

# Siemens Energy – Sustainability Report 2021: GRI Content Index



The following page numbers refer to the respective pages of the [Siemens Energy Sustainability Report 2021](#). If a page number is introduced with “AR” it refers to the [Siemens Energy Annual Report 2021](#). The abbreviation “CI” refers to the relevant page of this GRI Content Index.

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GRI 102-29: Identifying and managing economic, environmental, and social impacts	12-14, 77/78; AR 143/144	
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GRI 102-31: Review of economic, environmental, and social topics	13/14, 57, 77/78; AR 34, 136-139, 143/144	
GRI 102-32: Highest governance body's role in sustainability reporting	13; AR 47	Our CEO who is also our CSO, Christian Bruch, approved and signed the disclosure of the Sustainability Report
GRI 102-33: Communicating critical concerns	14, 57, 77/78; AR 34, 145/146	
GRI 102-34: Nature and total number of critical concerns	AR 34, 145/146	Critical concerns are reported regularly to the supervisory board (audit committee) in line with the internal control and enterprise risk management approach described in the Annual Report. However, disclosure of a total number does not add value to the reporting content.
GRI 102-35: Remuneration policies	13, 29; AR 153-158, 160-167	
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GRI 201-1: Direct economic value generated and distributed	3, 8, 37, 74; AR 18, 64, 107	
GRI 201-2: Financial implications and other risks and opportunities due to climate change	14, 78-82; AR 170/171	
GRI 201-3: Defined benefit plan obligations and other retirement plans	AR 30, 73, 88-91	

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<b>GRI 203: Indirect Economic Impacts 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	9/10, 22-24, 71-73	
GRI 203-1: Infrastructure investments and services supported	18, 72-74	
GRI 203-2: Significant indirect economic impacts	9/10, 22-24, 29/30, 71/72	
<b>GRI 205: Anti-Corruption 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	57-60	
GRI 205-1: Operations assessed for risks related to corruption	59	
GRI 205-2: Communication and training about anti-corruption policies and procedures	58	
GRI 205-3: Confirmed incidents of corruption and actions taken	60	Corruption cases are treated confidentially. Accordingly, to the extent there are relevant corruption cases within SE, they would be included in the overall compliance cases reported.
<b>GRI 206: Anti-competitive Behavior 2016</b>		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	57-60	
GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	60	
<b>GRI 302: Energy 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	31-33, 39, 43/44, 47/48	
GRI 302-1: Energy consumption within the organization	3, 32/33	
GRI 302-3: Energy intensity	32	
<b>GRI 305: Emissions 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	9-11, 28-34, 39, 47/48, 77/78	
GRI 305-1: Direct (Scope 1) GHG emissions	3, 33	
GRI 305-2: Energy indirect (Scope 2) GHG emissions	3, 33	Siemens Energy is reporting market based emissions. Scope 2 emissions derived from location based methodology sum up to 297,000 t CO <sub>2</sub> e.
GRI 305-3: Other indirect (Scope 3) GHG emissions	3, 30, 34	
GRI 305-4: GHG emissions intensity	3, 30, 33/34	
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<b>GRI 307: Environmental Compliance 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	39, 43, 47	
GRI 307-1: Non-compliance with environmental laws and regulations	AR 94/95	
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	34, 49-52	
GRI 308-1: New suppliers that were screened using environmental criteria	52	
GRI 308-2: Negative environmental impacts in the supply chain and actions taken	34, 37, 49, 52-54	
<b>GRI 401: Employment 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	18, 62-66, 68/69	
GRI 401-1: New employee hires and employee turnover	66/67	
<b>GRI 403: Occupational Health and Safety 2018</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	17/18, 36, 38-42	
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GRI 403-2: Hazard identification, risk assessment, and incident investigation	38, 41	
GRI 403-3: Occupational health services	17, 42	
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GRI 403-5: Worker training on occupational health and safety	40, 42	
GRI 403-6: Promotion of worker health	17/18, 42	
GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	38, 47, 49	
GRI 403-8: Workers covered by an occupational health and safety management system	43	
GRI 403-9: Work-related injuries	3, 40, 41	
GRI 403-10: Work-related ill health	18, 41	

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<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	61-64, 68	
GRI 405-1: Diversity of governance bodies and employees	3, 63, 66/67	
GRI 405-2: Ratio of basic salary and remuneration of women to men	68	
<b>GRI 412: Human Rights Assessment 2016</b>		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	51/52, 55/56, 59	
GRI 412-1: Operations that have been subject to human rights reviews or impact assessments	38, 43, 52-54, 55-57	
GRI 412-2: Employee training on human rights policies or procedures	56, 58	We do not report the hours of training on human rights. However human rights are part of our Business Conduct Guidelines (BCG) and we report the share of employees that completed the training module.
<b>GRI 414: Supplier Social Assessment 2016</b>		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	51-54, 59	
GRI 414-1: New suppliers that were screened using social criteria	52-54	
GRI 414-2: Negative social impacts in the supply chain and actions taken	52-54	
<b>GRI 419: Socioeconomic Compliance 2016</b>		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	57-60	
GRI 419-1: Non-compliance with laws and regulations in the social and economic area	60, AR 94/95	