

Siemens Energy Sustainability Report 2020 - GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
Organizational profile					
	102-1 Name of the organization	Siemens Energy Annual Report 2020: 1.1.1 Organization and reporting structure, p. 10			
	102-2 Activities, brands, products, and services	Siemens Energy Annual Report 2020: 1.1 Business description, pp. 10-11			
	102-3 Location of headquarters	Siemens Energy Annual Report 2020: 1.1.1 Organization and reporting structure, p. 10			
	102-4 Location of operations	Siemens Energy Annual Report 2020: 1.1.1 Organization and reporting structure, p. 10; 2.6 Notes to Consolidated Financial Statements, p. 130			
	102-5 Ownership and legal form	Siemens Energy Annual Report 2020: 1.1.1 Organization and reporting structure, p. 10; 2.6 Notes to Consolidated Financial Statements, pp. 88-89			
	102-6 Markets served	Siemens Energy Annual Report 2020: 1.1 Business description, pp. 10-11; 2.6 Notes to Consolidated Financial Statements, pp. 88ff.			
	102-7 Scale of the organization	Siemens Energy Annual Report 2020: 1.1 Business description, pp. 10-11; Siemens Energy Sustainability Report 2020: Siemens Energy at a glance, pp. 8-9; Strategic focus, pp. 10-16			
	102-8 Information on employees and other workers	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
	102-9 Supply chain	Siemens Energy Sustainability Report 2020: Sustainable Supply Chain Management, pp. 37-40			
	102-10 Significant changes to the organization and its supply chain	Siemens Energy Annual Report 2020: 1.1 Business description, pp. 10-11; 1.3.2 Events and developments responsible for course of business, pp. 17-21; 2.6 Notes to Consolidated Financial Statements, pp. 88ff.; Siemens Energy Sustainability Report 2020: Sustainable Supply Chain Management, pp. 37-41			
	102-11 Precautionary Principle or approach	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33; Product stewardship, pp. 34-36; Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46; Human Rights, pp. 47-49; Working at Siemens Energy, pp. 51-56; Occupational health and safety, pp. 58-61			
	102-12 External initiatives	Siemens Energy Sustainability Report 2020: Foreword, pp. 6-7; Strategic focus, pp. 10-16; Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46; Human Rights, pp. 47-49			
	102-13 Membership of associations	Siemens Energy Sustainability Report 2020: Foreword, pp. 6-7; Strategic focus, pp. 10-16; Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46; Human Rights, pp. 47-50			
Strategy					
	102-14 Statement from senior decision-maker	Siemens Energy Sustainability Report 2020: Foreword, pp. 6-7			
	102-15 Key impacts, risks, and opportunities	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41ff. Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			
Ethics and integrity					
	102-16 Values, principles, standards, and norms of behavior	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33; Product stewardship, pp. 34-36; Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46; Human Rights, pp. 47-49; Working at Siemens Energy, pp. 51-56; Occupational health and safety, pp. 58-61			
	102-17 Mechanisms for advice and concerns about ethics	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Anti-corruption and integrity, pp. 41-46; Human Rights, pp. 47-49			
Governance					
	102-18 Governance structure	Siemens Energy Annual Report 2020: 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Siemens Energy Website: Corporate Governance, https://www.siemens-energy.com/global/en/company/investor-relations/corporate-governance.html			

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GRI 102: General Disclosures 2016	102-19 Delegating authority	Siemens Energy Annual Report 2020: 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Siemens Energy Website: Corporate Governance, https://www.siemens-energy.com/global/en/company/investor-relations/corporate-governance.html			
	102-20 Executive-level responsibility for economic, environmental, and social topics	Siemens Energy Annual Report 2020: 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Siemens Energy Website: Corporate Governance, https://www.siemens-energy.com/global/en/company/investor-relations/corporate-governance.html			
	102-22 Composition of the highest governance body and its committees	Siemens Energy Annual Report 2020: 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			In most cases project related Stakeholder Engagement and composition of committees are responsibility of regional entities. Report on regional or project level is not feasible due to the variety of projects and business activities. Additionally, stakeholder engagement is in our Project Management guideline, implementation is ensured by regional Project Management Coordinators.
	102-23 Chair of the highest governance body	Siemens Energy Annual Report 2020: 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Siemens Energy Website: Corporate Governance, https://www.siemens-energy.com/global/en/company/investor-relations/corporate-governance.html			
	102-24 Nominating and selecting the highest governance body	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Website: Corporate Governance, https://www.siemens-energy.com/global/en/company/investor-relations/corporate-governance.html			
	102-25 Conflicts of interest	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-26 Role of highest governance body in setting purpose, values, and strategy	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-27 Collective knowledge of highest governance body	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-28 Evaluating the highest governance body's performance	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-29 Identifying and managing economic, environmental, and social impacts	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff.; 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-30 Effectiveness of risk management processes	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff.; 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
	102-31 Review of economic, environmental, and social topics	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff.; 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.;			
102-32 Highest governance body's role in sustainability reporting	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16				

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	102-33 Communicating critical concerns	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff.; 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.; Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Anti-corruption and integrity, pp. 41-46			
	102-34 Nature and total number of critical concerns	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.	a. Total number and nature of critical concerns that were communicated to the highest governance body	Is not reported as data is confidential. However data is recorded in our Risks and Internal Control Management Tool.	
	102-35 Remuneration policies	Siemens Energy Annual Report 2020: 1.10. Compensation Report, pp. 57 ff.			
	102-36 Process for determining remuneration	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.			
	102-37 Stakeholders involvement in remuneration	Siemens Energy Annual Report 2020: 3.3 Report of the Supervisory Board, pp. 156ff.; 3.4 Corporate Governance, pp. 163ff.			

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Stakeholder engagement					
102-40 List of stakeholder groups		Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			
102-41 Collective bargaining agreements		Siemens Energy Sustainability Report 2020: Human Rights, pp. 47-49; Working at Siemens Energy, pp. 51-56	98% of employees are covered by collective bargaining agreements: Figure is representative for Siemens Energy Germany (~28% 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 Energy		
102-42 Identifying and selecting stakeholders		Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			
102-43 Approach to stakeholder engagement		Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			
102-44 Key topics and concerns raised		Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16			
Reporting practice					
102-45 Entities included in the consolidated financial statements		Siemens Energy Annual Report 2020: 1.1 Business description, pp. 10-11; 1.9 Siemens Energy AG, p. 53; 2.6 Notes to Consolidated Financial Statements, pp. 88ff.;			
102-46 Defining report content and topic Boundaries		Siemens Energy Sustainability Report 2020: Annex, The company, p. 68 Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Annex, Reporting method, pp. 68-69			
102-47 List of material topics		Siemens Energy Sustainability Report 2020: Strategic focus, p. 14			
102-48 Restatements of information		As this is the first published Sustainability Report of Siemens Energy, there are no restatements of information			
102-49 Changes in reporting		As this is the first published Sustainability Report of Siemens Energy, there are no restatements of information			
102-50 Reporting period		Siemens Energy Annual Report 2020: 2.6 Notes to Consolidated Financial Statements, pp. 88ff.;			
102-51 Date of most recent report		Siemens Energy Sustainability Report 2020: Annex, Reporting method, pp. 68-69 This is the first published Sustainability Report of Siemens Energy, December 7, 2020			
102-52 Reporting cycle		Siemens Energy Sustainability Report 2020: Annex, Reporting method, pp. 68-69			
102-53 Contact point for questions regarding the report		Siemens Energy Sustainability Report 2020: Annex, p. 80			
102-54 Claims of reporting in accordance with the GRI Standards		Siemens Energy Sustainability Report 2020: Annex, Reporting method, p. 68			
102-55 GRI content index		Siemens Energy Sustainability Report 2020: Annex, Reporting method, p. 68			
102-56 External assurance		Siemens Energy Sustainability Report 2020: Annex, Independent auditor's limited assurance report, pp. 78-79			

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Material Topics					
GRI 200 Economic Standard Series					
Economic Performance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategic focus, p. 15; Customers and innovation, pp. 18-23			
	103-2 The management approach and its components	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff. Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Societal engagement, pp. 62-65; Annex, Task Force on Climate-Related Financial Disclosures (TCFD), pp. 73-74			
	103-3 Evaluation of the management approach	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff. Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Societal engagement, pp. 62-65; Annex, Task Force on Climate-Related Financial Disclosures (TCFD), pp. 73-74			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Siemens Energy Annual Report 2020: 1.4 Results of operation, pp. 22ff. Siemens Energy Website: Shareholder Letter, https://assets.siemens-energy.com/siemens/assets/api/uuid:5b3c2f8d-8061-4bd7-88b8-be3478881073/siemens-energy-shareholder-letter-q4-fy20-en.pdf ; Siemens Energy Sustainability Report 2020: Societal engagement, pp. 62-65			
	201-2 Financial implications and other risks and opportunities due to climate change	Siemens Energy Annual Report 2020: 1.8 Report on material risks and opportunities, pp. 41 ff. Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33; Annex, Task Force on Climate-Related Financial Disclosures (TCFD), pp. 73-74			
	201-3 Defined benefit plan obligations and other retirement plans	Siemens Energy Annual Report 2020: 1.5.4 Financing of pension plans and similar commitments, p.34; Notes to Consolidated Financial Statements, Post-employment benefits/provisions for pensions and similar obligations, pp. 108ff.			

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Indirect Economic Impacts					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategic focus, p. 15; Customers and innovation, pp. 18-23; Decarbonization, pp. 24-28; Societal Engagement, pp. 62-65			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Customers and innovation, pp. 18-23; Decarbonization, pp. 24-28; Societal Engagement, pp. 62-65			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Customers and innovation, pp. 18-23; Decarbonization, pp. 24-28; Societal Engagement, pp. 62-65			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Customers and innovation, pp. 18-23; Decarbonization, pp. 24-28; Societal Engagement, pp. 62-65			
	203-2 Significant indirect economic impacts	Siemens Energy Sustainability Report 2020: Strategic focus, pp. 10-16; Customers and innovation, pp. 18-23; Decarbonization, pp. 24-28; Societal Engagement, pp. 62-65			

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Anti-corruption					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Anti-corruption and integrity, pp. 41-46			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Siemens Energy Annual Report 2020: 2.6 Notes to Consolidated Financial Statements, Legal Proceedings, pp. 114-115; Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
	205-2 Communication and training about anti-corruption policies and procedures	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
	205-3 Confirmed incidents of corruption and actions taken	Siemens Energy Annual Report 2020: 2.6 Notes to Consolidated Financial Statements, Legal Proceedings, pp. 114-115; Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			Within compliance processes analyses and management of incidents are described and implemented. Report only on local level as not material for global reporting.
Anti-competitive Behavior					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Anti-corruption and integrity, pp. 41-46			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Siemens Energy Annual Report 2020: 2.6 Notes to Consolidated Financial Statements, Legal Proceedings, pp. 114-115; Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			

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GRI 300 Environmental Standards Series					
Energy					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
	302-4 Reduction of energy consumption	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
Emissions					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Conservation of resources, pp. 30-33			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
	305-2 Energy indirect (Scope 2) GHG emissions	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			Siemens Energy is reporting market based emissions. Scope 2 emissions derived from location based methodology sum up to 290,518t.
	305-5 Reduction of GHG emissions	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
	305-6 Emissions of ozone-depleting substances (ODS)	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Siemens Energy Sustainability Report 2020: Decarbonization, pp. 24-28; Annex, Reporting method, pp. 68-69			
Environmental Compliance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Conservation of resources, pp. 30-33			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Conservation of resources, pp. 30-33			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Conservation of resources, pp. 30-33			
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Siemens Energy Sustainability Report 2020: Conservation of resources, p. 33			
Supplier Environmental Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Sustainable supply chain management, pp. 37-40			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40			100% of suppliers are typically screened in the process of supplier qualification and supplier development. We procure from some 30,000 supplier worldwide, it is not possible for us to inspect all suppliers to the same extent. We have therefore established a risk-based system to systematically identify potential risks in our supply chain.

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GRI 400 Social Standards Series					
Employment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Working at Siemens Energy, pp. 51-56			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			We do not report according to age group, gender and region since this information is classified as confidential. Employment guidelines are integrated part of our Business Conduct Guidelines for our own employees and for our suppliers; Wherever we operate we comply with local laws and regulations.
Occupational Health and Safety					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Occupational health and safety, pp. 58-61			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Occupational health and safety, pp. 58-61			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Occupational health and safety, pp. 58-61			
GRI 403: Occupational Health and Safety 2016	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Siemens Energy Sustainability Report 2020: Occupational health and safety, pp. 58-61			LTIFR global 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 Energy Sustainability Report 2020: Occupational health and safety, pp. 58-61			
Training and Education					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Working at Siemens Energy, pp. 51-56			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			In fiscal year 2020, Siemens Energy spent around €60 million in further education, an average of €654 per employee. The figure of average hours of training per employee is still to be established.
	404-2 Programs for upgrading employee skills and transition assistance programs	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			As a general rule, every employee has the same rights and opportunities with regards to personal development, trainings and career development.

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Diversity and Equal Opportunity					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Working at Siemens Energy, pp. 51-56			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Siemens Energy Sustainability Report 2020: Working at Siemens Energy, pp. 51-56			As a general rule, every employee has the same rights and opportunities, as part of our diversity and anti-discrimination program. Siemens Energy 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 Energy Sustainability Report 2020: Working at Siemens Energy			
Human Rights Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Human Rights, pp. 47-49			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Human Rights, pp. 47-49			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Human Rights, pp. 47-49			
GRI 412: Human Rights Assessment 2016	412-2 Employee training on human rights policies or procedures	Siemens Energy Sustainability Report 2020: Human Rights, pp. 47-49			

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Local Communities					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Societal Engagement, pp. 62-65			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Societal Engagement, pp. 62-65			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Societal Engagement, pp. 62-65			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Siemens Energy Sustainability Report 2020: Societal Engagement, pp. 62-65			Community Engagement is managed locally by representatives in the regions. Furthermore we include local stakeholders in projects, like in our mega project in Egypt. Over a period of four years e.g. 5,500 Egyptian engineers and technicians were trained.
Supplier Social Assessment					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Sustainable supply chain management, pp. 37-40			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40; Anti-corruption and integrity, pp. 41-46			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Siemens Energy Sustainability Report 2020: Sustainable supply chain management, pp. 37-40			100% of suppliers are typically screened in the process of supplier qualification and supplier development. We procure from some 30,000 supplier worldwide, it is not possible for us to inspect all suppliers to the same extent. We have therefore established a risk-based system to systematically identify potential risks in our supply chain.
Socioeconomic Compliance					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Siemens Energy Sustainability Report 2020: Strategy, page 15; Anti-corruption and integrity, pp. 41-46			
	103-2 The management approach and its components	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
	103-3 Evaluation of the management approach	Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Siemens Energy Annual Report 2020: 2.6 Notes to Consolidated Financial Statements, Legal Proceedings, pp. 114-115; Siemens Energy Sustainability Report 2020: Anti-corruption and integrity, pp. 41-46			