

## Siemens GRI Standard Content Index for fiscal 2018

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
	<b>Organizational profile</b>				
	102-1 Name of the organization	Siemens Annual Report 2018: 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 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-3 Location of headquarters	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-4 Location of operations	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2;		Not applicable	
	102-5 Ownership and legal form	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Shareholder Letter 2018: <a href="http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2018.pdf">http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2018.pdf</a>		Not applicable	
	102-6 Markets served	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; B.6 Notes to Consolidated Financial Statements, page 64ff		Not applicable	
	102-7 Scale of the organization	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff		Not applicable	

102-8 Information on employees and other workers	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	Not applicable
102-9 Supply chain	Siemens Sustainability Information 2018; Supply chain management, page 36ff	Not applicable
102-10 Significant changes to the organization and its supply chain	Siemens Annual Report 2018: B.6 Note 3: Acquisitions, dispositions and discontinued operations, page 74f; Siemens Sustainability Information 2018; Supply chain management, page 36ff	Not applicable
102-11 Precautionary Principle or approach	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Working at Siemens, page 16ff; Occupational health and safety, page 20f; Supply chain management, page 36ff; Siemens Environmental Portfolio, page 25; Product stewardship, page 30ff; Compliance, page 32ff	Not applicable
102-12 External initiatives	Siemens Sustainability Information 2018: Foreword, page 2f; Sustainability at Siemens, page 6ff; Compliance, page 37ff	Not applicable
102-13 Membership of associations	Siemens Sustainability Information 2018: Foreword, page 2f; Sustainability at Siemens, page 6ff; Partnerships and Collaborations for Sustainability, page 11 Compliance, page 32ff	Not applicable
<b>Strategy</b>		
102-14 Statement from senior decision-maker	Siemens Sustainability Information 2018: Foreword: Sustainability at Siemens, page 6ff; Siemens Strategy Overview: <a href="http://www.siemens.com/about/en/strategic-overview.htm">http://www.siemens.com/about/en/strategic-overview.htm</a>	Not applicable
102-15 Key impacts, risks, and opportunities	Siemens Sustainability Information 2018: Foreword, page 2f; Sustainability at Siemens, page 6ff Siemens Annual Report 2018: A.3.1. Overall economic conditions, page 6; A.8. Report on expected developments and associated material opportunities and risks, page 28ff	Not applicable

Ethics and integrity		
102-16 Values, principles, standards, and norms of behavior	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Working at Siemens, page 16ff; Occupational health and safety, page 20f; Supply chain management, page 36ff; Product stewardship, page 30ff; Compliance, page 32ff;	Not applicable
102-17 Mechanisms for advice and concerns about ethics	Annex- Reporting method, page 45 Siemens Sustainability Information 2018: Partnerships and Collaborations for Sustainability, page 11; Compliance, page 37ff	
Governance		
102-18 Governance structure	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10	Not applicable
102-19 Delegating authority	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10	
102-20 Executive-level responsibility for economic, environmental, and social topics	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10	
102-21 Consulting stakeholders on economic, environmental, and social topics	Siemens Sustainability Information 2018: 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 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10; Siemens Strategy Overview: <a href="http://www.siemens.com/about/en/strategic-overview.htm">http://www.siemens.com/about/en/strategic-overview.htm</a>	In most cases project related Stakeholder Engagement and composition of committees are responsibility of regional entities. Report on regional or project level is not feasible due to the variety of projects and business activities. Additionally, stakeholder engagement is in our Project Management guideline, implementation is ensured by regional Project Management Coordinators.

GRI 102: General Disclosures 2016	102-23 Chair of the highest governance body	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10		
	102-24 Nominating and selecting the highest governance body	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the supervisory board, page 139ff Bylaws of the supervisory board: <a href="http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf">http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf</a>		
	102-25 Conflicts of interest	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff; Siemens Sustainability Information 2018: Sustainability governance and organization, page 10		
	102-26 Role of highest governance body in setting purpose, values, and strategy	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff		
	102-27 Collective knowledge of highest governance body	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff; Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff		
	102-28 Evaluating the highest governance body's performance	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; Siemens Sustainability Information 2018: Foreword, page 2f; Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability, page 11; Annex - United Nations Global Compact 52ff <a href="http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf">http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_supervisory_board.pdf</a>		
	102-29 Identifying and managing economic, environmental, and social impacts	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff; A.8 Report on expected developments and associated material opportunities and risks, page 28ff Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Compliance, page 32ff		
	102-30 Effectiveness of risk management processes	Siemens Annual Report 2018: A.8 Report on expected developments and associated material opportunities and risks, page 28ff C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff;		
	102-31 Review of economic, environmental, and social topics	Siemens Annual Report 2018: C.4 Corporate Governance, page 144ff; C.3 Report of the Supervisory Board, page 139ff; A.8 Report on expected developments and associated material opportunities and risks, page 28ff; Siemens Sustainability Information 2018: Compliance, page 32ff		
	102-32 Highest governance body's role in sustainability reporting	Siemens Sustainability Information 2018: Sustainability governance and organization, page 10		
	102-33 Communicating critical concerns	Siemens Annual Report 2018: C.3 Report of the Supervisory Board, page 139ff C.4 Corporate Governance, page 144ff;		
	102-34 Nature and total number of critical concerns	Siemens Annual Report 2018: C.3 Report of the Supervisory Board, page 139ff C.4 Corporate Governance, page 144ff;	Report the nature and total number of critical concern	Is not reported as data is confidential. However data is recorded in our Risks and Internal Control Management Tool.
	102-35 Remuneration policies	Siemens Annual Report 2018: A.10 Compensation Report, page 43ff		
	102-36 Process for determining remuneration	Siemens Annual Report 2018: C.3 Report of the Supervisory Board, page 139ff C.4 Corporate Governance, page 144ff;		
	102-37 Stakeholders involvement in remuneration	Siemens Annual Report 2018: C.3 Report of the Supervisory Board, page 139ff C.4 Corporate Governance, page 144ff;		
	102-38 Annual total compensation ratio	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2018, detailed information on remuneration is confidential.
	102-39 Percentage increase in annual total compensation ratio	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	a. Report the process for determining remuneration	Only general reference in employee chapter of Siemens Sustainability Information 2018, detailed information on remuneration is confidential.

Stakeholder engagement		
102-40 List of stakeholder groups	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability page 11	Not applicable
102-41 Collective bargaining agreements	Siemens Sustainability Information 2018: Annex- Reporting Method, page 45; Working at Siemens, page 16ff	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 2018: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability page 11; Dialogue with stakeholder groups, <a href="http://www.siemens.com/global/en/home/company/sustainability.html">http://www.siemens.com/global/en/home/company/sustainability.html</a>	
102-43 Approach to stakeholder engagement	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability page 11; Dialogue with stakeholder groups, <a href="http://www.siemens.com/global/en/home/company/sustainability.html">http://www.siemens.com/global/en/home/company/sustainability.html</a>	Not applicable
102-44 Key topics and concerns raised	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Partnerships and collaborations for Sustainability page 11; Dialogue with stakeholder groups, <a href="http://www.siemens.com/global/en/home/company/sustainability.html">http://www.siemens.com/global/en/home/company/sustainability.html</a>	Not applicable
Reporting practice		
102-45 Entities included in the consolidated financial statements	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; A.9. Siemens AG, page 40f; B.6. notes to consolidated statement Note 35, page 110ff	Not applicable
102-46 Defining report content and topic boundaries	Siemens Sustainability Information 2018: Annex- Reporting method, page 45 Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Annex - Reporting method, page 45	Not applicable
102-47 List of material topics	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 50	Not applicable
102-48 Restatements of information	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 50	Not applicable
102-49 Changes in reporting	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Annex - GRI Standards key topics and boundaries, page 50	Not applicable
102-50 Reporting period	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2018: Annex- Reporting method, page 45	Not applicable
102-51 Date of most recent report	Siemens Annual Report 2018: A.1. Organization of the Siemens Group and basis of presentation, page 2; Siemens Sustainability Information 2018: Annex- Reporting method, page 45	Not applicable
102-52 Reporting cycle	Siemens Sustainability Information 2018: Annex - Reporting Method, page 45; Siemens Annual Report 2018: Independent Auditor's Report, page 139ff Siemens Annual Report 2018:	Not applicable
102-53 Contact point for questions regarding the report	Further information and information resources, page 158; Siemens Sustainability Information 2018: Further information and information resources, page 59	Not applicable
102-54 Claims of reporting in accordance with the GRI Standards	Siemens Sustainability Information 2018: Annex - Reporting Method, page 45;	Not applicable
102-55 GRI content index	Siemens Sustainability Information 2018: Annex - Reporting Method, page 45;	Not applicable
102-56 External assurance	Siemens Annual Report 2018: Independent Auditor's report, page 133ff Siemens Sustainability Information 2018: Annex - Reporting Method, page 45; Independent auditor's limited assurance report, page 56f;	Not applicable

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f		Not applicable	
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff; Corporate citizenship, page 22			
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff; Corporate citizenship, page 22			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Siemens Annual Report 2018: A. 4 Results of operations, page 18; Siemens Shareholder Letter 2018: <a href="http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2018.pdf">http://www.siemens.com/investor/pool/newsletter/shareholder_letter_4_quarter_2018.pdf</a> Siemens Sustainability Information 2018: Compliance, page 32ff; Corporate citizenship, page 22		Not applicable	
	201-2 Financial implications and other risks and opportunities due to climate change	Siemens Annual Report 2018: A. 8 Report on expected developments and associated material opportunities and risks, page 28ff; Siemens Sustainability Information 2018: Foreword, page 2f; Sustainability at Siemens, page 6ff; Supply chain management, page 36ff; Product stewardship, page 30ff; Compliance, page 32ff; Corporate citizenship, page 22; Annex -United Nations Global Compact, page 52		Not applicable	
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Annual Report 2018: B.6 Consolidated Financial Statements Note 27 Personnel Costs, page 103; A.2 Financial performance system, page 3f;		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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff; Corporate citizenship, page 22	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff; Corporate citizenship, page 22	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	Not applicable
	202-2 Proportion of senior management hired from the local community	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	Not applicable
Indirect Economic Impacts			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 22; Annex-United Nations Water Mandate, page 55	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 22; Annex-United Nations Water Mandate, page 55	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Sustainable Development of Societies, page 6f; Corporate citizenship, page 22; Annex-United Nations Water Mandate, page 55	Not applicable
	203-2 Significant indirect economic impacts	Siemens Annual Report 2018: A 8. Report on expected developments and associated material opportunities and risks, page 28ff Siemens Sustainability Information 2018: Sustainability at Siemens, page 6ff; Sustainable development of Societies, page 6f; Working at Siemens, page 16ff; Supply chain management, page 36ff; Siemens Environmental Portfolio, page 25; Corporate citizenship, page 22; Annex - United Nations Water Mandate, page 55	Not applicable

Procurement Practices			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Supply chain management, page 36ff;	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Supply chain management, page 36ff;	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Siemens Sustainability Information 2018: Supply chain management, page 36ff;	Not applicable
Anti-corruption			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Siemens Sustainability Information 2018: Compliance, page 32ff	Not applicable
	205-2 Communication and training about anti-corruption policies and procedures	Siemens Sustainability Information 2018: Compliance, page 32ff	Not applicable
	205-3 Confirmed incidents of corruption and actions taken	Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.	Not applicable
Anti-competitive Behavior			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Siemens Annual Report 2018: B.6 Notes to Consolidated Financial Statements - Note 22 - Legal Proceedings, page 92f; Siemens Sustainability Information 2018: Compliance, page 32ff	Not applicable



GRI 300 Environmental Standards Series

Materials			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources, page 27f	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources, page 27f	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Siemens Sustainability Information 2018: 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 2018: 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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	Not applicable
	302-2 Energy consumption outside of the organization	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	Starting with fiscal 2016, we disclose Scope 3 upstream emissions, currently we do not disclose downstream emissions.
	302-3 Energy intensity	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	Not applicable
	302-4 Reduction of energy consumption	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	Not applicable
	302-5 Reductions in energy requirements of products and services	Siemens Sustainability Information 2018: Conservation of resources - energy consumption, page 27	Not applicable

Water			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources - water , page 29f	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources - water , page 29f	
GRI 303: Water 2016	303-1 Water withdrawal by source	Siemens Sustainability Information 2018: Conservation of resources - water , page 29f	Not applicable
	303-2 Water sources significantly affected by withdrawal of water	Siemens Sustainability Information 2018: Conservation of resources - water , page 29f	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 2018: Conservation of resources - water , page 29f	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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	Not applicable
	305-2 Energy indirect (Scope 2) GHG emissions	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	Siemens is reporting market based emissions. Compared to that Scope 2 emissions derived from location based methodology sum up to 1.079.711t (FY 2017: 1.069.451 t)
	305-3 Other indirect (Scope 3) GHG emissions	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	Not applicable
	305-4 GHG emissions intensity	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	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 2018: Conservation of resources - greenhouse gas emissions, page 27f	Not applicable
	305-6 Emissions of ozone-depleting substances (ODS)	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	Not applicable
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Siemens Sustainability Information 2018: Conservation of resources - greenhouse gas emissions, page 27f	Not applicable

Effluents and Waste			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources , page 26ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources , page 26ff	
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Siemens Sustainability Information 2018: Conservation of resources- water page 29f	Not applicable
	306-2 Waste by type and disposal method	Siemens Sustainability Information 2018: Conservation of resources- waste , page 28	Not applicable
	306-3 Significant spills	Siemens Sustainability Information 2018: Conservation of resources-Environmental related incidents and penalties, page 29	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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Conservation of resources-Environmental related incidents and penalties, page 29	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Conservation of resources-Environmental related incidents and penalties, page 29	
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Siemens Sustainability Information 2018: Conservation of resources-Environmental related incidents and penalties, page 29	Not applicable
Supplier Environmental Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff Supply chain management, page 36ff;	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff Supply chain management, page 36ff;	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken	Siemens Sustainability Information 2018: Compliance, page 32ff Supply chain management, page 36ff; Business Conduct Guidelines: <a href="https://www.siemens.com/content/dam/interne/siemens-com/global/company/sustainability/compliance/pdf/business-conduct-guidelines-d.pdf">https://www.siemens.com/content/dam/interne/siemens-com/global/company/sustainability/compliance/pdf/business-conduct-guidelines-d.pdf</a>	We procure from some 90,000 supplier in around 150 countries, it is not possible for us to inspect all suppliers to the same extent. We have therefore established a risk-based system to Detailed guidelines are included in our Business Conduct Guidelines for Suppliers. Siemens follows here a risk based approach; Cases are reported as part of our supplier audits, detailed breakdown of single cases and measures does not provide additional information.

GRI 400 Social Standards Series

Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Siemens Sustainability Information 2018: 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
	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.
Occupational Health and Safety			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens, page 16ff Occupational health and safety, page 20f	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: 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 2018: 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 2018: 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 2018: 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 2018: 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 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Siemens Sustainability Information 2018: 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 average hours does not provide additional information.
	404-2 Programs for upgrading employee skills and transition assistance programs	Siemens Sustainability Information 2018: 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.
	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>Diversity and Equal Opportunity</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Siemens Sustainability Information 2018: 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. Siemens pursues the principle of performance-related compensation – regardless of gender. Remuneration data is regarded confidential and is therefore not reported.
	405-2 Ratio of basic salary and remuneration of women to men	Siemens Sustainability Information 2018: Working at Siemens, page 16ff	
<b>Non-discrimination</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance, page 32ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance, page 32ff	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken		Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.
<b>Child Labor</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens, page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Working at Siemens, page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Siemens Sustainability Information 2018: Working at Siemens, page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	Not applicable

Forced or Compulsory Labor			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Working at Siemens , page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Working at Siemens , page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	
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 2018: Working at Siemens , page 16ff; Compliance, page 32ff Supply chain management, page 36ff;	Not applicable
Human Rights Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	
	103-2 The management approach and its components	Siemens Sustainability Information 2018 Human Rights, page 39ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018 Human Rights, page 39ff	
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 2018 Human Rights, page 39ff	Not applicable
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Siemens Sustainability Information 2018 Compliance, page 32ff Supply Chain Management, page 36ff Human Rights, page 39ff Business Conduct Guidelines: <a href="https://www.siemens.com/content/dam/internet/siemens-com/global/company/sustainability/compliance/pdf/business-conduct-guidelines-d.pdf">https://www.siemens.com/content/dam/internet/siemens-com/global/company/sustainability/compliance/pdf/business-conduct-guidelines-d.pdf</a>	Not applicable
Local Communities			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Corporate Citizenship 22ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Corporate Citizenship 22ff	
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 strong focus on 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 strong focus on

Supplier Social Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Supply chain management, page 36ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Supply chain management, page 36ff	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Siemens Sustainability Information 2018: Supply chain management, page 36ff	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 2018: Compliance, page 32ff Supply chain management, page 36ff;	Not applicable
Socioeconomic Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Sustainability Information 2018: Sustainable Development of Societies 6ff GRI-Standards - key topics and boundaries 50f	Not applicable
	103-2 The management approach and its components	Siemens Sustainability Information 2018: Compliance 32ff	
	103-3 Evaluation of the management approach	Siemens Sustainability Information 2018: Compliance 32ff	
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Siemens Annual Report 2018: B.6. Note 22, Legal proceedings, page 92f	Not applicable