholder Letter 2020: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:b8fa4ee0-8365-47c7-8567-3554f20a2833/shareholder-letter-4-quarter-2020.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:b8fa4ee0-8365-47c7-8567-3554f20a2833/shareholder-letter-4-quarter-2020.pdf</a>		Not applicable	
	102-7 Scale of the organization	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-8 Information on employees and other workers	Siemens Sustainability Information 2020: Siemens at a glance 12ff		Not applicable	
	102-9 Supply chain	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		Not applicable	
	102-10 Significant changes to the organization and its supply chain	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff		Not applicable	
	102-11 Precautionary Principle or approach	Siemens Annual Report 2020: B.6 Note 3: Acquisitions, page 105; Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff		Not applicable	
		Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Working at Siemens, page 83ff; Occupational health and safety, page 96ff; Sustainable supply chain practice, page 53ff; Climate action, page 67ff; Product stewardship, page 78ff; Compliance, page 39ff		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	102-12 External initiatives	Siemens Sustainability Information 2020: Foreword, page 2f; Siemens at a glance, page 12ff; Compliance, page 39ff		Not applicable	
	102-13 Membership of associations	Siemens Sustainability Information 2020: Foreword, page 2f; Siemens at a glance, page 12ff; Partnerships and Collaborations for Sustainability, page 35f Compliance, page 39ff		Not applicable	
<b>Strategy</b>					
	102-14 Statement from senior decision-maker	Siemens Sustainability Information 2020: Foreword; Siemens at a glance, page 12ff; Siemens Strategy Overview: <a href="http://www.siemens.com/vision2020plus/en.htm">http://www.siemens.com/vision2020plus/en.htm</a>		Not applicable	
	102-15 Key impacts, risks, and opportunities	Siemens Sustainability Information 2020: Foreword, page 2f; Siemens at a glance 12ff Siemens Annual Report 2020: A.7. Overall assessment of the economic position, page 27f; A.8. Report on expected developments and associated material opportunities and risks, page 29ff		Not applicable	
<b>Ethics and integrity</b>					
	102-16 Values, principles, standards, and norms of behavior	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Working at Siemens, page 83ff; Occupational health and safety, page 96ff; Sustainable supply chain practice, page 53ff; Product stewardship, page 78ff; Compliance, page 34ff; Annex- Reporting method, page 115ff		Not applicable	
	102-17 Mechanisms for advice and concerns about ethics	Siemens Sustainability Information 2020: Partnerships and Collaborations for Sustainability, page 35f; Compliance, page 39ff			
<b>Governance</b>					
	102-18 Governance structure	Siemens Annual Report 2020: C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff		Not applicable	
	102-19 Delegating authority	Siemens Annual Report 2020: C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff			
	102-20 Executive-level responsibility for economic, environmental, and social topics	Siemens Annual Report 2020: C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff			

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	102-21 Consulting stakeholders on economic, environmental, and social topics	Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff;			
	102-22 Composition of the highest governance body and its committees	Siemens at a glance, page 12ff; Partnerships and collaboration for Sustainability, page 11 Siemens Annual Report 2020: C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff; Siemens Strategy Overview: <a href="http://www.siemens.com/vision2020plus/en.htm">http://www.siemens.com/vision2020plus/en.htm</a>			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 2020: C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff			
	102-24 Nominating and selecting the highest governance body	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C.4 Corporate Governance, page 184ff; Bylaws of the supervisory board: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf</a>			
	102-25 Conflicts of interest	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff; C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff			
	102-26 Role of highest governance body in setting purpose, values, and strategy	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C.4 Corporate Governance, page 184ff;			
	102-27 Collective knowledge of highest governance body	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff; C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Siemens at a glance, page 12ff;			

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 102: General Disclosures 2016	102-28 Evaluating the highest governance body's performance	Siemens Annual Report 2020: C. 4 Corporate Governance, page 162ff; Siemens Sustainability Information 2020: Foreword, page 2f; Siemens at a glance, page 12ff; Partnerships and Collaborations for Sustainability, page 35f; Annex - United Nations Global Compact 132ff Bylaws of the supervisory board: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf</a>			
	102-29 Identifying and managing economic, environmental, and social impacts	Siemens Annual Report 2020: A.8 Report on expected developments and associated material opportunities and risks, page 29ff C.3 Report of the supervisory board, page 176ff; C.4 Corporate Governance, page 184ff; Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Compliance, page 39ff			
	102-30 Effectiveness of risk management processes	Siemens Annual Report 2020: A.8 Report on expected developments and associated material opportunities and risks, page 29ff C.3 Report of the supervisory board, page 176ff; C.4 Corporate Governance, page 184ff;			
	102-31 Review of economic, environmental, and social topics	Siemens Annual Report 2020: A.8 Report on expected developments and associated material opportunities and risks, page 29ff C.3 Report of the supervisory board, page 176ff; C.4 Corporate Governance, page 184ff;			
	102-32 Highest governance body's role in sustainability reporting	Siemens Sustainability Information 2020: Sustainability governance and organization, page 32ff			
	102-33 Communicating critical concerns	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C. 4 Corporate Governance, page 162ff;			
	102-34 Nature and total number of critical concerns	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C. 4 Corporate Governance, page 162ff;	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 2020: A.10 Compensation Report, page 50ff			
	102-36 Process for determining remuneration	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C.4 Corporate Governance, page 184ff;			
	102-37 Stakeholders involvement in remuneration	Siemens Annual Report 2020: C.3 Report of the supervisory board, page 176ff C.4 Corporate Governance, page 184ff;			

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	102-38 Annual total compensation ratio	Siemens Sustainability Information 2020: Working at Siemens, page 83ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2020, detailed information on remuneration is confidential.	
	102-39 Percentage increase in annual total compensation ratio	Siemens Sustainability Information 2020: Working at Siemens, page 83ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2020, detailed information on remuneration is confidential.	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Stakeholder engagement</b>					
	102-40 List of stakeholder groups	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Partnerships and collaborations for Susustainability, page 35f		Not applicable	
	102-41 Collective bargaining agreements	Siemens Sustainability Information 2020: Working at Siemens, page 83ff	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	Annex- Reporting Method, page 115ff; Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Partnerships and collaborations for Susustainability, page 35f; Dialogue with stakeholder groups, <a href="https://new.siemens.com/global/en/company/sustainability.html">https://new.siemens.com/global/en/company/sustainability.html</a>		Not applicable	
	102-43 Approach to stakeholder engagement	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Partnerships and collaborations for Susustainability, page 35f; Dialogue with stakeholder groups, <a href="https://new.siemens.com/global/en/company/sustainability.html">https://new.siemens.com/global/en/company/sustainability.html</a>		Not applicable	
	102-44 Key topics and concerns raised	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Partnerships and collaborations for Susustainability, page 35f; Dialogue with stakeholder groups, <a href="https://new.siemens.com/global/en/company/sustainability.html">https://new.siemens.com/global/en/company/sustainability.html</a>		Not applicable	
<b>Reporting practice</b>					
	102-45 Entities included in the consolidated financial statements	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2; A.9. Siemens AG, page 46ff; B.6. Notes to Consolidated Financial Statement Note 35, page 150ff		Not applicable	
	102-46 Defining report content and topic Boundaries	Siemens Sustainability Information 2020: Annex- Reporting Method, page 115ff		Not applicable	
	102-47 List of material topics	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Annex - Reporting method, page 115ff		Not applicable	
	102-48 Restatements of information	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Annex - GRI Standards key topics and boundaries, page 129ff		Not applicable	
	102-49 Changes in reporting	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Annex - GRI Standards key topics and boundaries, page 129ff		Not applicable	
	102-50 Reporting period	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2020: Annex- Reporting Method, page 115ff;		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	102-51 Date of most recent report	Siemens Annual Report 2020: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-52 Reporting cycle	Siemens Sustainability Information 2020: Annex- Reporting Method, page 115ff; Siemens Sustainability Information 2020: Annex- Reporting Method, page 115ff; Siemens Annual Report 2020: C.2. Independent Auditor's Report, page 167ff		Not applicable	
	102-53 Contact point for questions regarding the report	Siemens Annual Report 2020: Further information and information resources, page 202; Siemens Sustainability Information 2020: Further information and information resources, page 143		Not applicable	
	102-54 Claims of reporting in accordance with the GRI Standards	Siemens Sustainability Information 2020: Annex - Reporting Method, page 115ff;		Not applicable	
	102-55 GRI content index	Siemens Sustainability Information 2020: Annex - Reporting Method, page 115ff;		Not applicable	
	102-56 External assurance	Siemens Annual Report 2020: C.2. Independent Auditor's report, page 167ff Siemens Sustainability Information 2020: Annex - Reporting Method, page 115ff; Independent auditor's limited assurance report, page 138ff;		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
Material Topics					
GRI 200 Economic Standard Series					
<b>Economic Performance</b>					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff; Corporate citizenship, page 100ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff; Corporate citizenship, page 100ff			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Siemens Annual Report 2020: A. 4 Results of operations, page 18ff; Siemens Shareholder Letter 2020: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2020.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2020.pdf</a>		Not applicable	
	201-2 Financial implications and other risks and opportunities due to climate change	Siemens Sustainability Information 2020: Compliance, page 39ff; Corporate citizenship, page 100ff Siemens Annual Report 2020: A. 8 Report on expected developments and associated material opportunities and risks, page 29ff; Siemens Sustainability Information 2020: Foreword, page 2f; Siemens at a glance, page 12ff; Corporate citizenship, page 100ff; Sustainable supply chain practice, page 53ff; Product stewardship, page 78ff; Compliance, page 39ff; Annex -United Nations Global Compact, page 132ff		Not applicable	
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Annual Report 2020: A.2 Financial performance system, page 3ff; B.6 Consolidated Financial Statements Note 27 Personnel Costs, page 141;		Not applicable	
	201-4 Financial assistance received from government				Detailed informations are not reported as not regarded material.
<b>Market Presence</b>					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff; Corporate citizenship, page 100ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff; Corporate citizenship, page 100ff			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		Not applicable	
	202-2 Proportion of senior management hired from the local community	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Indirect Economic Impacts</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Sustainable development of societies, page 17ff; Corporate citizenship, page 100ff; Annex-United Nations Water Mandate, page 136f			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Sustainable development of societies, page 17ff; Corporate citizenship, page 100ff; Annex-United Nations Water Mandate, page 136f			
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Sustainable development of societies, page 17ff; Corporate citizenship, page 100ff; Annex-United Nations Water Mandate, page 136f		Not applicable	
	203-2 Significant indirect economic impacts	Siemens Annual Report 2020: A 8. Report on expected developments and associated material opportunities and risks, page 29ff Siemens Sustainability Information 2020: Siemens at a glance, page 12ff; Sustainable development of Societies, page 17ff; Working at Siemens, page 83ff; Corporate citizenship, page 100ff; Climate action, page 67ff Sustainable supply chain practice, page 53ff; Annex-United Nations Water Mandate, page 136f		Not applicable	
<b>Procurement Practices</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff;			
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff;		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Anti-corruption</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff			
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Siemens Sustainability Information 2020: Compliance, page 39ff		Not applicable	
	205-2 Communication and training about anti-corruption policies and procedures	Siemens Sustainability Information 2020: Compliance, page 39ff		Not applicable	
	205-3 Confirmed incidents of corruption and actions taken	Siemens Sustainability Information 2020: Compliance, page 39ff	Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.		
<b>Anti-competitive Behavior</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff			
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Siemens Annual Report 2020: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, page 127f; Siemens Sustainability Information 2020: Compliance, page 39ff		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>GRI 300 Environmental Standards Series</b>					
<b>Materials</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Conservation of resources, page 73f			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Conservation of resources, page 73f			
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Siemens Sustainability Information 2020: Conservation of resources, page 73f		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	Siemens Sustainability Information 2020: Conservation of resources, page 73f		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.	
<b>Energy</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f			
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f		Not applicable	
	302-2 Energy consumption outside of the organization	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f		Starting with fiscal 2016, we disclose Scope 3 upstream emissions, currently we do not disclose downstream emissions.	
	302-3 Energy intensity	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f		Not applicable	
	302-4 Reduction of energy consumption	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f		Not applicable	
	302-5 Reductions in energy requirements of products and services	Siemens Sustainability Information 2020: Conservation of resources - energy consumption, page 74f		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Water</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Conservation of resources - water , page 76			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Conservation of resources - water , page 76			
<b>GRI 303: Water 2016</b>	303-1 Water withdrawal by source	Siemens Sustainability Information 2020: Conservation of resources - water , page 76		Not applicable	
	303-2 Water sources significantly affected by withdrawal of water	Siemens Sustainability Information 2020: Conservation of resources - water , page 76			Siemens has implemented a global water strategy. However for global reporting of a multinational company with presence in more than 190 countries detailed informations are not feasible.
	303-3 Water recycled and reused	Siemens Sustainability Information 2020: Conservation of resources - water , page 76			Siemens has implemented a global water strategy. However for Global Reporting of a multinational company with presence in more than 190 countries detailed informations are 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.
<b>Emissions</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff		Not applicable	
	305-2 Energy indirect (Scope 2) GHG emissions	Our sustainability indicators, page 106f Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff		Not applicable	
	305-3 Other indirect (Scope 3) GHG emissions	Our sustainability indicators, page 106f Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff		Not applicable	
	305-4 GHG emissions intensity	Our sustainability indicators, page 106f Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff			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	Our sustainability indicators, page 106f Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff		Not applicable	
	305-6 Emissions of ozone-depleting substances (ODS)	Our sustainability indicators, page 106f Siemens Sustainability Information 2020: Climate action-greenhouse gas emissions, page 67ff		Not applicable	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Our sustainability indicators, page 108 Siemens Sustainability Information 2020: Climate action - greenhouse gas emissions, page 67ff		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Effluents and Waste</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Conservation of resources , page 73ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Conservation of resources , page 73ff			
<b>GRI 306: Effluents and Waste 2016</b>	306-1 Water discharge by quality and destination	Siemens Sustainability Information 2020: Conservation of resources- water page 76		Not applicable	
	306-2 Waste by type and disposal method	Siemens Sustainability Information 2020: Conservation of resources- waste , page 75f		Not applicable	
	306-3 Significant spills	Siemens Sustainability Information 2020: Conservation of resources-Environment related incidents and penalties, page 77		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	
<b>Environmental Compliance</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Conservation of resources-Environment related incidents and penalties, page 77			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Conservation of resources-Environment related incidents and penalties, page 77			
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Siemens Sustainability Information 2020: Conservation of resources-Environment related incidents and penalties, page 77		Not applicable	
<b>Supplier Environmental Assessment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria				
	308-2 Negative environmental impacts in the supply chain and actions taken	Siemens Sustainability Information 2020: Compliance, page 39ff Sustainable supply chain practice, page 53ff; Business Conduct Guidelines: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2020-sag-bcg-en.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2020-sag-bcg-en.pdf</a>		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 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 Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>GRI 400 Social Standards Series</b>					
<b>Employment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees			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	
	401-3 Parental leave			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. We do not report according to age group, gender and parental leaves since this information is classified as confidential.	
<b>Occupational Health and Safety</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			
<b>GRI 403: Occupational Health and Safety 2016</b>	403-1 Workers representation in formal joint management-worker health and safety committees	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			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.
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			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.
	403-3 Workers with high incidence or high risk of diseases related to their occupation	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			Not applicable
	403-4 Health and safety topics covered in formal agreements with trade unions	Siemens Sustainability Information 2020: Working at Siemens, page 83ff Occupational health and safety, page 96ff			Not applicable
<b>Training and Education</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
	404-1 Average hours of training per year per employee	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development. Detailed breakdown of average hours does not provide additional information.

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>GRI 404: Training and Education 2016</b>	404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development. As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development. Detailed breakdown of percentage does not provide additional information.	
<b>Diversity and Equal Opportunity</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		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	Siemens Sustainability Information 2020: Working at Siemens, page 83ff		Siemens pursues the principle of performance-related compensation – regardless of gender. Remuneration data is regarded confidential and is therefore not reported.	
<b>Non-discrimination</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff			
<b>GRI 406: Non-discrimination 2016</b>	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.	
<b>Child Labor</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Forced or Compulsory Labor</b>					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Siemens Sustainability Information 2020: Working at Siemens, page 83ff; Compliance, page 39ff Sustainable supply chain practice, page 53ff;		Not applicable	
<b>Human Rights Assessment</b>					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff			
	103-2 The management approach and its components	Siemens Sustainability Information 2020 Human Rights, page 46ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020 Human Rights, page 46ff			
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Siemens Sustainability Information 2020 Human Rights, page 46ff		Not applicable	
	412-2 Employee training on human rights policies or procedures	Siemens Sustainability Information 2020 Human Rights, page 46ff		Not applicable	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Siemens Sustainability Information 2020 Compliance, page 39ff Sustainable supply chain practice, page 53ff Human Rights, page 46ff Business Conduct Guidelines: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2020-sag-bcg-en.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2020-sag-bcg-en.pdf</a>		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>Local Communities</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Corporate Citizenship 100ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Corporate Citizenship 100ff			
<b>GRI 413: Local Communities 2016</b>	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 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	
<b>Supplier Social Assessment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Siemens Sustainability Information 2020: Sustainable supply chain practice, page 53ff	100% of suppliers are typically screened in the process of supplier qualification and supplier development.		
	414-2 Negative social impacts in the supply chain and actions taken	Siemens Sustainability Information 2020: Compliance, page 39ff Sustainable supply chain practice, page 53ff;		Not applicable	
<b>Socioeconomic Compliance</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2020: Sustainable development of societies, page 17ff GRI-Standards - key topics and boundaries, page 129ff		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2020: Compliance, page 39ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2020: Compliance, page 39ff			
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	Siemens Annual Report 2020: B.6. Note 22, Legal proceedings, page 127f		Not applicable	