

Siemens Energy Sustainability Report 2023

GRI Content Index



The page numbers included in the GRI Content Index refer to the respective pages of the [Siemens Energy Sustainability Report 2023](#). If a reference is introduced with "AR" it refers to the [Siemens Energy Annual Report 2023](#).

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
GRI 1: Foundation 2021				
GRI 2: General disclosures 2021				
The organization and its reporting practices				
GRI 2-1: Organizational details	88, 10; AR 9			
GRI 2-2: Entities included in the organization's sustainability reporting	10/11, 88/89; AR 134-141			
GRI 2-3: Reporting period, frequency and contact point	88, 104			
GRI 2-4: Restatements of information	101			
GRI 2-5: External assurance	102/103			In case of any restatements, they are disclosed in footnotes.
Activities and workers				
GRI 2-6: Activities, value chain and other business relationships	10/11, 61; AR 9-11, 17, 34/35, 41			
GRI 2-7: Employees	79/80	2-7 a. - c.	Information unavailable/incomplete Not applicable (2-7 b. iii)	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 make up less than 5% of our workforce and the number is thus not material for Siemens Energy. (2-7 b. iii)
GRI 2-8: Workers who are not employees	79/80	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 detail. We aim to increase data transparency.
Governance				
GRI 2-9: Governance structure and composition	17,19/20, 90; AR 158-165			
GRI 2-10: Nomination and selection of the highest governance body	AR 154, 163, 164			
GRI 2-11: Chair of the highest governance body	AR 152-157			

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
GRI 2-12: Role of the highest governance body in overseeing the management of impacts	AR 152-157			
GRI 2-13: Delegation of responsibility for managing impacts	17, 19/20			
GRI 2-14: Role of the highest governance body in sustainability reporting	17; AR 152-155			Our CEO who is also our CSO, Christian Bruch, approved and signed the disclosure of the Sustainability Report.
GRI 2-15: Conflicts of interest	AR 57, 154/155, 169-172			
GRI 2-16: Communication of critical concerns	18, 68, 94; AR 39/40	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 described in the Annual Report. However, disclosure of a total number and nature of critical concerns are confidential under corporate law and privileged.
GRI 2-17: Collective knowledge of the highest governance body	17, 67; AR 161			
GRI 2-18: Evaluation of the performance of the highest governance body	AR 12/13			
GRI 2-19: Remuneration policies	18, 31; AR 172-176			
GRI 2-20: Process to determine remuneration	AR 177-190			
GRI 2-21: Annual total compensation ratio	78; AR 176/177, 186			
Strategy, policies and practices				
GRI 2-22: Statement on sustainable development strategy	2			
GRI 2-23: Policy commitments	44, 51, 62, 66/67, 93			Link to human rights policy statement: Compliance (siemens-energy.com)
GRI 2-24 Embedding policy commitments	62-64, 67, 69/70, 93			
GRI 2-25: Processes to remediate negative impacts	67, 69/70, 74, 71			Stakeholders can use our grievance mechanism channels to give feedback to improve these. Feedback can be also provided via the global employee engagement survey. (page 74) (2-25 b.) 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. (page 71) (2-25 c.)
GRI 2-26: Mechanisms for seeking advice and raising concerns	70			
GRI 2-27: Compliance with laws and regulations	71; AR 36, 115, 116/117			
GRI 2-28: Membership associations	18/19			

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Stakeholder engagement				
GRI 2-29: Approach to stakeholder engagement	16, 18-20, 58, 61			
GRI 2-30: Collective bargaining agreements	79			Working conditions and terms of employment of employees not covered by collective bargaining agreements are not based on collective bargaining agreements from other organizations. (2-30 b.)
GRI 3: Material topics 2021				
GRI 3-1: Process to determine material topics	16/17			
GRI 3-2: List of material topics	17			
Material topic: Business conduct				
GRI 3-3: Management of material topics 2021	68-71			
GRI 205: Anti-corruption 2016				
GRI 205-1: Operations assessed for risks related to corruption	70	205-1 a. and b.	Confidentiality constraints	We do not report the number and percentage of operations assessed for risks related to corruption, but we do report the number of compliance-related incidents. Specific risks identified are not being reported externally but as an integral part of the quarterly company wide Enterprise Risk Management (ERM).
GRI 205-2: Communication and training about anti-corruption policies and procedures	69/70	205-2 a. – e.	Information unavailable/incomplete	We do not further breakdown our numbers by region and employee category as we specifically target all managers and employees in positions with a specific risk profile.
GRI 205-3: Confirmed incidents of corruption and actions taken	71			
GRI 206: Anti-competitive behavior 2016				
GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	71			
Material topic: Business resilience				
GRI 3-3: Management of material topics 2021	19/20, 94; AR 36/37			
GRI 201: Economic Performance 2016				
GRI 201-1: Direct economic value generated and distributed	3, 10, 43, 86; AR 16			
GRI 203: Indirect Economic Impacts 2016				
GRI 203-1: Infrastructure investments and services supported	83-86			
GRI 203-2: Significant indirect economic impacts	12/13, 23-25, 32-35, 83/84			

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
Material topic: Innovative partnerships and collaborations				
GRI 3-3: Management of material topics 2021	18/19, 24, 28/29			
Material topic: Energy use and efficiency				
GRI 3-3: Management of material topics 2021	16/17, 23/24, 30-32, 36, 44/45, 51/52, 58			
GRI 302: Energy 2016				
GRI 302-1: Energy consumption within the organization	3, 36/37	302-1 c. iii) and iv) and 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. (302-1 d.) We do not report the breakdown of energy consumption from cooling and steam, however we are working towards increasing data transparency. (302-1 c. iii) and iv))
GRI 302-2: Energy consumption outside of the organization	34	302-2	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 302-3: Energy intensity	36			
GRI 302-4: Reduction of energy consumption	35/36			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 302-5: Reductions in energy requirements of products and services	32/33	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.
Material topic: Greenhouse gas emissions				
GRI 3-3: Management of material topics 2021	12-18, 30-36, 38, 58, 89-91, 93, 95/96			
GRI 305: Emissions 2016				
GRI 305-1: Direct (Scope 1) GHG emissions	3, 37, 99			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 305-2: Energy indirect (Scope 2) GHG emissions	3, 37, 99			Siemens Energy is reporting market-based emissions. Siemens Energy (excluding Siemens Gamesa) Scope 2 emissions derived from location-based methodology sum up to 219,510 t CO ₂ e.

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
GRI 305-3 Other indirect (Scope 3) GHG emissions	3, 34, 38, 99	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 305-4 GHG emissions intensity	3, 34, 37/38, 99			
GRI 305-5: Reduction of GHG emissions	22, 30, 32, 35, 37/38, 98/99	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 305-6: Emissions of ozone-depleting substances (ODS)	37			GWP source is IPCC AR2 and AR5.
GRI 305-7: Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	37	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.
Material topic: Responsible sourcing				
GRI 3-3: Management of material topics 2021	35, 59, 61-65, 70			
GRI 308: Supplier environmental assessment 2016				
GRI 308-1: New suppliers that were screened using environmental criteria	63/64	308-1 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.
GRI 308-2: Negative environmental impacts in the supply chain and actions taken	35, 43, 59/60, 62-65	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 414: Supplier social assessment 2016				
GRI 414-1: New suppliers that were screened using social criteria	63-65	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.
GRI 414-2: Negative social impacts in the supply chain and actions taken	62-65	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.
Material topic: Talent attraction and retention				
GRI 3-3: Management of material topics 2021	43, 72, 74-79			
GRI 401: Employment 2016				
GRI 401-1: New employee hires and employee turnover	79/80	401-1 b.	Information unavailable/incomplete	We report on employee turnover but not to the full level of detail, however we aim to increase data transparency.

GRI Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	48, 78	401-2 a. i) - iii)	Information unavailable/incomplete	We report on benefits we provide to full-time employees and aim to increase data transparency.
GRI 401-3: Parental leave	80	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 404: Training and education 2016				
GRI 404-1: Average hours of training per year per employee	3, 43, 77	404-1 a.i.	Information unavailable/incomplete	We aim to report average hours of training per employee by gender as soon as possible.
GRI 404-2: Programs for upgrading employee skills and transition assistance programs	76-78			
GRI 404-3: Percentage of employees receiving regular performance and career development reviews	76/77	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: Equity, inclusion & diversity				
GRI 3-3: Management of material topics 2021	72-74, 79			
GRI 405: Diversity and Equal Opportunity				
GRI 405-1: Diversity of governance bodies and employees	3, 73, 79; AR 162/163	405-1	Information unavailable/incomplete	We report on diversity of governance bodies but not in a full detail (i.e. percentage of men not reported, but we report percentage of women in leadership positions).
GRI 405-2: Ratio of basic salary and remuneration of women to men	73/74	405-2 a. and b.	Information unavailable/incomplete	We report the gender pay gap, however, not by employee category. We are working towards increasing transparency.
Material topic: Human Rights				
GRI 3-3: Management of material topics 2021	61/62, 66/67, 70, 78			
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	66, 79	407-1 a. i) and ii)	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 Standards	Page(s)	Requirement(s) omitted	Reason	Explanation/Comments
GRI 408: Child labor				
GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	62, 66/67	408-1 a. and b.	Confidentiality constraints	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: Forced or compulsory labor				
GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	62, 66/67	409-1 a.	Confidentiality constraints	We do not report the number of operations and suppliers at significant risk for incidents of forced or compulsory 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 forced labor in any form.
Material topic: Occupational health and safety				
GRI 3-3: Management of material topics 2021	42, 44-48			
GRI 403-1: Occupational health and safety management system	44-46, 48			
GRI 403-2: Hazard identification, risk assessment, and incident investigation	44, 47/48			
GRI 403-3: Occupational health services	47/48			
GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	44-46			
GRI 403-5: Worker training on occupational health and safety	44, 46, 48			
GRI 403-6: Promotion of worker health	48			
GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	44, 57, 59/60			
GRI 403-8: Workers covered by an occupational health and safety management system	44	403-8	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 403-9: Work-related injuries	3, 42, 46/47	403-9 a. and b.	Information unavailable/incomplete	We report on fatalities and work-related injuries but not the rate of fatalities, number of work-related injuries and number of hours worked, however we aim to increase data transparency.
GRI 403-10: Work-related ill health	47	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.