

Siemens Energy – Sustainability Report 2022: GRI Content Index



The page numbers included in the GRI Content Index refer to the respective pages of the [Siemens Energy Sustainability Report 2022](#). If a reference is introduced with “AR” it refers to the [Siemens Energy Annual Report 2022](#). The abbreviation “CI” refers to the respective page of this GRI Content Index.

GRI Standards	Page(s)	Comments
GRI 101: Foundation 2016		
GRI 102: General disclosures 2016		
Organisational Profile		
GRI 102-1: Name of the organization	78	
GRI 102-2: Activities, brands, products and services	9/10; AR 10-13	
GRI 102-3: Location of headquarters	78	
GRI 102-4: Location of operations	9; AR 2, 10-13, 22-24, 110	
GRI 102-5: Ownership and legal form	78; AR 10, 63	
GRI 102-6: Markets served	9/10, 13-15, 23; AR 11/12, 23	
GRI 102-7: Scale of the organization	9; AR 2, 10-12, 70	
GRI 102-8: Information on employees and other workers	72	
GRI 102-9: Supply chain	53; AR 19, 34/35, 42/43	
GRI 102-10: Significant changes to the organisation and its supply chain	10; AR 19	
GRI 102-11: Precautionary Principle or approach	18, 23/24, 30/31, 40-42, 45/46, 49-52, 54, 60/61, 64, 66/67, 74/75; AR 46/47	
GRI 102-12: External initiatives	16, 19/20, 49, 57, 60	
GRI 102-13: Membership of associations	19/20	
Strategy		
GRI 102-14: Statement from senior decision-maker	2, 11/12	
GRI 102-15: Key impacts, risks, and opportunities	13-19, 82-86; AR 41-46	

GRI Standards	Page(s)	Comments
Ethics and Integrity		
GRI 102-16: Values, principles, standards, and norms of behaviour	40, 53, 61-64	
GRI 102-17: Mechanisms for advice and concerns about ethics	63-65	
Governance		
GRI 102-18: Governance structure	17/18, 80; AR 135-142	
GRI 102-19: Delegating authority	17	
GRI 102-20: Executive-level responsibility for economic, environmental, and social topics	17/18, 24, 28, 40, 45, 54, 58, 61/62, 66/67, 69, 79/80; AR 134-140	
GRI 102-21: Consulting stakeholders on economic, environmental, and social topics	17-19	
GRI 102-22: Composition of the highest governance body and its committees	17, 71; AR 133	
GRI 102-23: Chair of the highest governance body	AR 129	
GRI 102-24: Nominating and selecting the highest governance body	AR 130-133	
GRI 102-25: Conflicts of interest	AR 57, 131/132, 146-148	
GRI 102-26: Role of highest governance body in setting purpose, values, and strategy	17, 79; AR 129-134	
GRI 102-27: Collective knowledge of highest governance body	17, 61; AR 138	
GRI 102-28: Evaluating the highest governance body's performance	AR 14/15	
GRI 102-29: Identifying and managing economic, environmental, and social impacts	16-18, 79-81; AR 51-59	
GRI 102-30: Effectiveness of risk management processes	18, 79-84, AR 39/40	
GRI 102-31: Review of economic, environmental, and social topics	17/18, 62, 79-81; AR 37-45, 138	
GRI 102-32: Highest governance body's role in sustainability reporting	17; AR 51	Our CEO who is also our CSO, Christian Bruch, approved and signed the disclosure of the Sustainability Report.
GRI 102-33: Communicating critical concerns	18/19, 62, 79-81; AR 37-39, 138/139	
GRI 102-34: Nature and total number of critical concerns	AR 36, 136	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	17, 31; AR 149-152, 153/154	
GRI 102-36: Process for determining remuneration	AR 154-164	
GRI 102-37: Stakeholders involvement in remuneration	AR 149	

GRI Standards	Page(s)	Comments
Stakeholder Engagement		
GRI 102-40: List of stakeholder groups	19/20	
GRI 102-41: Collective bargaining agreements	72	
GRI 102-42: Identifying and selecting stakeholders	19/20; AR 141	
GRI 102-43: Approach to stakeholder engagement	16/17, 19/20, 23/24, 54-56, 64, 68, 71	
GRI 102-44: Key topics and concerns raised	16/17	
Reporting Practice		
GRI 102-45: Entities included in the consolidated financial statements	78; AR 110-118	
GRI 102-46: Defining report content and topic boundaries	16	
GRI 102-47: List of material topics	17, CI 3-6	
GRI 102-48: Restatements of information	78	
GRI 102-49: Changes in reporting	17	
GRI 102-50: Reporting period	78	
GRI 102-51: Date of most recent report	January 25, 2021	
GRI 102-52: Reporting cycle	78	
GRI 102-53: Contact point for questions regarding the report	95	
GRI 102-54: Claims of reporting in accordance with the GRI Standards	78	
GRI 102-55: GRI Content index	CI 1-6	
GRI 102-56: External assurance	93/94	
Material Topics		
GRI 201: Economic Performance 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	13-19, 23-25	
GRI 201-1: Direct economic value generated and distributed	3, 9, 39, 76; AR 18	
GRI 201-2: Financial implications and other risks and opportunities due to climate change	18/19, 46, 79-86; AR 171/172	
GRI 201-3: Defined benefit plan obligations and other retirement plans	AR 28, 32, 88, 98, 105	

GRI Standards	Page(s)	Comments
GRI 203: Indirect Economic Impacts 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	13/14, 16, 23-25, 74-76	
GRI 203-1: Infrastructure investments and services supported	74-76	
GRI 203-2: Significant indirect economic impacts	13/14, 23-25, 31-33, 74/75	
GRI 205: Anti-Corruption 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	62-65	
GRI 205-1: Operations assessed for risks related to corruption	64	
GRI 205-2: Communication and training about anti-corruption policies and procedures	63/64	
GRI 205-3: Confirmed incidents of corruption and actions taken	65	Corruption cases are treated confidentially. Accordingly, to the extent there are relevant corruption cases within Siemens Energy, they would be included in the overall compliance cases reported.
GRI 206: Anti-competitive Behavior 2016		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	62-65	
GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	65	
GRI 302: Energy 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	16, 23/24, 30, 33, 35/ 40/41, 45/46, 49/50	
GRI 302-1: Energy consumption within the organization	3, 34, 35	
GRI 302-3: Energy intensity	35	
GRI 305: Emissions 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	13-16, 23/24, 28-34, 36, 49/50, 79-81, 85/86	
GRI 305-1: Direct (Scope 1) GHG emissions	3, 35, 87	
GRI 305-2: Energy indirect (Scope 2) GHG emissions	3, 35, 87	Siemens Energy is reporting market-based emissions. GP Scope 2 emissions derived from location-based methodology sum up to 222,000 t CO2e.
GRI 305-3 Other indirect (Scope 3) GHG emissions	3, 32/33, 36, 87	
GRI 305-4 GHG emissions intensity	3, 32, 35/36, 87	
GRI 305-5: Reduction of GHG emissions	22, 31-36, 87	

GRI Standards	Page(s)	Comments
GRI 305-6: Emissions of ozone-depleting substances (ODS)	36	
GRI 305-7: Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	36	
GRI 307: Environmental Compliance 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	40/41, 45, 48	
GRI 307-1: Non-compliance with environmental laws and regulations	AR 93/94	
GRI 308: Supplier Environmental Assessment 2016		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	36, 51,53-55	
GRI 308-1: New suppliers that were screened using environmental criteria	54-56	
GRI 308-2: Negative environmental impacts in the supply chain and actions taken	36, 39, 51/52, 54-56	
GRI 401: Employment 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	39, 66--72	
GRI 401-1: New employee hires and employee turnover	72/73	
GRI 403: Occupational Health and Safety 2018		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	38, 40-44	
GRI 403-1: Occupational health and safety management system	40-42, 44	
GRI 403-2: Hazard identification, risk assessment, and incident investigation	40, 42/43	
GRI 403-3: Occupational health services	43/44	
GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	41/42/43	
GRI 403-5: Worker training on occupational health and safety	41-44	
GRI 403-6: Promotion of worker health	44	
GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	40, 49, 51/52	
GRI 403-8: Workers covered by an occupational health and safety management system	40	
GRI 403-9: Work-related injuries	3, 42/43	
GRI 403-10: Work-related ill health	43	

GRI Standards	Page(s)	Comments
GRI 405: Diversity and Equal Opportunity 2016		
GRI 103: Management approach 2016 (including 103-1, 103-2, 103-3)	66-68, 72	
GRI 405-1: Diversity of governance bodies and employees	3, 68, 72	
GRI 405-2: Ratio of basic salary and remuneration of women to men	68	
GRI 412: Human Rights Assessment 2016		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	53/54, 60/61, 64	
GRI 412-1: Operations that have been subject to human rights reviews or impact assessments	40, 54-57, 60-62	
GRI 412-2: Employee training on human rights policies or procedures	61, 63/64	We do not report the hours of training on human rights. However, human rights are a central part of our Business Conduct Guidelines (BCG) and we report the share of employees that completed the training module.
GRI 414: Supplier Social Assessment 2016		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	53-57, 64	
GRI 414-1: New suppliers that were screened using social criteria	54-57	
GRI 414-2: Negative social impacts in the supply chain and actions taken	54-57	
GRI 419: Socioeconomic Compliance 2016		
GRI 103: Management Approach 2016 (including 103-1, 103-2, 103-3)	62-65	
GRI 419-1: Non-compliance with laws and regulations in the social and economic area	65; AR 93/94	