

## GRI Content Index General Disclosures (GRI 102)

Detail	Reference	Additional Information
<b>GRI 102: General Disclosures</b>		
<b>Organizational profile</b>		
102-1 Name of the organization	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3	-
102-2 Activities, brands, products, and services	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3;	-
102-3 Location of headquarters	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3;	-
102-4 Location of operations	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3; Consolidated Financial Statement 6. Notes to Consolidated Financial Statements, page 48ff	-
102-5 Ownership and legal form	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3; Siemens Shareholder Letter 2021: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:de22d620-33f3-4454-bba4-e21c68297a41/shareholder-letter-4-quarter-2021.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:de22d620-33f3-4454-bba4-e21c68297a41/shareholder-letter-4-quarter-2021.pdf</a>	-
102-6 Markets served	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3; Consolidated Financial Statement 6. Notes to Consolidated Financial Statements, page 48ff	-
102-7 Scale of the organization	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 3; Sustainability Report 2021: Siemens at a glance 11ff	-
102-8 Information on employees and other workers	Sustainability Report 2021: Working at Siemens, page 94ff	-
102-9 Supply chain	Sustainability Report 2021: Sustainable supply chain practice, page 62ff	-
102-10 Significant changes to the organization and its supply chain	Annual Financial Report 2021: Consolidated Financial Statement 6 Note 3: Acquisitions, page 105; Sustainability Report 2021: Sustainable supply chain practice, page 62ff	-
102-11 Precautionary Principle or approach	Sustainability Report 2021: Siemens at a glance, page 11ff; Working at Siemens, page 94ff; Occupational health and safety, page 106ff; Sustainable supply chain practice, page 62ff; Climate action, page 76ff Product stewardship, page 88ff; Compliance, page 48ff	-
102-12 External initiatives	Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance, page 11ff; Compliance, page 48ff	-
102-13 Membership of associations	Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance, page 11ff; Partnerships and Collaborations for Sustainability, page 43f Compliance, page 48ff	-
<b>Strategy</b>		
102-14 Statement from senior decision-maker	Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance, page 11ff; Siemens Strategy Overview: <a href="http://www.siemens.com/vision2021plus/en.htm">http://www.siemens.com/vision2021plus/en.htm</a>	-
102-15 Key impacts, risks, and opportunities	Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance 11ff Annual Financial Report 2021: Combined Management Report 7. Overall assessment of the economic position, page 24f; Combined Management Report 8. Report on expected developments and associated material opportunities and risks, page 26ff	-

Detail	Reference	Additional Information
<b>Ethics and integrity</b>		
102-16 Values, principles, standards, and norms of behavior	Sustainability Report 2021: Siemens at a glance, page 11ff; Working at Siemens, page 94ff; Occupational health and safety, page 106ff; Sustainable supply chain practice, page 62ff; Product stewardship, page 88ff; Compliance, page 34ff; Annex- Reporting methodology, page 131ff	
102-17 Mechanisms for advice and concerns about ethics	Sustainability Report 2021: Partnerships and Collaborations for Sustainability, page 43f; Compliance, page 48ff	
<b>Governance</b>		
102-18 Governance structure	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-19 Delegating authority	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-20 Executive-level responsibility for economic, environmental, and social topics	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-21 Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2021: Sustainability governance and organization, page 40ff; Siemens at a glance, page 11ff; Partnerships and collaboration for Sustainability, page 11	
102-22 Composition of the highest governance body and its committees	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff; Siemens Strategy Overview: <a href="http://www.siemens.com/vision2021plus/en.htm">http://www.siemens.com/vision2021plus/en.htm</a> Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</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	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-24 Nominating and selecting the highest governance body	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff; 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> Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-25 Conflicts of interest	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Sustainability governance and organization, page 40ff Corporate Governance Overview:	
102-26 Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff; Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	

Detail	Reference	Additional Information
102-27 Collective knowledge of highest governance body	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Siemens at a glance, page 11ff;	
102-28 Evaluating the highest governance body's performance	Corporate Governance Report 2021: 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance, page 11ff; Partnerships and Collaborations for Sustainability, page 43f; Annex - United Nations Global Compact 154ff 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> Corporate Governance Overview: <a href="https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode">https://new.siemens.com/global/en/company/investor-relations/corporate-governance.html#GermanCorporateGovernanceCode</a>	
102-29 Identifying and managing economic, environmental, and social impacts	Annual Financial Report 2021: Combined Management Report 8 Report on expected developments and associated material opportunities and risks, page 29ff Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff; Sustainability Report 2021: Siemens at a glance, page 11ff;	
102-30 Effectiveness of risk management processes	Annual Financial Report 2021: Combined Management Report 8 Report on expected developments and associated material opportunities and risks, page 29ff Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	
102-31 Review of economic, environmental, and social topics	Annual Financial Report 2021: Combined Management Report 8 Report on expected developments and associated material opportunities and risks, page 29ff Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	
102-32 Highest governance body's role in sustainability reporting	Annual Financial Report 2021: Sustainability Report 2021: Sustainability governance and organization, page 40ff	
102-33 Communicating critical concerns	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	
102-34 Nature and total number of critical concerns	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	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	Corporate Governance Report 2021 1. Compensation Report, page 2ff	
102-36 Process for determining remuneration	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	
102-37 Stakeholders involvement in remuneration	Corporate Governance Report 2021: 2. Report of the supervisory board, page 42ff 3. Corporate Governance Statement, page 51ff;	
102-38 Annual total compensation ratio	Sustainability Report 2021: Working at Siemens, page 94ff	a. Report the process for determining remuneration: Only general reference in employee chapter of Sustainability Report 2021, detailed information on remuneration is confidential.
102-39 Percentage increase in annual total compensation ratio	Sustainability Report 2021: Working at Siemens, page 94ff	a. Report the process for determining remuneration: Only general reference in employee chapter of Sustainability Report 2021, detailed information on remuneration is confidential.

Detail	Reference	Additional Information
<b>Stakeholder engagement</b>		
102-40 List of stakeholder groups	Sustainability Report 2021: Siemens at a glance, page 11ff; Partnerships and collaborations for Sustainability, page 43f	-
102-41 Collective bargaining agreements	Sustainability Report 2021: Working at Siemens, page 94ff Annex- Reporting Method, page 131ff;	98% of employees are covered by collective bargaining agreements: Figure is representative for Siemens AG Germany (~25% of global
102-42 Identifying and selecting stakeholders	Sustainability Report 2021: Siemens at a glance, page 11ff; Partnerships and collaborations for Sustainability, page 43f; 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>	-
102-43 Approach to stakeholder engagement	Sustainability Report 2021: Siemens at a glance, page 11ff; Partnerships and collaborations for Sustainability, page 43f; 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>	-
102-44 Key topics and concerns raised	Sustainability Report 2021: Siemens at a glance, page 11ff; Partnerships and collaborations for Sustainability, page 43f; 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>	-
<b>Reporting practice</b>		
102-45 Entities included in the consolidated financial statements	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 2; Combined Management Report 9. Siemens AG, page 35ff; Consolidated Financial Statement 6. Notes to Consolidated Financial Statement Note 35, page 86ff	-
102-46 Defining report content and topic boundaries	Sustainability Report 2021: Siemens at a glance, page 11ff; Annex - Reporting method, page 131ff	-
102-47 List of material topics	Sustainability Report 2021: Siemens at a glance, page 11ff; Annex - GRI Standards key topics and boundaries, page 146ff	-
102-48 Restatements of information	Sustainability Report 2021: Siemens at a glance, page 11ff; Annex - GRI Standards key topics and boundaries, page 146ff	-
102-49 Changes in reporting	Sustainability Report 2021: Siemens at a glance, page 11ff; Annex - GRI Standards key topics and boundaries, page 146ff	-
102-50 Reporting period	Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 2;	-
102-51 Date of most recent report	Sustainability Report 2021: Annex- Reporting Method, page 131ff; Annual Financial Report 2021: Combined Management Report 1. Organization of the Siemens Group and basis of presentation, page 2;	-
102-52 Reporting cycle	Sustainability Report 2021: Annex- Reporting Method, page 131ff;	-
102-53 Contact point for questions regarding the report	Sustainability Report 2021: Further information and information resources, page 166	-
102-54 Claims of reporting in accordance with the GRI Standards	Sustainability Report 2021: Annex - Reporting Method, page 131ff;	-
102-55 GRI content index	Sustainability Report 2021: Annex - Reporting Method, page 131ff;	-
102-56 External assurance	Annual Financial Report 2021: C.2. Independent Auditor's report, page 138ff Sustainability Report 2021: Annex - Reporting Method, page 131ff; Independent auditor's limited assurance report, page 161ff;	-

## GRI Content Index Material Topics (GRI 201 - 419)

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 200 Economic Standard Series</b>			
<b>GRI 201: Economic Performance</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff; Corporate citizenship, page 110ff	-
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff; Corporate citizenship, page 110ff	-
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Siemens Annual Report 2021: Combined management Report 4. Results of operations, page 18ff; Siemens Shareholder Letter 2021: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2021.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:e7ad54f4-5d47-452f-8891-cf97d4b2a024/shareholder-letter-4-quarter-2021.pdf</a>	-
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report 2021: Compliance, page 48ff; Corporate citizenship, page 110ff Siemens Annual Report 2021: Combined Management Report 8 Report on expected developments and associated material opportunities and risks, page 27ff; Sustainability Report 2021: Foreword, page 2ff; Siemens at a glance, page 11ff; Corporate citizenship, page 110ff; Sustainable supply chain practice, page 62ff; Product stewardship, page 88ff; Compliance, page 48ff; Annex -United Nations Global Compact, page 154ff	-

GRI-Standard	Detail	Reference	Additional Information
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Annual Report 2021: Combined Management Report 2 Financial performance system, page 4ff; Consolidated Financial Statement 6. Notes to Consolidated Financial Statements Note 17 Post employment benefits, page 64ff;	-
	201-4 Financial assistance received from government		Detailed informations are not reported as not regarded material.
<b>GRI 202: Market Presence</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff; Corporate citizenship, page 110ff	-
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff; Corporate citizenship, page 110ff	-
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability Report 2021: Working at Siemens, page 94ff	-
	202-2 Proportion of senior management hired from the local community	Sustainability Report 2021: Working at Siemens, page 94ff	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 203: Indirect Economic Impacts</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Siemens at a glance, page 11ff; Strategy, page 17ff; Corporate citizenship, page 110ff; Annex-United Nations Water Mandate, page 159f	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Siemens at a glance, page 11ff; Strategy, page 17ff; Corporate citizenship, page 110ff; Annex-United Nations Water Mandate, page 159f	
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Sustainability Report 2021: Siemens at a glance, page 11ff; Strategy, page 17ff; Corporate citizenship, page 110ff; Annex-United Nations Water Mandate, page 159f	-
	203-2 Significant indirect economic impacts	Siemens Annual Report 2021: Combined Management Report 8. Report on expected developments and associated material opportunities and risks, page 27ff Sustainability Report 2021: Siemens at a glance, page 11ff; Sustainable development of Societies, page 17ff; Working at Siemens, page 94ff; Corporate citizenship, page 110ff; Climate action, page 76ff Sustainable supply chain practice, page 62ff; Annex-United Nations Water Mandate, page 159f	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 204: Procurement Practices</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Sustainable supply chain practice, page 62ff;	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Sustainable supply chain practice, page 62ff;	
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Sustainability Report 2021: Sustainable supply chain practice, page 62ff;	-
<b>GRI 205: Anti-corruption</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff	
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Sustainability Report 2021: Compliance, page 48ff	-
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report 2021: Compliance, page 48ff	-
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2021: Compliance, page 48ff	Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.



GRI-Standard	Detail	Reference	Additional Information
<b>GRI 206: Anti-competitive Behavior</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff	
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Siemens Annual Report 2021: Consolidated Financial Statements 6. Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, page 70; Sustainability Report 2021: Compliance, page 48ff	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 300 Environmental Standards Series</b>			
<b>GRI 301: Materials</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Conservation of resources, page 73f	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Conservation of resources, page 73f	
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Sustainability Report 2021: 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	Sustainability Report 2021: 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.

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 302: Energy</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Conservation resources 83f	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Conservation resources 83ff	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Sustainability Report 2021: Conservation resources 83ff	-
	302-2 Energy consumption outside of the organization	Sustainability Report 2021: Conservation resources 83ff	Starting with fiscal 2016, we disclose Scope 3 upstream emissions, currently we do not disclose downstream emissions.
	302-3 Energy intensity	Sustainability Report 2021: Conservation resources 83ff	-
	302-4 Reduction of energy consumption	Sustainability Report 2021: Conservation resources 83ff	-
	302-5 Reductions in energy requirements of products and services	Sustainability Report 2021: Conservation resources 83ff	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 303: Water</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Conservation of resources - water , page 86f	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Conservation of resources - water , page 86f	
<b>GRI 303: Water and effluents 2018</b>	303-1 Interactions with water as a shared resource	Sustainability Report 2021: Conservation of resources - water , page 86f	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.
	303-2 Management of water discharge -related impact	Sustainability Report 2021: Conservation of resources - water , page 86f	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.
	303-3 Water withdrawal	Sustainability Report 2021: Conservation of resources - water , page 86f	-
	303-4 Water discharge	Sustainability Report 2021: Conservation of resources - water , page 86f	
	303-3 Water consumption	Sustainability Report 2021: Conservation of resources - water , page 86f	

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 305: Emissions</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff	-
	103-3 Evaluation of the management approach	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff	-
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	-
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	-
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	-
	305-4 GHG emissions intensity	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	Our aim is to be carbon neutral by 2030, therefore the reduction in GHG emissions is our main target. Furthermore we report efficiency in primary energy with respect to comparable revenue.
	305-5 Reduction of GHG emissions	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	-
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability Report 2021: Climate action-greenhouse gas emissions, page 76ff Our sustainability indicators, page 113ff	-
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Sustainability Report 2021: Climate action - greenhouse gas emissions, page 76ff	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 306: Effluents and Waste</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Conservation resources , page 83ff	-
	103-3 Evaluation of the management approach	Sustainability Report 2021: Conservation resources , page 83ff	-
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste related impacts	Sustainability Report 2021: Conservation of resources- waste , page 85f	-
	306-2 Management of significant waste related impacts	Sustainability Report 2021: Conservation of resources- waste , page 85f	-
	306-3 Waste generated	Sustainability Report 2021: Conservation of resources- waste , page 85f	-
	306-4 Waste diverted from disposal	Sustainability Report 2021: Conservation of resources- waste , page 85f	-
	306-5 Waste directed to disposal	Sustainability Report 2021: Conservation of resources- waste , page 85f	-
<b>GRI 307: Environmental Compliance</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Conservation of resources-Environment related incidents and penalties, page 87	-
	103-3 Evaluation of the management approach	Sustainability Report 2021: Conservation of resources-Environment related incidents and penalties, page 87	-
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Sustainability Report 2021: Conservation of resources-Environment related incidents and penalties, page 87	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 308: Supplier Environmental Assessment</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria		We procure from some 63,000 supplier in around 145 countries, it is not possible for us to inspect all suppliers to the same extent. We have therefore established a risk-based system to systematically identify potential risks in our supply chain.
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2021: Compliance, page 48ff Sustainable supply chain practice, page 62ff; Business Conduct Guidelines: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2021-sag-bcg-en.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2021-sag-bcg-en.pdf</a>	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	Detail	Reference	Additional Information
<b>GRI 400 Social Standards Series</b>			
<b>GRI 401: Employment</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Working at Siemens, page 94ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Working at Siemens, page 94ff	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Sustainability Report 2021: Working at Siemens, page 94ff Our Sustainability Indicators, page 113ff	We do not report according to age group, gender and region since this information is classified as confidential. Employment guidelines are integrated part of our Business Conduct Guidelines for our own employees and for our suppliers; Wherever we operate we comply with local laws and regulations.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		We do not report according to the type of employment contract since this information is classified as confidential. Furthermore benefits depends according to local laws and regulations.
	401-3 Parental leave		We do not report according to age group, gender and parental leaves since this information is classified as confidential.



GRI-Standard	Detail	Reference	Additional Information
<b>GRI 403: Occupational Health and Safety</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021 Occupational health and safety, page 106ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021 Occupational health and safety, page 106ff	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-3 Occupational health services	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-5 Worker training on occupational health and safety	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-6 Promotion of worker health	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2021 Occupational health and safety, page 106ff	
	403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2021 Occupational health and safety, page 106ff	-
	403-9 Work-related injuries	Sustainability Report 2021 Occupational health and safety, page 106ff Our Sustainability indicators, page 113ff	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 404: Training and Education</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Working at Siemens, page 94ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Working at Siemens, page 94ff	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Sustainability Report 2021: Working at Siemens, page 94ff	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.
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2021: Working at Siemens, page 94ff	As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.
	404-3 Percentage of employees receiving regular performance and career development reviews		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>GRI 405: Diversity and Equal Opportunity</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Working at Siemens, page 94ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Working at Siemens, page 94ff	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Sustainability Report 2021: Working at Siemens, page 94ff	As a general rule, every employee has the same rights and opportunities, as part of our diversity and anti-discrimination program.
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report 2021: Working at Siemens, page 94ff	Siemens pursues the principle of performance-related compensation – regardless of gender. Remuneration data is regarded confidential and is therefore not reported.

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 406: Non-discrimination</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff	
<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>GRI 408: Child Labor</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 409: Forced or Compulsory Labor</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2021: Working at Siemens, page 94ff; Compliance, page 48ff Sustainable supply chain practice, page 62ff;	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 412: Human Rights Assessment</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	
	103-2 The management approach and its components	Sustainability Report 2021 Human Rights, page 46ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021 Human Rights, page 46ff	
<b>GRI 412: Human Rights Assessment 2016</b>	412-1 Operations that have been subject to human rights reviews or impact assessments	Sustainability Report 2021 Human Rights, page 46ff	-
	412-2 Employee training on human rights policies or procedures	Sustainability Report 2021 Human Rights, page 46ff	-
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Report 2021 Compliance, page 48ff Sustainable supply chain practice, page 62ff Human Rights, page 46ff Business Conduct Guidelines: <a href="https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2021-sag-bcg-en.pdf">https://assets.new.siemens.com/siemens/assets/api/uuid:5c242542-e991-4b97-af63-090ad509be74/2021-sag-bcg-en.pdf</a>	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 413: Local Communities</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Corporate Citizenship 100ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Corporate Citizenship 100ff	
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs		Community Engagement is managed locally by our Corporate Citizen Representatives in the regions. Additionally we have started various local Business to Society projects that have a string focus on local communities and the impact Siemens has in the regions it is operating in.
	413-2 Operations with significant actual and potential negative impacts on local communities		Community Engagement is managed locally by our Corporate Citizen Representatives in the regions. Additionally we have started various local Business to Society projects that have a string focus on local communities and the impact Siemens has in the regions it is operating in.
<b>GRI 414: Supplier Social Assessment</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Sustainable supply chain practice, page 62ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Sustainable supply chain practice, page 62ff	
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Sustainability Report 2021: Sustainable supply chain practice, page 62ff	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	Sustainability Report 2021: Compliance, page 48ff Sustainable supply chain practice, page 62ff;	-

GRI-Standard	Detail	Reference	Additional Information
<b>GRI 419: Socioeconomic Compliance</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Sustainability Report 2021: Strategy, page 17ff GRI-Standards - key topics and boundaries, page 146ff	-
	103-2 The management approach and its components	Sustainability Report 2021: Compliance, page 48ff	
	103-3 Evaluation of the management approach	Sustainability Report 2021: Compliance, page 48ff	
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	Siemens Annual Report 2021: Consolidated Financial Statements 6. Note 22, Legal proceedings, page 70	-