

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 2019: 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 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-3 Location of headquarters	Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-4 Location of operations	Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-5 Ownership and legal form	B.6 Notes to Consolidated Financial Statements, page 82ff Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-6 Markets served	Siemens Shareholder Letter 2019: https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2019.pdf Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-7 Scale of the organization	B.6 Notes to Consolidated Financial Statements, page 82ff Siemens Annual Report 2019: 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 2019: Sustainability at Siemens, page 6ff Siemens Sustainability Information 2019: Working at Siemens, page 16ff		Not applicable	
	102-9 Supply chain	Siemens Sustainability Information 2019: Supply chain management, page 38ff		Not applicable	
	102-10 Significant changes to the organization and its supply chain	Siemens Annual Report 2019: B.6 Note 3: Acquisitions, page 89; Siemens Sustainability Information 2019: Supply chain management, page 38ff		Not applicable	

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	102-11 Precautionary Principle or approach	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Working at Siemens, page 16ff; Occupational health and safety, page 20f; Supply chain management, page 38ff; Siemens Environmental Portfolio, page 26; Product stewardship, page 31ff; Compliance, page 34ff		Not applicable	
	102-12 External initiatives	Siemens Sustainability Information 2019: Foreword, page 2f; Sustainability at Siemens, page 6ff; Compliance, page 34ff		Not applicable	
	102-13 Membership of associations	Siemens Sustainability Information 2019: Foreword, page 2f; Sustainability at Siemens, page 6ff; Partnerships and Collaborations for Sustainability, page 11 Compliance, page 34ff		Not applicable	
Strategy					
	102-14 Statement from senior decision-maker	Siemens Sustainability Information 2019: 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 2019: Foreword, page 2f; Sustainability at Siemens, page 6ff Siemens Annual Report 2019: A.3.1. Overall economic conditions, page 5; A.8. Report on expected developments and associated material opportunities and risks, page 26ff		Not applicable	
Ethics and integrity					
	102-16 Values, principles, standards, and norms of behavior	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Working at Siemens, page 16ff; Occupational health and safety, page 20f; Supply chain management, page 38ff; Product stewardship, page 31ff; Compliance, page 34ff;		Not applicable	
	102-17 Mechanisms for advice and concerns about ethics	Annex- Reporting method, page 46 Siemens Sustainability Information 2019: Partnerships and Collaborations for Sustainability, page 11; Compliance, page 34ff			
Governance					
	102-18 Governance structure	Siemens Annual Report 2019: C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability governance and organization, page 10		Not applicable	

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	102-19 Delegating authority	Siemens Annual Report 2019: C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability governance and organization, page 10			
	102-20 Executive-level responsibility for economic, environmental, and social topics	Siemens Annual Report 2019: C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability governance and organization, page 10			
	102-21 Consulting stakeholders on economic, environmental, and social topics	Siemens Sustainability Information 2019: Sustainability governance and organization, page 10; Sustainability at Siemens, page 6ff; Partnerships and collaboration for Sustainability , page 11			
	102-22 Composition of the highest governance body and its committees	Siemens Annual Report 2019: C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: 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 2019: C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability governance and organization, page 10			
	102-24 Nominating and selecting the highest governance body	Siemens Annual Report 2019: C.3 Report of the supervisory board, page 157ff C.4 Corporate Governance, page 162ff; Bylaws of the supervisory board: https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf			
	102-25 Conflicts of interest	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff; C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability governance and organization, page 10			
	102-26 Role of highest governance body in setting purpose, values, and strategy	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff C.4 Corporate Governance, page 162ff;			

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GRI 102: General Disclosures 2016	102-27 Collective knowledge of highest governance body	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff; C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability at Siemens , page 6ff			
	102-28 Evaluating the highest governance body's performance	Siemens Annual Report 2019: C. 4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Foreword, page 2f; Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability, page 11; Annex - United Nations Global Compact 56ff https://assets.new.siemens.com/siemens/assets/api/uuid:13886db3-6835-4050-b32a-1fae3544201c/version:1565252657/bylaws-for-the-supervisory-board.pdf			
	102-29 Identifying and managing economic, environmental, and social impacts	Siemens Annual Report 2019: A.8 Report on expected developments and associated material opportunities and risks, page 26ff C.3 Report of the Supervisory Board, page 157ff; C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Sustainability at Siemens , page 6ff; Compliance, page 34ff			
	102-30 Effectiveness of risk management processes	Siemens Annual Report 2019: A.8 Report on expected developments and associated material opportunities and risks, page 26ff C.3 Report of the Supervisory Board, page 157ff; C.4 Corporate Governance, page 162ff;			
	102-31 Review of economic, environmental, and social topics	Siemens Annual Report 2019: A.8 Report on expected developments and associated material opportunities and risks, page 26ff C.3 Report of the Supervisory Board, page 157ff; C.4 Corporate Governance, page 162ff; Siemens Sustainability Information 2019: Compliance, page 34ff			
	102-32 Highest governance body's role in sustainability reporting	Siemens Sustainability Information 2019: Sustainability governance and organization , page 10			
	102-33 Communicating critical concerns	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff C. 4 Corporate Governance, page 162ff;			
	102-34 Nature and total number of critical concerns	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff 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.	

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	102-35 Remuneration policies	Siemens Annual Report 2019: A.10 Compensation Report, page 40ff			
	102-36 Process for determining remuneration	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff C.4 Corporate Governance, page 162ff;			
	102-37 Stakeholders involvement in remuneration	Siemens Annual Report 2019: C.3 Report of the Supervisory Board, page 157ff C.4 Corporate Governance, page 162ff;			
	102-38 Annual total compensation ratio	Siemens Sustainability Information 2019: Working at Siemens, page 16ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2019, detailed information on remuneration is confidential.	
	102-39 Percentage increase in annual total compensation ratio	Siemens Sustainability Information 2019: Working at Siemens, page 16ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2019, detailed information on remuneration is confidential.	
Stakeholder engagement					
	102-40 List of stakeholder groups	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Susustainability page 11		Not applicable	
	102-41 Collective bargaining agreements	Siemens Sustainability Information 2019: Working at Siemens, page 16ff Annex- Reporting Method, page 46;	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 2019: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Susustainability page 11; Dialogue with stakeholder groups, https://new.siemens.com/global/en/company/sustainability.html		Not applicable	
	102-43 Approach to stakeholder engagement	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Susustainability page 11; Dialogue with stakeholder groups, https://new.siemens.com/global/en/company/sustainability.html		Not applicable	
	102-44 Key topics and concerns raised	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Susustainability page 11; Dialogue with stakeholder groups, https://new.siemens.com/global/en/company/sustainability.html		Not applicable	
Reporting practice					

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	102-45 Entities included in the consolidated financial statements	Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2; A.9. Siemens AG, page 38f; B.6.notes to consolidated statement Note 35, page 126ff		Not applicable	
	102-46 Defining report content and topic Boundaries	Siemens Sustainability Information 2019: Annex- Reporting method, page 46 Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff;		Not applicable	
	102-47 List of material topics	Annex - Reporting method, page 46 Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-48 Restatements of information	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-49 Changes in reporting	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 54		Not applicable	
	102-50 Reporting period	Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2019: Annex- Reporting method, page 46		Not applicable	
	102-51 Date of most recent report	Siemens Annual Report 2019: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2019: Annex- Reporting method, page 46		Not applicable	
	102-52 Reporting cycle	Siemens Sustainability Information 2019: Annex - Reporting Method, page 46; Siemens Annual Report 2019: C.2. Independent Auditor's Report, page 151ff		Not applicable	
	102-53 Contact point for questions regarding the report	Siemens Annual Report 2019: Further information and information resources, page 175; Siemens Sustainability Information 2019: Further information and information resources, page 63		Not applicable	
	102-54 Claims of reporting in accordance with the GRI Standards	Siemens Sustainability Information 2019: Annex - Reporting Method, page 46;		Not applicable	
	102-55 GRI content index	Siemens Sustainability Information 2019: Annex - Reporting Method, page 46;		Not applicable	
	102-56 External assurance	Siemens Annual Report 2019: C.2. Independent Auditor's report, page 151ff Siemens Sustainability Information 2019: Annex - Reporting Method, page 46; Independent auditor's limited assurance report, page 60f;		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	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff; Corporate citizenship, page 23			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff; Corporate citizenship, page 23			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Siemens Annual Report 2019: A. 4 Results of operations, page 18; Siemens Shareholder Letter 2019: https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2019.pdf		Not applicable	
	201-2 Financial implications and other risks and opportunities due to climate change	Siemens Sustainability Information 2019: Compliance, page 34ff; Corporate citizenship, page 23 Siemens Annual Report 2019: A. 8 Report on expected developments and associated material opportunities and risks, page 26ff; Siemens Sustainability Information 2019: Foreword, page 2f; Sustainability at Siemens, page 6ff; Corporate citizenship, page 23; Supply chain management, page 38ff; Product stewardship, page 31ff; Compliance, page 34ff; Annex - United Nations Global Compact, page 56f		Not applicable	
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Annual Report 2019: A.2 Financial performance system, page 3f; B.6 Consolidated Financial Statements Note 27 Personnel Costs, page 119;		Not applicable	
	201-4 Financial assistance received from government				Detailed informations are not reported as not regarded material.
Market Presence					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff; Corporate citizenship, page 23			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff; Corporate citizenship, page 23			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		Not applicable	
	202-2 Proportion of senior management hired from the local community	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		Not applicable	

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Indirect Economic Impacts					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Sustainability at Siemens, page 6f; Sustainable Development of Societies, page 6f; Corporate citizenship, page 23; Annex-United Nations Water Mandate, page 59			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6f; Sustainable Development of Societies, page 6f; Corporate citizenship, page 23; Annex-United Nations Water Mandate, page 59			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Siemens Sustainability Information 2019: Sustainability at Siemens, page 6f; Sustainable Development of Societies, page 6f; Corporate citizenship, page 23; Annex-United Nations Water Mandate, page 59		Not applicable	
	203-2 Significant indirect economic impacts	Siemens Annual Report 2019: A 8. Report on expected developments and associated material opportunities and risks, page 28ff Siemens Sustainability Information 2019: Sustainability at Siemens, page 6f; Sustainable development of Societies, page 6f; Working at Siemens, page 16ff; Corporate citizenship, page 23; Siemens Environmental Portfolio, page 26; Supply chain management, page 38ff; Annex - United Nations Water Mandate, page 59		Not applicable	
Procurement Practices					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Supply chain management, page 38ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Supply chain management, page 38ff;			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Siemens Sustainability Information 2019: Supply chain management, page 38ff;		Not applicable	
Anti-corruption					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Siemens Sustainability Information 2019: Compliance, page 34ff		Not applicable	
	205-2 Communication and training about anti-corruption policies and procedures	Siemens Sustainability Information 2019: Compliance, page 34ff		Not applicable	

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	205-3 Confirmed incidents of corruption and actions taken	Siemens Sustainability Information 2019: Compliance, page 34ff		Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.	
Anti-competitive Behavior					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Siemens Annual Report 2019: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, page 106f; Siemens Sustainability Information 2019: Compliance, page 34ff		Not applicable	

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GRI 300 Environmental Standards Series					
Materials					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Conservation of resources, page 27f			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources, page 27f			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Siemens Sustainability Information 2019: Conservation of resources, page 27f		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 2019: Conservation of resources, page 27f		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.	
Energy					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Conservation of resources - energy consumption, page 28			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28		Not applicable	
	302-2 Energy consumption outside of the organization	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28		Starting with fiscal 2016, we disclose Scope 3 upstream emissions, currently we do not disclose downstream emissions.	
	302-3 Energy intensity	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28		Not applicable	
	302-4 Reduction of energy consumption	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28		Not applicable	
	302-5 Reductions in energy requirements of products and services	Siemens Sustainability Information 2019: Conservation of resources - energy consumption, page 28		Not applicable	
Water					

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GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Conservation of resources - water , page 30			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources - water , page 30			
GRI 303: Water 2016	303-1 Water withdrawal by source	Siemens Sustainability Information 2019: Conservation of resources - water , page 30		Not applicable	
	303-2 Water sources significantly affected by withdrawal of water	Siemens Sustainability Information 2019: Conservation of resources - water , page 30	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 2019: Conservation of resources - water , page 30		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.	
Emissions					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Conservation of resources - greenhouse gas emissions, page 29			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29		Not applicable	
	305-2 Energy indirect (Scope 2) GHG emissions	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29	Siemens is reporting market based emissions. Compared to that Scope 2 emissions derived from location based methodology sum up to 1.091.261t (FY 2018: 1.039.502 t)		
	305-3 Other indirect (Scope 3) GHG emissions	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29		Not applicable	
	305-4 GHG emissions intensity	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29	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	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29		Not applicable	
	305-6 Emissions of ozone-depleting substances (ODS)	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29		Not applicable	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Siemens Sustainability Information 2019: Conservation of resources - greenhouse gas emissions, page 29		Not applicable	
Effluents and Waste					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	

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GRI 203: Management Approach 2016	103-2 The management approach and its components	Siemens Sustainability Information 2019: Conservation of resources , page 27ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources , page 27ff			
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Siemens Sustainability Information 2019: Conservation of resources- water page 30		Not applicable	
	306-2 Waste by type and disposal method	Siemens Sustainability Information 2019: Conservation of resources- waste , page 29f		Not applicable	
	306-3 Significant spills	Siemens Sustainability Information 2019: Conservation of resources-Environmental related incidents and penalties, page 30		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	Siemens Sustainability Information 2019: 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 2019: Conservation of resources-Environmental related incidents and penalties, page 30			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Conservation of resources-Environmental related incidents and penalties, page 30			
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Siemens Sustainability Information 2019: Conservation of resources-Environmental related incidents and penalties, page 30		Not applicable	
Supplier Environmental Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff Supply chain management, page 38ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff Supply chain management, page 38ff;			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria				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.
	308-2 Negative environmental impacts in the supply chain and actions taken	Siemens Sustainability Information 2019: Compliance, page 34ff Supply chain management, page 38ff; Business Conduct Guidelines: https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2019-sag-bcg-en.pdf			

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			Part Omitted	Reason	Explanation
GRI 400 Social Standards Series					
Employment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Working at Siemens, page 16ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens, page 16ff			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		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 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.	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees				
	401-3 Parental leave				
Occupational Health and Safety					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f			
GRI 403: Occupational Health and Safety 2016	403-1 Workers representation in formal joint management-worker health and safety committees	Siemens Sustainability Information 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f		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 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f		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 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f		Not applicable	
	403-4 Health and safety topics covered in formal agreements with trade unions	Siemens Sustainability Information 2019: Working at Siemens, page 16ff Occupational health and safety, page 20f		Not applicable	
Training and Education					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Working at Siemens, page 16ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens, page 16ff			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		Not applicable	
	404-2 Programs for upgrading employee skills and transition assistance programs	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	404-3 Percentage of employees receiving regular performance and career development reviews	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		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.	
Diversity and Equal Opportunity					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Working at Siemens, page 16ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens, page 16ff			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Siemens Sustainability Information 2019: Working at Siemens, page 16ff		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 2019: Working at Siemens, page 16ff		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	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff			
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.	
Child Labor					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Siemens Sustainability Information 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;		Not applicable	
Forced or Compulsory Labor					
	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f		Not applicable	

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 103: Management Approach 2016	103-2 The management approach and its components	Siemens Sustainability Information 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;			
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 2019: Working at Siemens , page 16ff; Compliance, page 34ff Supply chain management, page 38ff;		Not applicable	
Human Rights Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 54f			
	103-2 The management approach and its components	Siemens Sustainability Information 2019 Human Rights, page 41ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019 Human Rights, page 41ff			
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments			We are currently doing an analysis for which project types or current projects an impact assessment will need to be conducted. Siemens Sustainability Information 2019 will report on this.	
	412-2 Employee training on human rights policies or procedures	Siemens Sustainability Information 2019 Human Rights, page 41ff		Not applicable	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Siemens Sustainability Information 2019 Compliance, page 34ff Supply chain management, page 38ff Human Rights, page 41ff Business Conduct Guidelines: https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2019-sag-bcg-en.pdf		Not applicable	
Local Communities					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Corporate Citizenship 23ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Corporate Citizenship 23ff			
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 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	
Supplier Social Assessment					

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Supply chain management, page 38ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Supply chain management, page 38ff			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Siemens Sustainability Information 2019: Supply chain management, page 38ff	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 2019: Compliance, page 34ff Supply chain management, page 38ff;		Not applicable	
Socioeconomic Compliance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2019: 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 2019: Compliance, page 34ff			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2019: Compliance, page 34ff			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Siemens Annual Report 2019: B.6. Note 22, Legal proceedings, page 106f		Not applicable	