

# Siemens Energy – Sustainability Report 2023: SASB Index



| Topic                      | Accounting Metric   | Code         | Reference   | Explanation  |
|----------------------------|---|--------------|---|--|
| Energy Management          | Total energy consumed   | RT-EE-130a.1 | ↗ <a href="#">Sustainability Report 2023:</a><br>Decarbonization, p. 30-38                                  |  |
|                            | Percentage grid electricity   |              |   |  |
|                            | Percentage renewable  |              |   |  |
| Hazardous Waste Management | Amount of hazardous waste generated, percentage recycled  | RT-EE-150a.1 | ↗ <a href="#">Sustainability Report 2023:</a><br>Conservation of Resources, p. 51-56                        |  |
|                            | Number and aggregate quantity of reportable spills, quantity recovered                          | RT-EE-150a.2 | ↗ <a href="#">Sustainability Report 2023:</a><br>Conservation of Resources, p. 51-56                        | During fiscal year 2023, we had one significant environmental incident related to Siemens Energy (fiscal year 2022: 2). This incident is related to the release of SF6 from a product after an operational handling incident. As a company, we will investigate, assess, and derive measures that will prevent such incidents from happening again.  |
| Product Safety             | Number of recalls issued, total units recalled  | RT-EE-250a.1 | ↗ <a href="#">Sustainability Report 2023:</a><br>Product Stewardship, p. 57-60                              | Product safety encompasses the safety of all products, solutions, and services manufactured, provided, and/or sold by Siemens Energy. These products, solutions, and services are developed according to the latest technical knowledge and comply with applicable legal requirements to ensure that they do not pose an unacceptable risk to life, health, property, or the environment. Product stewardship at Siemens Energy follows the key standards of the ISO 14000 series, with individual approaches for each Business Area. The approaches are centrally supported by the respective Global Environmental, Health and Safety (EHS) departments. In fiscal year 2023, improvement measures included a specific training course for product safety officers and their line managers and the launch of an all-employee training video. Numerous workshops have been held to analyze our strengths and weaknesses and collaborate to better serve our customers, both internal and external. During fiscal year 2023, no significant product safety incidents were reported. |
|                            | Total amount of monetary losses as a result of legal proceedings associated with product safety | RT-EE-250a.2 | ↗ <a href="#">Annual Report 2023:</a><br>Note 14, Provisions, p. 113;<br>Note 18, Legal proceedings, p. 116 |  |

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| Product Lifecycle Management | Percentage of products by revenue that contain IEC 62474 declarable substances  | RT-EE-410a.1 | ↗ <a href="#">Sustainability Report 2023: Product Stewardship</a> , p. 57-60  | We are currently not reporting products by revenue that contain IEC 62474 declarable substances. However, Siemens Energy uses globally standardized materials and substances registers for restricted and declarable substances and products. The lists identify any substances that need to be declared for each product and are updated every six months according to current directives from the European Chemicals Agency. As part of the Siemens Energy supplier assessment and qualification process, suppliers are required to identify whether any of their products or components contain substances that need to be declared according to the specific legislation. Suppliers then need to provide a detailed declaration should any such substances be used within their design and manufacturing activities. We encourage our suppliers to use the industry substance management platform BOMCheck to share declarations for substances of very high concern (SVHC) and link this information to our IT systems. In this way, we can proactively manage risks related to substance restrictions. The implementation of the Substances of Concern in Products (SCIP) reporting requirement, a database established under the EU's Waste Framework Directive that registers products containing SVHCs, is still ongoing. |
|                              | "Percentage of eligible products, by revenue, certified to an energy efficiency certification"                              | RT-EE-410a.2 | Not applicable  |  |
|                              | "Revenue from renewable energy-related and energy efficiency-related products"  | RT-EE-410a.3 | ↗ <a href="#">Sustainability Report 2023: p. 31, Decarbonization</a> , p. 30-38;<br>↗ <a href="#">Annual Report 2023: 2.10.2.5 EU Taxonomy</a> , p. 58-79 | We are disclosing revenue, capital expenditure and operating expenses in line with EU Taxonomy criteria.   |
| Materials Sourcing           | Description of the management of risks associated with the use of critical materials  | RT-EE-440a.1 | ↗ <a href="#">Sustainability Report 2023: Product Stewardship</a> , p. 57-60;<br><a href="#">Sustainable supply chain management</a> , p. 61-65           |  |
| Business Ethics              | Description of policies and practices for prevention of:<br>(1) corruption and bribery and<br>(2) anti-competitive behavior | RT-EE-510a.1 | ↗ <a href="#">Sustainability Report 2023: Compliance and integrity</a> , p. 68-71   |  |
|                              | Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption                      | RT-EE-510a.2 | ↗ <a href="#">Annual Report 2023: Note 14, Provisions</a> , pp. 113;<br><a href="#">Note 18, Legal proceedings</a> , pp. 116                              |  |
|                              | Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations       | RT-EE-510a.3 | ↗ <a href="#">Annual Report 2023: Note 14, Provisions</a> , p. 113;<br><a href="#">Note 18, Legal proceedings</a> , p. 116                                |  |
| Activity Metric              | Number of units produced by product category  | RT-EE-000.A  | Not applicable  | To get an understanding of our company structure, please refer to ↗ <a href="#">Sustainability Report 2023: Siemens Energy at a glance</a> , p. 10-11  |
|                              | Number of employees   | RT-EE-000.B  | ↗ <a href="#">Sustainability Report 2023: Working at Siemens Energy</a> , p. 72-82  |  |