



GRI Content Index

GRI Standard	Disclosure	Page	Comments	UNGC
GRI 101	101	Foundation (2016)		
		Organizational Profile		
GRI 102		General Disclosures (2016)		
102-1	Name of the organization	SR 74		
102-2	Activities, brands, products, and services	AR 9		
102-3	Location of headquarters	AR 8		
102-4	Location of operations	AR 8		
102-5	Ownership and legal form	FR 49–52		
102-6	Markets served	AR 8, 10–11		
102-7	Scale of the organization	AR 6–7		
102-8	Information on employees and other workers	SR 61		Principle 6
102-9	Supply chain	SR 27–30		Principles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
102-10	Significant changes to the organization and its supply chain	FR 24		
102-11	Precautionary Principle or approach	FR 20–22, 33		
102-12	External initiatives	SR 13–14, 32		Principles 6, 7, 8, 9
102-13	Membership of associations	SR 10, 63		
		Strategy		
102-14	Statement from senior decision-maker	SR 3–4		
		Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	SR 9–11, 17, 22 AR 11		Principles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
		Governance		
102-18	Governance structure	CG 3, SR 7–8, 13		

- AR** = Annual Report (Newsletter)
- CG** = Corporate Governance
- RR** = Remuneration Report
- FR** = Financial Report
- SR** = Sustainability Report

For the Materiality Disclosures Service, GRI Services reviewed that the GRI Content Index is clearly pre-sented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. This GRI service was conducted on the German version of this report.

GRI Standard	Disclosure	Page	Comments	UNGC
Stakeholder engagement				
102-40	List of stakeholder groups	SR 16		
102-41	Collective bargaining agreements	SR 59		Principle 3
102-42	Identifying and selecting stakeholders	SR 15–16		
102-43	Approach to stakeholder engagement	SR 15–16		
102-44	Key topics and concerns raised	SR 16		
Reporting practice				
102-45	Entities included in the consolidated financial statements	FR 24		
102-46	Defining report content and topic boundaries	SR 12, 73		
102-47	List of material topics	SR 12, 73		
102-48	Restatements of information		No reformulations were required.	
102-49	Changes in reporting		There were no changes to the material topics and topic boundaries.	
102-50	Reporting period	SR 74		
102-51	Date of most recent report	SR 74		
102-52	Reporting cycle	SR 74		
102-53	Contact point for questions regarding the report	SR 66		
102-54	Claims of reporting in accordance with the GRI Standards	SR 74		
102-55	GRI content index	SR 67	The GRI content index is available on the Internet at report.siegfried.ch	
102-56	External assurance		We did not have an independent external validation of the Sustainability Report drawn up by a third party.	

Material Topics

GRI Standard	Disclosure	Page	Further information and omissions	UNGC
Corruption and Anti-Competitive Behavior				
GRI 103	Management Approach (2016)			
103-1	Explanation of the material topic and its boundary	SR 17		Principle 10
103-2	The management approach and its components	SR 17–20		Principle 10
103-3	Evaluation of the management approach	SR 19–20		Principle 10
	Own disclosure			Principle 10
	Cases of violations against the Code of Conduct	SR 20		Principle 10
GRI 206	Anti-competitive behavior (2016)			Principle 10
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 20		Principle 10
Product Safety				
GRI 103	Management Approach (2016)			
103-1	Explanation of the material topic and its boundary	SR 21		Principle 9
103-2	The management approach and its components	SR 21–26		Principle 9
103-3	Evaluation of the management approach	SR 25–27		Principle 9
GRI 416	Customer Health and Safety (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	SR 23–25		
Supplier Environmental Assessment				
GRI 103	Management Approach (2016)			
103-1	Explanation of the material topic and its boundary	SR 27		Principles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
103-2	The management approach and its components	SR 27–30		Principles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
103-3	Evaluation of the management approach	SR 28–30		Principles 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 308	Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria		For the present, no data is available concerning the systematic examination of new suppliers' social and environmental criteria. Siegfried will examine the establishment of the required processes and data collection systems in the medium term.	
GRI 414	Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria		For the present, no data is available concerning the systematic examination of new suppliers' social and environmental criteria. Siegfried will examine the establishment of the required processes and data collection systems in the medium term.	

GRI Standard	Disclosure	Page	Further information and omissions	UNGC
Energy and Climate Change				
GRI 103	Management Approach (2016)			
	103-1	Explanation of the material topic and its boundary	SR 31, 43–44	Principles 7, 8, 9
	103-2	The management approach and its components	SR 31–33, 44–45, 48–49	Principles 7, 8, 9
	103-3	Evaluation of the management approach	SR 37, 44–51	Principles 7, 8, 9
GRI 302	Energy (2016)			
	302-1	Energy consumption within the organization	SR 46–47, 50–51	
GRI 305	Emissions (2016)			
	305-1	Direct (Scope 1) GHG emissions	SR 44	Principles 7, 8, 9
Waste and Pollution				
GRI 103	Management Approach (2016)			
	103-1	Explanation of the material topic and its boundary	SR 31, 51–52	Principles 7, 8, 9
	103-2	The management approach and its components	SR 31–33, 51–54	Principles 7, 8, 9
	103-3	Evaluation of the management approach	SR 50, 52–54	Principles 7, 8, 9
GRI 303	Water and Effluents (2018)			
	303-1	Interactions with water as a shared resource	SR 51–53	Principles 7, 8, 9
	303-2	Management of water discharge-related impacts	SR 50–53	Principles 7, 8, 9
	303-5	Water consumption	SR 50–51	Principles 7, 8, 9
GRI 306	Waste (2020)			
	306-1	Waste generation and significant waste-related impacts	SR 50–51, 54	Principles 7, 8, 9
	306-2	Management of significant waste-related impacts	SR 51, 54	Principles 7, 8, 9
	306-3	Waste generated	SR 50–51	Principles 7, 8, 9

GRI Standard	Disclosure	Page	Further information and omissions	UNGC
Occupational Health and Safety				
GRI 103	Management Approach (2016)			
103-1	Explanation of the material topic and its boundary	SR 31, 33–34, 38		
103-2	The management approach and its components	SR 31–38, 41–43		
103-3	Evaluation of the management approach	SR 34–40, 43		
GRI 403	Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system	SR 32–33, 35, 42		
403-2	Hazard identification, risk assessment, and incident investigation	SR 36–42		
403-3	Occupational health services	SR 34–35, 42–43		
403-4	Worker participation, consultation, and communication on occupational health and safety	SR 34–36		
403-5	Worker training on occupational health and safety	SR 35–36, 42		
403-6	Promotion of worker health	SR 34–35, 41–43, 56–57		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 34, 38, 41–42		
403-9	Work-related injuries	SR 34, 38–40		

GRI Standard	Disclosure	Page	Further information and omissions	UNGC
Fair Working Conditions				
GRI 103	Management Approach (2016)			
	103-1	Explanation of the material topic and its boundary	SR 55	Principles 1, 2, 3, 4, 5, 6
	103-2	The management approach and its components	SR 55–59	Principles 1, 2, 3, 4, 5, 6
	103-3	Evaluation of the management approach	SR 59–61	Principles 1, 2, 3, 4, 5, 6
GRI 401	Employment (2016)			
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	SR 55–59	Principles 1, 2, 3, 4, 5, 6
Local Communities				
GRI 103	Management Approach (2016)			
	103-1	Explanation of the material topic and its boundary	SR 62	Principles 6, 7
	103-2	The management approach and its components	SR 62–64	Principles 6, 7
	103-3	Evaluation of the management approach	SR 62–65	Principles 6, 7
GRI 413	Local Communities (2016)			
	413-1	Operations with local community engagement, impact assessments, and development programs	SR 62–64	Principles 6, 7
Public Policy				
GRI 103	Management Approach (2016)			
	103-1	Explanation of the material topic and its boundary	SR 65	
	103-2	The management approach and its components	SR 65	
	103-3	Evaluation of the management approach	SR 65	
GRI 415	Public Policy (2016)			
	415-1	Political contributions	SR 65	

GRI Standards Material Topics and Topic Boundaries

GRI 102-46, GRI 102-47

Siegfried's Value Chain

Material Topics	Supply Chain	Siegfried	Products
Corruption and Anti-competitive Conduct			
Product Safety			
Sustainability in the Supply Chain			
Energy and Climate Change			
Waste and Contamination			
Occupational Health and Safety			
Fair Working Conditions			
Local Population			
Political Representation of Interest			

Siegfried Topic Boundaries

The 10 Principles of Global Compact

Human Rights	
1.	Businesses should support and respect the protection of internationally proclaimed human rights.
2.	Businesses should make sure that they are not complicit in human rights abuses.
Labor Standards	
3.	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
4.	Businesses should uphold the elimination of all forms of forced and compulsory labor.
5.	Businesses should uphold the effective abolition of child labor.
6.	Businesses should uphold the elimination of discrimination in respect of employment and occupation.
Environmental Protection	
7.	Businesses should support a precautionary approach to environmental challenges.
8.	Businesses should undertake initiatives to promote greater environmental responsibility.
9.	Business should encourage the development and diffusion of environmentally friendly technologies
Prevention of Corruption	
10.	Businesses should work against corruption in all its forms, including extortion and bribery.

About our Sustainability Report

Siegfried takes the responsibility of a manufacturing company to society and the environment seriously. This Sustainability Report shows our progress and projects between 1.1.2021 and 31.12.2021 according to the principles of the Global Reporting Initiative (GRI). The last sustainability report was published in February 2021. Siegfried will continue to publish an annual sustainability report. This report was prepared in compliance with the GRI Standards, option "Core". Also, the GRI Materiality Disclosures Service was carried out for the current annual report and the correctness of the GRI references 102-40 to 102-49 was confirmed by GRI. The detailed GRI Content Index is available on the Internet at report.siegfried.ch.

The process of preparing the sustainability report was supported by ELEVATE (formerly: BSD Consulting), a consulting firm specializing in the management of sustainability issues. The Sustainability Report was not examined externally.