

Siemens Energy Sustainability Report 2024

GRI Content Index



Siemens Energy AG has reported in accordance with the GRI Standards for the period from October 1, 2023 to September 30, 2024 (“GRI Standards,” see [GRI Content Index](#)). The GRI 1 was used – GRI 1: Foundation 2021 – and no GRI Sector Standard was applicable. The page numbers included in the GRI Content Index refer to the respective pages of the [Siemens Energy Sustainability Report 2024](#). If a reference is introduced with “AR” it refers to the [Siemens Energy Annual Report 2024](#). GRI has been notified of the use of the GRI Standards and its application.

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 1: Foundation 2021							
Material topic	GRI 2: General disclosures 2021							
Material topic		The organization and its reporting practices						
Material topic	GRI 2: General disclosures 2021	GRI 2-1: Organizational details						
		GRI 2-1: Organizational details	a.		74			
		GRI 2-1: Organizational details	b.		74			
		GRI 2-1: Organizational details	c.		74			
		GRI 2-1: Organizational details	d.		10; AR 9			
Material topic	GRI 2: General disclosures 2021	GRI 2-2: Entities included in the organization’s sustainability reporting						
		GRI 2-2: Entities included in the organization’s sustainability reporting	a.		11, 74			
		GRI 2-2: Entities included in the organization’s sustainability reporting	b.		AR 136-143, 145, 146			The Sustainability and Annual Report report on the Siemens Energy Group.
		GRI 2-2: Entities included in the organization’s sustainability reporting	c.		74; AR 136-143, 145, 146			
		GRI 2-2: Entities included in the organization’s sustainability reporting	c.	i.	74; AR 136-143, 145, 146			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-2: Entities included in the organization's sustainability reporting	c.	ii.	74; AR 136-143, 145, 146			Structural changes that significantly impact our activities mentioned in the Sustainability Report or trigger any adjustments, will be carried out within one year after the structural change occurred.
		GRI 2-2: Entities included in the organization's sustainability reporting	c.	iii.	74; AR 136-143, 145, 146			
Material topic	GRI 2: General disclosures 2021	GRI 2-3: Reporting period, frequency and contact point						
		GRI 2-3: Reporting period, frequency and contact point	a.		74			
		GRI 2-3: Reporting period, frequency and contact point	b.		74			
		GRI 2-3: Reporting period, frequency and contact point	c.		90			
		GRI 2-3: Reporting period, frequency and contact point	d.		90			
Material topic	GRI 2: General disclosures 2021	GRI 2-4: Restatements of information						
		GRI 2-4: Restatements of information	a.		87			In case of any restatements, they are disclosed in footnotes.
		GRI 2-4: Restatements of information	a.	i.	87			
		GRI 2-4: Restatements of information	a.	ii.	87			
GRI 2-5: External assurance								
Material topic	GRI 2: General disclosures 2021	GRI 2-5: External assurance	a.		75, 76			
		GRI 2-5: External assurance	b.		88			
		GRI 2-5: External assurance	b.	i.	88			
		GRI 2-5: External assurance	b.	ii.	88			
		GRI 2-5: External assurance	b.	iii.	88			
Material topic		Activities and workers						
Material topic	GRI 2: General disclosures 2021	GRI 2-6: Activities, value chain and other business relationships						
		GRI 2-6: Activities, value chain and other business relationships	a.		10			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-6: Activities, value chain and other business relationships	b.					
		GRI 2-6: Activities, value chain and other business relationships	b.	i.	11; AR 9-11, 15/16, 33/34, 40/41			
		GRI 2-6: Activities, value chain and other business relationships	b.	ii.	52			
		GRI 2-6: Activities, value chain and other business relationships	b.	iii.	52; AR 9-11, 15/16, 33/34, 40/41			
		GRI 2-6: Activities, value chain and other business relationships	c.		52; AR 9-11, 15/16, 33/34, 40/41			
		GRI 2-6: Activities, value chain and other business relationships	d.		52; AR 9-11, 15/16, 33/34, 40/41			
Material topic	GRI 2: General disclosures 2021	GRI 2-7: Employees						
		GRI 2-7: Employees	a.		69	2-7 a. – c.	Information unavailable/incomplete	We report on employee disclosures, but not to the full level of detail. However, we aim to increase data transparency.
		GRI 2-7: Employees	b.			2-7 a. – c.		
		GRI 2-7: Employees	b.	i.		2-7 a. – c.		
		GRI 2-7: Employees	b.	ii.		2-7 a. – c.		
		GRI 2-7: Employees	b.	iii.		2-7 b.iii		
		GRI 2-7: Employees	b.	iv.		2-7 a. – c.	Information unavailable/incomplete	We report on employee disclosures, but not to the full level of detail. However, we aim to increase data transparency. Total number of non-guaranteed hours employees makes up less than 5% of our workforce. The number is thus not material for Siemens Energy. (2-7 b. iii)
		GRI 2-7: Employees	b.	v.		2-7 a. – c.		
		GRI 2-7: Employees	c.			2-7 a. – c.		
		GRI 2-7: Employees	c.	i.		2-7 a. – c.		
		GRI 2-7: Employees	c.	ii.		2-7 a. – c.		
		GRI 2-7: Employees	d.		69			
		GRI 2-7: Employees	e.		69			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-8: Workers who are not employees						
		GRI 2-8: Workers who are not employees	a.		69	2-8 a. – c.	information unavailable/incomplete	We report on accidents of non-employee workers (see GRI 403), but not their total number or any further details, as our processes and systems do not fully cover all data points. We aim to increase data transparency.
		GRI 2-8: Workers who are not employees	a.	i.	69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	a.	ii.	69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	b.		69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	b.	i.	69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	b.	ii.	69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	c.		69	2-8 a. – c.		
		GRI 2-8: Workers who are not employees	c.		69	2-8 a. – c.		
Material topic		Governance						
Material topic	GRI 2: General disclosures 2021	GRI 2-9: Governance structure and composition						
		GRI 2-9: Governance structure and composition	a.		76; AR 160-168			
		GRI 2-9: Governance structure and composition	b.		19, 76; AR 160-168			
		GRI 2-9: Governance structure and composition	c.		AR 160-168			
		GRI 2-9: Governance structure and composition	c.	i.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	ii.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	iii.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	iv.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	v.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	vi.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	vii.	AR 160-168			
		GRI 2-9: Governance structure and composition	c.	viii.	AR 160-168			
Material topic	GRI 2: General disclosures 2021	GRI 2-10: Nomination and selection of the highest governance body						
		GRI 2-10: Nomination and selection of the highest governance body	a.		AR 165, 166			
		GRI 2-10: Nomination and selection of the highest governance body	b.		AR 165, 166			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-10: Nomination and selection of the highest governance body	b.	i.	AR 165, 166			
		GRI 2-10: Nomination and selection of the highest governance body	b.	ii.	AR 165, 166			
		GRI 2-10: Nomination and selection of the highest governance body	b.	iii.	AR 165, 166			
		GRI 2-10: Nomination and selection of the highest governance body	b.	iv.	AR 165, 166			
Material topic	GRI 2: General disclosures 2021	GRI 2-11: Chair of the highest governance body						
		GRI 2-11: Chair of the highest governance body	a.		AR 153-159			
		GRI 2-11: Chair of the highest governance body	b.		AR 153-159			
Material topic	GRI 2: General disclosures 2021	GRI 2-12: Role of the highest governance body in overseeing the management of impacts						
		GRI 2-12: Role of the highest governance body in overseeing the management of impacts	a.		AR 153-159			
		GRI 2-12: Role of the highest governance body in overseeing the management of impacts	b.		AR 153-159			
		GRI 2-12: Role of the highest governance body in overseeing the management of impacts	b.	i.	AR 153-159			
		GRI 2-12: Role of the highest governance body in overseeing the management of impacts	b.	ii.	AR 153-159			
		GRI 2-12: Role of the highest governance body in overseeing the management of impacts	c.		AR 153-159			
Material topic	GRI 2: General disclosures 2021	GRI 2-13: Delegation of responsibility for managing impacts						
		GRI 2-13: Delegation of responsibility for managing impacts	a.		16, 19			
		GRI 2-13: Delegation of responsibility for managing impacts	a.	i.	16, 19			Our CSO leads all sustainability activities, including impact management.
		GRI 2-13: Delegation of responsibility for managing impacts	a.	ii.	16, 19			The CSO has delegated the responsibility for impact management to the Vice President of Sustainability.

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2025	GRI 2-13: Delegation of responsibility for managing impacts	b.		16			The Vice President of Sustainability reports on the management of the organization's sustainability-related impacts to the Sustainability Council chaired by the CSO, which meets regularly. The CSO reports to the Sustainability and Finance Committee within the Supervisory Board.
Material topic	GRI 2: General disclosures 2021	GRI 2-14: Role of the highest governance body in sustainability reporting						
		GRI 2-14: Role of the highest governance body in sustainability reporting	a.		16; AR 153-154			Our CEO, who is also our CSO, Christian Bruch, reviewed and approved the material topics and the disclosure of the Sustainability Report. Our Sustainability and Finance Committee of the Supervisory Board was informed on both accounts.
		GRI 2-14: Role of the highest governance body in sustainability reporting	b.		16; AR 153-154			
Material topic	GRI 2: General disclosures 2021	GRI 2-15: Conflicts of interest						
		GRI 2-15: Conflicts of interest	a.		AR 56, 155/156, 173-176, 179, 181			
		GRI 2-15: Conflicts of interest	b.		AR 56, 155/156, 173-176, 179, 181			
		GRI 2-15: Conflicts of interest	b.	i.	AR 56, 155/156, 173-176, 179, 181			
		GRI 2-15: Conflicts of interest	b.	ii.	AR 56, 155/156, 173-176, 179, 181			
		GRI 2-15: Conflicts of interest	b.	iii.	AR 56, 155/156, 173-176, 179, 181			
		GRI 2-15: Conflicts of interest	b.	iv.	AR 56, 155/156, 173-176, 179, 181			
Material topic	GRI 2: General disclosures 2021	GRI 2-16: Communication of critical concerns						
		GRI 2-16: Communication of critical concerns	a.		57, 60; AR 38/39	2-16 a. and b.	Confidentiality constraints	Critical concerns are reported regularly to the supervisory board (audit committee) in line with the internal control and enterprise risk management approach and the internal audit proceedings as described in the Annual Report. However, disclosure of a total number and nature of critical concerns are confidential under corporate law and privileged. Therefore, it can not be disclosed due to confidentiality constraints.
		GRI 2-16: Communication of critical concerns	b.		AR 38/39	2-16 a. and b.		

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-17: Collective knowledge of the highest governance body						
		GRI 2-17: Collective knowledge of the highest governance body	a.		16, 57; AR 163			
Material topic	GRI 2: General disclosures 2021	GRI 2-18: Evaluation of the performance of the highest governance body						
		GRI 2-18: Evaluation of the performance of the highest governance body	a.		AR 12, 13			
		GRI 2-18: Evaluation of the performance of the highest governance body	b.		AR 12, 13			
		GRI 2-18: Evaluation of the performance of the highest governance body	c.		AR 12, 13			
Material topic	GRI 2: General disclosures 2021	GRI 2-19: Remuneration policies						
		GRI 2-19: Remuneration policies	a.		16, 28; AR 177-179			
		GRI 2-19: Remuneration policies	a.	i.	16, 28; AR 177-179			
		GRI 2-19: Remuneration policies	a.	ii.	AR 177-179		Confidentiality constraints	We do not disclose detailed information on sign-on bonuses or recruitment incentive payments due to confidentiality constraints linked to our competitive advantage.
		GRI 2-19: Remuneration policies	a.	iii.	AR 177-179			
		GRI 2-19: Remuneration policies	a.	iv.	AR 177-179			
		GRI 2-19: Remuneration policies	a.	v.	AR 177-179			
		GRI 2-19: Remuneration policies	b.		16, 28; AR 177-179			
Material topic	GRI 2: General disclosures 2021	GRI 2-20: Process to determine remuneration						
		GRI 2-20: Process to determine remuneration	a.		AR 180-188, 195/196			
		GRI 2-20: Process to determine remuneration	a.	i.	AR 180-188, 195/196			
		GRI 2-20: Process to determine remuneration	a.	ii.	AR 180-188, 195/196			
		GRI 2-20: Process to determine remuneration	a.	iii.	AR 180-188, 195/196			
		GRI 2-20: Process to determine remuneration	b.		AR 180-188, 195/196			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-21: Annual total compensation ratio						
		GRI 2-21: Annual total compensation ratio	a.		67; AR 179, 183/184			
		GRI 2-21: Annual total compensation ratio	b.		67; AR 179, 183/184			
		GRI 2-21: Annual total compensation ratio	c.		67; AR 179, 183/184			
Material topic		Strategy, policies and practices						
Material topic	GRI 2: General disclosures 2021	GRI 2-22: Statement on sustainable development strategy						
		GRI 2-22: Statement on sustainable development strategy	a.		2			
Material topic	GRI 2: General disclosures 2021	GRI 2-23: Policy commitments						
		GRI 2-23: Policy commitments	a.		53, 57, 58, 79			Our commitments and actions related to responsible business conduct are in line with the precautionary principle. Link to human rights policy statement: Compliance (siemens-energy.com)
		GRI 2-23: Policy commitments	a.	i.	53, 57, 58, 79			
		GRI 2-23: Policy commitments	a.	ii.	53, 57, 58, 79			
		GRI 2-23: Policy commitments	a.	iii.	53, 57, 58, 79			
		GRI 2-23: Policy commitments	a.	iv.	53, 57, 58, 79			
		GRI 2-23: Policy commitments	b.		56			
		GRI 2-23: Policy commitments	b.	i.	56			
		GRI 2-23: Policy commitments	b.	ii.	57			
		GRI 2-23: Policy commitments	c.		53, 57, 58, 79			
		GRI 2-23: Policy commitments	d.		53, 57, 58, 79			
		GRI 2-23: Policy commitments	e.		53, 57, 58, 79			
		GRI 2-23: Policy commitments	f.		53, 57, 58, 79			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-24 Embedding policy commitments						
		GRI 2-24 Embedding policy commitments	a.		53, 57, 58, 79			
		GRI 2-24 Embedding policy commitments	a.	i.	53, 57, 58, 79			
		GRI 2-24 Embedding policy commitments	a.	ii.	53, 57, 58, 79			
		GRI 2-24 Embedding policy commitments	a.	iii.	53, 57, 58, 79			
		GRI 2-24 Embedding policy commitments	a.	iv.	53, 57, 58, 79			
Material topic	GRI 2: General disclosures 2021	GRI 2-25: Processes to remediate negative impacts						
		GRI 2-25: Processes to remediate negative impacts	a.		58			
		GRI 2-25: Processes to remediate negative impacts	b.		57, 60, 64			Stakeholders can use our grievance mechanism channels to give feedback to improve these. Feedback can be also provided via the global employee engagement survey.
		GRI 2-25: Processes to remediate negative impacts	c.		57, 61			Our internal reviews in the course of our compliance risk management, including knowledge gained during compliance investigations and audits performed by our internal audit function together with the evaluation of case statistics, indicate that our compliance system is well-designed and effectively implemented. Based on the nature of our businesses, the environments in which we operate, and the wide range of different geographical regions, we do not regard the number of incidents as unusual.
		GRI 2-25: Processes to remediate negative impacts	d.		57, 58			
		GRI 2-25: Processes to remediate negative impacts	e.		57, 61			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic	GRI 2: General disclosures 2021	GRI 2-26: Mechanisms for seeking advice and raising concerns						
		GRI 2-26: Mechanisms for seeking advice and raising concerns	a.		60			
		GRI 2-26: Mechanisms for seeking advice and raising concerns	a.	i.	60			
		GRI 2-26: Mechanisms for seeking advice and raising concerns	a.	ii.	60			
Material topic	GRI 2: General disclosures 2021	GRI 2-27: Compliance with laws and regulations						
		GRI 2-27: Compliance with laws and regulations	a.		60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	a.	i.	60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	a.	ii.	60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	b.		60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	b.	i.	60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	b.	ii.	60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	c.		60; AR 35, 117, 118, 119			
		GRI 2-27: Compliance with laws and regulations	d.		60; AR 35, 117, 118, 119			
Material topic	GRI 2: General disclosures 2021	GRI 2-28: Membership associations						
		GRI 2-28: Membership associations	a.		16			
Material topic		Stakeholder engagement						
Material topic	GRI 2: General disclosures 2021	GRI 2-29: Approach to stakeholder engagement						
		GRI 2-29: Approach to stakeholder engagement	a.		17, 49			
		GRI 2-29: Approach to stakeholder engagement	a.	i.	17, 49			
		GRI 2-29: Approach to stakeholder engagement	a.	ii.	17, 49			
		GRI 2-29: Approach to stakeholder engagement	a.	iii.	17, 49			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic	GRI 2: General disclosures 2021	GRI 2-30: Collective bargaining agreements							
		GRI 2-30: Collective bargaining agreements	a.		69				
		GRI 2-30: Collective bargaining agreements	b.					Working conditions and terms of employment of employees not covered by collective bargaining agreements are not based on collective bargaining agreements from other organizations.	
Material topic	GRI 3: Material topics 2021								
Material topic	GRI 3: Material topics 2021	GRI 3-1: Process to determine material topics	a.						
		GRI 3-1: Process to determine material topics	a.	i.	16; 15				
		GRI 3-1: Process to determine material topics	a.	ii.	16; 15				
		GRI 3-1: Process to determine material topics	b.		16; 15				
Material topic	GRI 3: Material topics 2021	GRI 3-2: List of material topics							
		GRI 3-2: List of material topics	a.		15				
		GRI 3-2: List of material topics	b.		15				
Material topic: Business conduct	Business conduct								
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021							
		GRI 3-3: Management of material topics 2021	a.		60				
		GRI 3-3: Management of material topics 2021	b.		60				
		GRI 3-3: Management of material topics 2021	c.		61				
		GRI 3-3: Management of material topics 2021	d.						
		GRI 3-3: Management of material topics 2021	d.	i.	59				
		GRI 3-3: Management of material topics 2021	d.	ii.	59				
		GRI 3-3: Management of material topics 2021	d.	iii.	59				
		GRI 3-3: Management of material topics 2021	e.						
		GRI 3-3: Management of material topics 2021	e.	i.	59				
		GRI 3-3: Management of material topics 2021	e.	ii.	59				

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	iii.	59			
		GRI 3-3: Management of material topics 2021	e.	iv.	59			
		GRI 3-3: Management of material topics 2021	f.		59			
Material topic: Business conduct	GRI 205: Anti-corruption 2016							
	GRI 205: Anti-corruption 2016	GRI 205-1: Operations assessed for risks related to corruption						
		GRI 205-1: Operations assessed for risks related to corruption	a.		61	205-1 a. and b.	Confidentiality constraints	We do not report the number and percentage of operations assessed for risks related to corruption due to confidentiality constraints related to competitively sensitive information. However, we do report the number of compliance-related incidents.
		GRI 205-1: Operations assessed for risks related to corruption	b.			205-1 a. and b.	Confidentiality constraints	Specific risks identified are not being reported externally due to confidentiality constraints related to competitively sensitive information. However, they are reported internally as an integral part of the quarterly company-wide Enterprise Risk Management (ERM).
Material topic: Business conduct	GRI 205: Anti-corruption 2016	GRI 205-2: Communication and training about anti-corruption policies and procedures						
		GRI 205-2: Communication and training about anti-corruption policies and procedures	a.		58, 59, 60	205-2 a. – e.	Information unavailable/incomplete	We do not further break down our numbers by region and employee category as all managers and employees, are trained in the respective requirements of the BCGs and are requested to acknowledge them as part of their conditions for employment. Our executive board members and supervisory board members receive one-to-one training by our Vice President of Compliance.
		GRI 205-2: Communication and training about anti-corruption policies and procedures	b.		58, 59, 60	205-2 a. – e.		
		GRI 205-2: Communication and training about anti-corruption policies and procedures	c.		58, 59, 60	205-2 a. – e.	Information unavailable/incomplete	We do not further break down our numbers by business partner type and region. Siemens Energy diligently reviews, selects, and carefully monitors third party intermediaries and suppliers throughout their life cycle. We oblige these business partners to adhere to our Code of Conduct (CoC). It covers legal compliance in general as well as our anti-corruption policies, including provisions against anti-competitive practices and conflicts of interest.
		GRI 205-2: Communication and training about anti-corruption policies and procedures	d.		58, 59, 60	205-2 a. – e.	Information unavailable/incomplete	We do not further break down our numbers by region and employee category as all managers and employees are trained in the respective requirements of the BCGs and are requested to acknowledge them as part of their conditions for employment.
		GRI 205-2: Communication and training about anti-corruption policies and procedures	e.		58, 59, 60	205-2 a. – e.		

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Business conduct	GRI 205: Anti-corruption 2016	GRI 205-3: Confirmed incidents of corruption and actions taken						
		GRI 205-3: Confirmed incidents of corruption and actions taken	a.		61			
		GRI 205-3: Confirmed incidents of corruption and actions taken	b.		61			
		GRI 205-3: Confirmed incidents of corruption and actions taken	c.		61			The total number of compliance cases reported also includes any potential incidents related to business partners.
		GRI 205-3: Confirmed incidents of corruption and actions taken	d.		61			
Material topic: Business conduct	GRI 206: Anti-competitive behavior 2016							
	GRI 206: Anti-competitive behavior 2016	GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices						
		GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	a.		61			
		GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	b.		61			
Material topic: Business resilience	Business resilience							
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021						
		GRI 3-3: Management of material topics 2021	a.		19, 81; AR 35/36			
		GRI 3-3: Management of material topics 2021	b.		19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	c.		19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	d.		19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	d.	i.	19, 82; AR 35/36			
		GRI 3-3: Management of material topics 2021	d.	ii.	19, 82; AR 35/36			
		GRI 3-3: Management of material topics 2021	d.	iii.	19, 81; AR 35/36			
		GRI 3-3: Management of material topics 2021	e.		19, 80; AR 35/36			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Business resilience	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	i.	19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	e.	ii.	19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	e.	iii.	19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	e.	iv.	19, 80; AR 35/36			
		GRI 3-3: Management of material topics 2021	f.		19, 80; AR 35/36			
Material topic: Business resilience	GRI 201: Economic performance 2016							
	GRI 201: Economic performance 2016	GRI 201-1 Direct economic value generated and distributed	a	i	10; AR 15			
		GRI 201-1 Direct economic value generated and distributed	a	ii	10; AR 15			
		GRI 201-1 Direct economic value generated and distributed	a	iii	10; AR 15			
GRI 201-1 Direct economic value generated and distributed		b		10; AR 15				
Material topic: Business resilience	GRI 203: Indirect Economic impacts 2016							
	GRI 203: Indirect Economic impacts 2016	GRI 203-1 Infrastructure investments and services supported	a		18			
		GRI 203-1 Infrastructure investments and services supported	b		18		Not applicable	We identify and manage our human rights impacts within our sphere of influence and mitigate risks along our entire value chain. We do not report in detail on current or expected impacts on communities and local economies as this topic was not identified as a material topic under the double materiality assessment.
		GRI 203-1 Infrastructure investments and services supported	c.		18			
	GRI 203: Indirect Economic impacts 2016	GRI 203-2 Significant indirect economic impacts	a.		18, 24			
GRI 203-2 Significant indirect economic impacts		b.		18, 24				

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Innovative partnerships and collaborations	Innovative partnerships and collaborations								
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021							
		GRI 3-3: Management of material topics 2021	a.		13, 14, 22		Not applicable	A reporting on negative impacts and their related involvement and actions is not applicable as we did not identify any negative impacts in relation to the material topic of "Innovative partnerships and collaboration" during our double materiality assessment.	
		GRI 3-3: Management of material topics 2021	b.		13, 14, 22				
		GRI 3-3: Management of material topics 2021	c.		13, 14, 22				
		GRI 3-3: Management of material topics 2021	d.		13, 14, 22				
		GRI 3-3: Management of material topics 2021	d.	i.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	d.	ii.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	d.	iii.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	e.		13, 14, 22				
		GRI 3-3: Management of material topics 2021	e.	i.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	e.	ii.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	e.	iii.	13, 14, 22				
		GRI 3-3: Management of material topics 2021	e.	iv.	13, 14, 22				
GRI 3-3: Management of material topics 2021	f.		13, 14, 22						
Material topic: Energy use and efficiency	Energy use and efficiency								
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021							
		GRI 3-3: Management of material topics 2021	a.		22, 32				
		GRI 3-3: Management of material topics 2021	b.		31				
		GRI 3-3: Management of material topics 2021	c.		31, 44				
		GRI 3-3: Management of material topics 2021	d.		31, 44				
		GRI 3-3: Management of material topics 2021	d.	i.	31, 44				
		GRI 3-3: Management of material topics 2021	d.	ii.	31, 44				
		GRI 3-3: Management of material topics 2021	d.	iii.	31, 44				
GRI 3-3: Management of material topics 2021	e.		31, 32						

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Energy use and efficiency	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	i.	31, 32				
		GRI 3-3: Management of material topics 2021	e.	ii.	31, 32				
		GRI 3-3: Management of material topics 2021	e.	iii.	31, 32				
		GRI 3-3: Management of material topics 2021	e.	iv.	31, 32				
		GRI 3-3: Management of material topics 2021	f.		15, 21				
Material topic: Energy use and efficiency	GRI 302: Energy 2016								
	GRI 302: Energy 2016	GRI 302-1: Energy consumption within the organization							
		GRI 302-1: Energy consumption within the organization	a.		3, 32				
		GRI 302-1: Energy consumption within the organization	b.		3, 32				
		GRI 302-1: Energy consumption within the organization	c.		32				
		GRI 302-1: Energy consumption within the organization	c.		32				
		GRI 302-1: Energy consumption within the organization	c.	i.	32				
		GRI 302-1: Energy consumption within the organization	c.	ii.	32				
		GRI 302-1: Energy consumption within the organization	c.	iii.	32	302-1 c. iii) and iv)	Information unavailable/incomplete	We do not report the breakdown of energy consumption from cooling and steam, however we are working towards increasing data transparency.	
GRI 302-1: Energy consumption within the organization	c.	iv.	32	302-1 c. iii) and iv)					

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Energy use and efficiency	GRI 302: Energy 2016	GRI 302-1: Energy consumption within the organization	d.			302-1 d.	Information unavailable/incomplete	Siemens Energy does not report energy consumption from sold electricity, heating, cooling, and steam, due to the fact that we don't sell any energy.
		GRI 302-1: Energy consumption within the organization	d.	i.		302-1 d.		
		GRI 302-1: Energy consumption within the organization	d.	ii.		302-1 d.		
		GRI 302-1: Energy consumption within the organization	d.	iii.		302-1 d.		
		GRI 302-1: Energy consumption within the organization	d.	iv.		302-1 d.		
		GRI 302-1: Energy consumption within the organization	e.		3, 32, 33			
		GRI 302-1: Energy consumption within the organization	f.		32, 33			
		GRI 302-1: Energy consumption within the organization	g.		32, 33			
Material topic: Energy use and efficiency	GRI 302: Energy 2016	GRI 302-2: Energy consumption outside of the organization					Information unavailable/incomplete	We report the consumption from use of sold products as they are a key input parameter for scope 3 downstream emissions reporting. Any other consumption outside of the organization is not material for Siemens Energy.
		GRI 302-2: Energy consumption outside of the organization	a.		32, 33			
		GRI 302-2: Energy consumption outside of the organization	b.		32, 33			
		GRI 302-2: Energy consumption outside of the organization	c.		32, 33			
Material topic: Energy use and efficiency	GRI 302: Energy 2016	GRI 302-3: Energy intensity						
		GRI 302-3: Energy intensity	a.		32, 33			
		GRI 302-3: Energy intensity	b.		32, 33			
		GRI 302-3: Energy intensity	c.		32, 33			
		GRI 302-3: Energy intensity	d.		32, 33			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Energy use and efficiency	GRI 302: Energy 2016	GRI 302-4: Reduction of energy consumption						
		GRI 302-4: Reduction of energy consumption	a.		31, 32			Reported energy consumption reduction is based on prior year and is a result of conservation and efficiency initiatives, closure of Siemens Energy's sites and reduced execution of tests done in products.
		GRI 302-4: Reduction of energy consumption	b.		31, 32			
		GRI 302-4: Reduction of energy consumption	c.		31, 32			
		GRI 302-4: Reduction of energy consumption	d.		31, 32			Reported energy consumption reduction is based on prior year and is a result of operational changes initiatives. We use a reporting tool that collects and centralizes energy data from different source types and are able to identify energy reduction per site and fuel type. The source of conversion factors is IPCC 2006 and our reporting tool automatically converts units of energy into GJ.
Material topic: Energy use and efficiency	GRI 302: Energy 2016	GRI 302-5: Reductions in energy requirements of products and services						
		GRI 302-5: Reductions in energy requirements of products and services	a.		29	302-5 a. – c.	Information unavailable/incomplete	We do not report the overall reduction in energy requirements of our sold products and services. We report on specific examples and our overall targets and strategy. We aim to increase our data transparency around reductions in energy requirements.
		GRI 302-5: Reductions in energy requirements of products and services	b.		29	302-5 a. – c.		
		GRI 302-5: Reductions in energy requirements of products and services	c.		29	302-5 a. – c.		
Material topic: Greenhouse gas emissions	Greenhouse gas emissions GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021						
		GRI 3-3: Management of material topics 2021	a.		13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	b.		13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	c.		13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	d.		13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	d.	i.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	d.	ii.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	d.	iii.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	e.		13, 34, 49, 81, 82			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Greenhouse gas emissions	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	i.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	e.	ii.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	e.	iii.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	e.	iv.	13, 34, 49, 81, 82			
		GRI 3-3: Management of material topics 2021	f.		13, 34, 49, 81, 82			
Material topic: Greenhouse gas emissions	GRI 305: Emissions 2016							
	GRI 305: Emissions 2016	GRI 305-1: Direct (Scope 1) GHG emissions			3			Siemens Energy Scope 1 calculation includes CO ₂ , CH ₄ , HFCs and SF ₆ . Emission factors used are sourced from the Greenhouse Gas (GHG) Protocol, the Global Warming Potential (GWP) from Intergovernmental Panel on Climate Change (IPCC) AR2 and AR5 and uses the operational control as consolidation approach.
		GRI 305-1: Direct (Scope 1) GHG emissions	a.		3, 32, 85			
		GRI 305-1: Direct (Scope 1) GHG emissions	b.		85			Siemens Energy Scope 1 calculation includes CO ₂ , CH ₄ , HFCs and SF ₆ . Emission factors used are sourced from the Greenhouse Gas (GHG) Protocol, the Global Warming Potential (GWP) from Intergovernmental Panel on Climate Change (IPCC) AR2 and AR5 and uses the operational control as consolidation approach.
		GRI 305-1: Direct (Scope 1) GHG emissions	c.		32			
		GRI 305-1: Direct (Scope 1) GHG emissions	d.		28			
		GRI 305-1: Direct (Scope 1) GHG emissions	d.	i.	28			
		GRI 305-1: Direct (Scope 1) GHG emissions	d.	ii.	28			
		GRI 305-1: Direct (Scope 1) GHG emissions	d.	iii.	28			
		GRI 305-1: Direct (Scope 1) GHG emissions	e.		32			
		GRI 305-1: Direct (Scope 1) GHG emissions	f.		32			Siemens Energy Scope 1 calculation includes CO ₂ , CH ₄ , HFCs and SF ₆ . Emission factors used are sourced from the Greenhouse Gas (GHG) Protocol, the Global Warming Potential (GWP) from Intergovernmental Panel on Climate Change (IPCC) AR2 and AR5 and uses the operational control as consolidation approach.
		GRI 305-1: Direct (Scope 1) GHG emissions	g.		32			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Greenhouse gas emissions	GRI 305: Emissions 2016	GRI 305-2: Energy indirect (Scope 2) GHG emissions						
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	a.		3, 32, 85			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	b.					Siemens Energy is reporting market-based emissions. Siemens Energy (excluding Siemens Gamesa) Scope 2 emissions derived from location-based methodology sum up to 226,686 t CO ₂ e. Siemens Energy (without Siemens Gamesa) uses the IEA emission factors (2021) to calculate scope 2 local based emissions and uses standard grid emission factor per country. With Siemens Gamesa's integration into Siemens Energy's reporting criteria, upcoming reports will include SG local based emission calculations.
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	c.		32			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	d.		28			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	d.	i.	28			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	d.	ii.	28			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	d.	iii.	28			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	e.		32			
		GRI 305-2: Energy indirect (Scope 2) GHG emissions	f.		32			
GRI 305-2: Energy indirect (Scope 2) GHG emissions	g.		32			Siemens Energy is reporting market-based emissions. Siemens Energy (excluding Siemens Gamesa) Scope 2 emissions derived from location-based methodology sum up to 226,686 t CO ₂ e. Siemens Energy (without Siemens Gamesa) uses the IEA emission factors (2021) to calculate scope 2 local based emissions and uses standard grid emission factor per country. With Siemens Gamesa's integration into Siemens Energy's reporting criteria, upcoming reports will include SG local based emission calculations.		

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Greenhouse gas emissions	GRI 305: Emissions 2016	GRI 305-3: Other indirect (Scope 3) GHG emissions						
		GRI 305-3: Other indirect (Scope 3) GHG emissions	a.		21, 34, 85			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	b.					
		GRI 305-3: Other indirect (Scope 3) GHG emissions	c.		34			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	d.		28			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	e.		28			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	e.	i.	28			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	e.	ii.	28	305-3: e. ii)	Information unavailable/incomplete	Siemens Energy is reporting emissions reduction from base year but, not the emissions on the base year. We aim to increase data transparency.
		GRI 305-3: Other indirect (Scope 3) GHG emissions	e.	iii.	34			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	f.		84, 86			
		GRI 305-3: Other indirect (Scope 3) GHG emissions	g.		34, 86			
	GRI 305: Emissions 2016	GRI 305-4: GHG emissions intensity						
		GRI 305-4: GHG emissions intensity	a.		21, 32, 86			
		GRI 305-4: GHG emissions intensity	b.		21, 32, 86			
		GRI 305-4: GHG emissions intensity	c.		21, 32, 86			
		GRI 305-4: GHG emissions intensity	d.		21, 32, 86			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Greenhouse gas emissions	GRI 305: Emissions 2016	GRI 305-5: Reduction of GHG emissions						
		GRI 305-5: Reduction of GHG emissions	a.		21, 32, 86			
		GRI 305-5: Reduction of GHG emissions	b.		21, 32, 86			
		GRI 305-5: Reduction of GHG emissions	c.		28	305-5 c.	Information unavailable/incomplete	Reported GHG emission reduction is based on prior year and not on base year and is a result of conservation and efficiency initiatives, closure of Siemens Energy's sites and reduced execution of tests done in products. We aim to increase data transparency.
		GRI 305-5: Reduction of GHG emissions	d.		21, 32, 86			
		GRI 305-5: Reduction of GHG emissions	e.		28, 86			
	GRI 305: Emissions 2016	GRI 305-6: Emissions of ozone-depleting substances (ODS)						
		GRI 305-6: Emissions of ozone-depleting substances (ODS)	a.		34			
		GRI 305-6: Emissions of ozone-depleting substances (ODS)	b.		34			
		GRI 305-6: Emissions of ozone-depleting substances (ODS)	c.		34			GWP source is IPCC AR2 and AR5.
		GRI 305-6: Emissions of ozone-depleting substances (ODS)	d.		34			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Greenhouse gas emissions	GRI 305: Emissions 2016	GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions						
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.		32	305-7 a. and b.	Information unavailable/incomplete	The regulation (ec) no 595/2009 of the european parliament and of the councils of 18 June 2009 is the source of the calculation parameters for the air emissions. SO _x , POP, HAP, PM are not reported as they are not material for Siemens Energy, however we aim to increase data transparency.
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	i.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	ii.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	iii.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	iv.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	v.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	vi.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	a.	vii.	32	305-7 a. and b.		
		GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	b.		32	305-7 a. and b.		
GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	c.		32					
Material topic: Responsible sourcing	Responsible sourcing							
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021						
Material topic: Business conduct	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	a.		48, 49, 52			
		GRI 3-3: Management of material topics 2021	b.		48, 52			
		GRI 3-3: Management of material topics 2021	c.		48, 52			
		GRI 3-3: Management of material topics 2021	d.		48, 49, 50, 52			
		GRI 3-3: Management of material topics 2021	d.	i.	48, 49, 50, 52			
		GRI 3-3: Management of material topics 2021	d.	ii.	48, 49, 50, 52			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Business conduct	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	d.	iii.	48, 49, 50, 52				
		GRI 3-3: Management of material topics 2021	e.		49, 50, 53				
		GRI 3-3: Management of material topics 2021	e.	i.	49, 50, 53				
		GRI 3-3: Management of material topics 2021	e.	ii.	49, 50, 53				
		GRI 3-3: Management of material topics 2021	e.	iii.	49, 50, 53				
		GRI 3-3: Management of material topics 2021	e.	iv.	49, 50, 53				
		GRI 3-3: Management of material topics 2021	f.		53				
Material topic: Responsible sourcing	GRI 308: Supplier environmental assessment 2016								
	GRI 308: Supplier environmental assessment 2016	GRI 308-1: New suppliers that were screened using environmental criteria			54	308-1 a.	Not applicable	We do not report on the number of new suppliers being screened. However, we report on the total number of suppliers screened during the fiscal year.	
	GRI 308: Supplier environmental assessment 2016	GRI 308-2: Negative environmental impacts in the supply chain and actions taken							
		GRI 308-2: Negative environmental impacts in the supply chain and actions taken	a.		54				
		GRI 308-2: Negative environmental impacts in the supply chain and actions taken	b.			308-2 b. and d	Confidentiality constraints	We do not report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. However, we are working towards increasing transparency.	
		GRI 308-2: Negative environmental impacts in the supply chain and actions taken	c.		52				
		GRI 308-2: Negative environmental impacts in the supply chain and actions taken	d.			308-2 b. and d	Confidentiality constraints	We do not report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. However, we are working towards increasing transparency.	
GRI 308-2: Negative environmental impacts in the supply chain and actions taken	e.		54						
Material topic: Responsible sourcing	GRI 414: Supplier social assessment 2016								
	GRI 414: Supplier social assessment 2016	GRI 414-1: New suppliers that were screened using social criteria			54, 55	414-1 a	Not applicable	We do not report on the number of new suppliers being screened. However, we do report on the total number of suppliers screened during the fiscal year.	

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Responsible sourcing	GRI 414: Supplier social assessment 2016	GRI 414-2: Negative social impacts in the supply chain and actions taken							
		GRI 414-2: Negative social impacts in the supply chain and actions taken	a.		54				
		GRI 414-2: Negative social impacts in the supply chain and actions taken	b.				414-2 b. and d.	Confidentiality constraints	We do not report the percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. However, we are working towards increasing transparency.
		GRI 414-2: Negative social impacts in the supply chain and actions taken	c.		52				
		GRI 414-2: Negative social impacts in the supply chain and actions taken	d.				414-2 b. and d.	Confidentiality constraints	We do not report the percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. However, we are working towards increasing transparency.
		GRI 414-2: Negative social impacts in the supply chain and actions taken	e.		54				
Material topic: Talent attraction and retention	Talent attraction and retention GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021			64				
		GRI 3-3: Management of material topics 2021	a.		64		Not applicable	A reporting on negative impacts and their related involvement and actions is not applicable as we did not identify any negative impacts in relation to the material topic of "Talent attraction and retention" during our double materiality assessment.	
		GRI 3-3: Management of material topics 2021	b.		64				
		GRI 3-3: Management of material topics 2021	c.		64, 66, 67				
		GRI 3-3: Management of material topics 2021	d.		62				
		GRI 3-3: Management of material topics 2021	d.	i.	64, 66, 67				
		GRI 3-3: Management of material topics 2021	d.	ii.	64, 66, 67				
		GRI 3-3: Management of material topics 2021	d.	iii.	64, 66, 67				
		GRI 3-3: Management of material topics 2021	e.		62				
		GRI 3-3: Management of material topics 2021	e.	i.	64, 67, 69				
		GRI 3-3: Management of material topics 2021	e.	ii.	64, 67, 69				
		GRI 3-3: Management of material topics 2021	e.	iii.	64, 67, 69				

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Talent attraction and retention	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	iv.	64, 67, 69				
		GRI 3-3: Management of material topics 2021	f.		68				
Material topic: Talent attraction and retention	GRI 401: Employment 2016								
	GRI 401: Employment 2016	GRI 401-1: New employee hires and employee turnover							
		GRI 401-1: New employee hires and employee turnover	a.		69				
		GRI 401-1: New employee hires and employee turnover	b.		69				
	GRI 401: Employment 2016	GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees							
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.						
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	i.			401-2 a. i) – iii)	Information unavailable/incomplete	We report on benefits we provide to full-time and part-time employees but not all details on a) ii) and iii), and are working on delivering required data on different breakdowns according to the ESRS standards which will be available in time for mandatory reporting.
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	ii.			401-2 a. i) – iii)		
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	iii.			401-2 a. i) – iii)		
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	iv.	67, 68				
GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees		a.	v.	67, 68					
GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	vi.	67, 68						

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Talent attraction and retention	GRI 401: Employment 2016	GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	a.	vii.	67, 68			
		GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	b.		67, 68			
GRI 401: Employment 2016	GRI 401: Employment 2016	GRI 401-3: Parental leave	a.			401-3 a. – e.	Information unavailable/incomplete	We report the total number of employees that took parental leave by gender for Germany (401-3 b.) and adhere to local laws of the more than 90 countries worldwide with Siemens Energy presence (401-3 a.). We are working towards increasing greater data transparency.
		GRI 401-3: Parental leave	b.		70	401-3 a. – e.		
		GRI 401-3: Parental leave	c.			401-3 a. – e.	Information unavailable/incomplete	
		GRI 401-3: Parental leave	d.			401-3 a. – e.		
		GRI 401-3: Parental leave	e.		70	401-3 a. – e.		
Material topic: Talent attraction and retention	GRI 404: Training and education 2016							
	GRI 404: Training and education 2016	GRI 404-1: Average hours of training per year per employee						
			a.	i.	66	404-1 a.i.	Information unavailable/incomplete	We aim to report average hours of training per employee by gender as soon as possible.
			a.	ii.	66			
	GRI 404: Training and education 2016	GRI 404-2: Programs for upgrading employee skills and transition assistance programs						
			a.		65, 66, 67			
			b.		65, 66, 67			
	GRI 404: Training and education 2016	GRI 404-3: Percentage of employees receiving regular performance and career development reviews	a.		66	404-3 a	Information unavailable/incomplete	We aim to report the percentage of employees receiving regular performance and career development reviews as soon as possible and are currently preparing the technical requirements.

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Equity, inclusion & diversity	Equity, inclusion & diversity							
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021						
Material topic: Business conduct	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	a.		63, 69			
		GRI 3-3: Management of material topics 2021	b.		63, 69			
		GRI 3-3: Management of material topics 2021	c.		63, 69			
		GRI 3-3: Management of material topics 2021	d.		63, 69			
		GRI 3-3: Management of material topics 2021	d.	i.	63, 69			
		GRI 3-3: Management of material topics 2021	d.	ii.	63, 69			
		GRI 3-3: Management of material topics 2021	d.	iii.	63, 69			
		GRI 3-3: Management of material topics 2021	e.		63, 69			
		GRI 3-3: Management of material topics 2021	e.	i.	63, 69			
		GRI 3-3: Management of material topics 2021	e.	ii.	63, 69			
		GRI 3-3: Management of material topics 2021	e.	iii.	63, 69			
		GRI 3-3: Management of material topics 2021	e.	iv.	63, 69			
		GRI 3-3: Management of material topics 2021	f.		63, 69			
Material topic: Equity, inclusion & diversity	GRI 405: Diversity and equal opportunity							
	GRI 405: Diversity and equal opportunity	GRI 405-1: Diversity of governance bodies and employees	a	i	63, 69; AR 164/165	405-1 a. and b.	Information unavailable/incomplete	We report on diversity of governance bodies but not in full detail (i.e. percentage of men not reported, but we report percentage of women in leadership positions).
		GRI 405-1: Diversity of governance bodies and employees	a	ii	63, 69; AR 164/165	405-1 a. and b.		
		GRI 405-1: Diversity of governance bodies and employees	a	iii	63, 69; AR 164/165	405-1 a. and b.		
		GRI 405-1: Diversity of governance bodies and employees	b.	i	63, 69; AR 164/165	405-1 a. and b.		
		GRI 405-1: Diversity of governance bodies and employees	b.	ii	63, 69; AR 164/165	405-1 a. and b.		
		GRI 405-1: Diversity of governance bodies and employees	b.	iii	63, 69; AR 164/165	405-1 a. and b.		

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Equity, inclusion & diversity	GRI 405: Diversity and equal opportunity	GRI 405-2: Ratio of basic salary and remuneration of women to men	a		64	405-2 a. and b.	Information unavailable/incomplete	We report the gender pay gap, however, neither by employee category nor by significant locations of operations. We are working on delivering the required data on different breakdowns according to the ESRS standards, which will be available in time for mandatory reporting.
		GRI 405-2: Ratio of basic salary and remuneration of women to men	b.		64	405-2 a. and b.		
Material topic: Human Rights	Human Rights							
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021						
Material topic: Business conduct	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	a.		53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	b.		53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	c.		53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	d.		53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	d.	i.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	d.	ii.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	d.	iii.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	e.		53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	e.	i.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	e.	ii.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	e.	iii.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	e.	iv.	53, 56, 60, 67			
		GRI 3-3: Management of material topics 2021	f.		53, 56, 60, 67			
		Material topic: Human Rights	GRI 407: Freedom of association and collective bargaining					
Material topic: Human Rights	GRI 407: Freedom of association and collective bargaining	GRI 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a	i	68	407-1 a.	Confidentiality constraints	We do not report the number of operations, location, suppliers considered to have significant risks for right of freedom of association. However, suppliers and third-party intermediaries must sign the Binding Code of Conduct (CoC) which is based on our Business Conduct Guideline (BCG), and which covers right to freedom of association and collective bargaining.
		GRI 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a	ii	68	407-1 a.		
		GRI 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	b.		68			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Human Rights	GRI 408: Child labor								
	GRI 408: Child labor	GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	a	i	53, 57	408-1 a. and b.	Confidentiality constraints	Due to confidentiality reasons regarding competition, we do not report the number of operations and suppliers considered to have significant risks for incidents of child labor; however, suppliers and third-party intermediaries must sign the Binding Code of Conduct (CoC) which is based on our Business Conduct Guideline (BCG), and which prohibits Child labor in any form.	
		GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	a	ii	53, 57	408-1 a. and b.			
		GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	b.	i	53, 57	408-1 a. and b.			
		GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	b.	ii	53, 57	408-1 a. and b.			
	GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	c.		53, 57					
Material topic: Human Rights	GRI 409: Forced or compulsory labor								
	GRI 409: Forced or compulsory labor	GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	a	i	53, 57	409-1 a.	Confidentiality constraints	Due to confidentiality reasons regarding competition, we do not report the number of operations and suppliers considered to have significant risks for incidents of child labor; however, suppliers and third-party intermediaries must sign the Binding Code of Conduct (CoC) which is based on our Business Conduct Guideline (BCG), and which prohibits Child labor in any form.	
		GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	a	ii	53, 57	409-1 a.			
GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	b.		53, 57						
Material topic: Occupational health and safety	Occupational health and safety								
	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021							
		GRI 3-3: Management of material topics 2021	a.		38				
		GRI 3-3: Management of material topics 2021	b.		38				
		GRI 3-3: Management of material topics 2021	c.		38				
		GRI 3-3: Management of material topics 2021	d.		38, 40, 41				
		GRI 3-3: Management of material topics 2021	d.	i.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	d.	ii.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	d.	iii.	38, 40, 41				
GRI 3-3: Management of material topics 2021	e.		38, 40, 41						

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Occupational health and safety	GRI 3: Material topics 2021	GRI 3-3: Management of material topics 2021	e.	i.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	e.	ii.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	e.	iii.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	e.	iv.	38, 40, 41				
		GRI 3-3: Management of material topics 2021	f.		40				
Material topic: Occupational health and safety	GRI 403 Occupational health and safety								
	GRI 403 Occupational health and safety	GRI 403-1: Occupational health and safety management system	a	i	38, 40, 41				
		GRI 403-1: Occupational health and safety management system	a	ii	38, 40, 41				
		GRI 403-1: Occupational health and safety management system	b.		38				
	GRI 403 Occupational health and safety	GRI 403-2: Hazard identification, risk assessment, and incident investigation	GRI 403-2: Hazard identification, risk assessment, and incident investigation	a	i	40			
			GRI 403-2: Hazard identification, risk assessment, and incident investigation	a	ii	40			
			GRI 403-2: Hazard identification, risk assessment, and incident investigation	b.		40			
			GRI 403-2: Hazard identification, risk assessment, and incident investigation	c.		40			
			GRI 403-2: Hazard identification, risk assessment, and incident investigation	d.		40			
	GRI 403 Occupational health and safety	GRI 403-3: Occupational health services			40				
	GRI 403 Occupational health and safety	GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	a		38, 40			
			GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	b.		38			
	GRI 403 Occupational health and safety	GRI 403-5: Worker training on occupational health and safety			40				

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Occupational health and safety	GRI 403 Occupational health and safety	GRI 403-6: Promotion of worker health	a		41			
		GRI 403-6: Promotion of worker health	b.		41			
	GRI 403 Occupational health and safety	GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			38, 48, 50			
GRI 403 Occupational health and safety	GRI 403 Occupational health and safety	GRI 403-8: Workers covered by an occupational health and safety management system	a	i	38	403-8 a-b	Information unavailable/incomplete	We do not report the number and percentage of workers covered by an occupational health and safety management system, however all employees are covered by an occupational health and safety management system under our Environment, Health and Safety (EHS) Policy. We aim to increase data transparency.
		GRI 403-8: Workers covered by an occupational health and safety management system	a	ii	38	403-8 a-b		
		GRI 403-8: Workers covered by an occupational health and safety management system	a	iii	38	403-8 a-b		
		GRI 403-8: Workers covered by an occupational health and safety management system	b.		38	403-8 a-b		
		GRI 403-8: Workers covered by an occupational health and safety management system	c.		38			
GRI 403 Occupational health and safety	GRI 403 Occupational health and safety	GRI 403-9: Work-related injuries	a	i	40	403-9 a. and b.	Information unavailable/incomplete	We report on the number of fatalities and number of work-related injuries, number of hours worked, and recordable rate, however, we aim to increase data transparency.
		GRI 403-9: Work-related injuries	a	ii	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	a	iii	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	a	iv.	40	403-9 a. and b.	Confidentiality constraints	We report on the number of fatalities and number of work-related injuries, number of hours worked, and the recordable rate, but do not disclose information under attorney-client privilege. We do not report on the main types of work-related injuries due to confidentiality constraints related to sensitive personal information.
		GRI 403-9: Work-related injuries	a	v	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	b.	i	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	b.	ii	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	b.	iii	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	b.	iv.	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	b.	v	40	403-9 a. and b.		
		GRI 403-9: Work-related injuries	c.	i	40			
		GRI 403-9: Work-related injuries	c.	ii	40			
		GRI 403-9: Work-related injuries	c.	iii	40			
		GRI 403-9: Work-related injuries	d.		40			

Material topic	GRI standards	Topic	Requirement	Sub-requirement	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments	
Material topic: Occupational health and safety	GRI 403 Occupational health and safety	GRI 403-9: Work-related injuries	e.		40				
		GRI 403-9: Work-related injuries	f.		40				
		GRI 403-9: Work-related injuries	g		40				
	GRI 403 Occupational health and safety	GRI 403 Occupational health and safety	GRI 403-10: Work-related ill health	a	i	41			
			GRI 403-10: Work-related ill health	a	ii	41			
			GRI 403-10: Work-related ill health	a	iii	41			
			GRI 403-10: Work-related ill health	b.	i	41	403-10 b.	Confidentiality constraints	We report on work-related ill health for employees incl. temporary workers but not including contractors, due to legal constraints concerning data privacy. However, we aim to increase data transparency.
			GRI 403-10: Work-related ill health	b.	ii	41	403-10 b.		
			GRI 403-10: Work-related ill health	b.	iii	41	403-10 b.		
			GRI 403-10: Work-related ill health	c.	i	41			
			GRI 403-10: Work-related ill health	c.	ii	41			
			GRI 403-10: Work-related ill health	c.	iii	41			
			GRI 403-10: Work-related ill health	d.		41			
			GRI 403-10: Work-related ill health	e.		41			