

GRI Content Index



MATERIALITY
DISCLOSURES SERVICE

2021

GRI Standard	Disclosure	Page	Comments
GRI 101	101	Foundation (2016)	
		Organizational Profile	
GRI 102		General Disclosures (2016)	
	102-1	Name of the organization	SR 47
	102-2	Activities, brands, products, and services	AR 6–8
	102-3	Location of headquarters	AR 8
	102-4	Location of operations	AR 8
	102-5	Ownership and legal form	FR 45–51
	102-6	Markets served	AR 10, 12–13
	102-7	Scale of the organization	AR 4, 8
	102-8	Information on employees and other workers	SR 38–43
	102-9	Supply chain	SR 17–19
	102-10	Significant changes to the organization and its supply chain	FR 24
	102-11	Precautionary Principle or approach	SR 17–22
	102-12	External initiatives	SR 17–21
	102-13	Membership of associations	SR 44
		Strategy	
	102-14	Statement from senior decision-maker	AR 1–2
		Ethics and integrity	
	102-16	Values, principles, standards, and norms of behavior	SR 3, 9–10
		Governance	
	102-18	Governance structure	AR 9, CG 3, SR 3, 9–10

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

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
Stakeholder engagement			
102-40	List of stakeholder groups	SR 8	
102-41	Collective bargaining agreements	SR 40	
102-42	Identifying and selecting stakeholders	SR 7–8	
102-43	Approach to stakeholder engagement	SR 7–8	
102-44	Key topics and concerns raised	SR 8	
Reporting practice			
102-45	Entities included in the consolidated financial statements	FR 24	
102-46	Defining report content and topic boundaries	SR 6, IN 6	
102-47	List of material topics	SR 6, IN 6	
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 47	
102-51	Date of most recent report	SR 47	
102-52	Reporting cycle	SR 47	
102-53	Contact point for questions regarding the report	SR 47	
102-54	Claims of reporting in accordance with the GRI Standards	SR 47	
102-55	GRI content index		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
Corruption and Anti-Competitive Behavior			
GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 11	
103-2	The management approach and its components	SR 11	
103-3	Evaluation of the management approach	SR 11–12	
	Own disclosure		
	Cases of violations against the Code of Conduct	SR 12	
GRI 206	Anti-competitive behavior (2016)		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 11–12	
Product Safety			
GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 13–17	
103-2	The management approach and its components	SR 13–17	
103-3	Evaluation of the management approach	SR 13–17	
GRI 416	Customer Health and Safety (2016)		
416-1	Assessment of the health and safety impacts of product and service categories	SR 13–17	
Supplier Environmental Assessment			
GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 17–19	
103-2	The management approach and its components	SR 17–19	
103-3	Evaluation of the management approach	SR 17–19	
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.

Energy and Climate Change

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 20–27	
103-2	The management approach and its components	SR 20–27	
103-3	Evaluation of the management approach	SR 20–27	
GRI 302	Energy (2016)		
302-1	Energy consumption within the organization	SR 22–27	
GRI 305	Emissions (2016)		
305-1	Direct (Scope 1) GHG emissions	SR 22–27	

Waste and Pollution

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 20–22, 27–30	
103-2	The management approach and its components	SR 20–22, 27–30	
103-3	Evaluation of the management approach	SR 27–30	
GRI 306	Effluents and Waste (2016)		
306-2	Waste by type and disposal method	SR 26–30	

Occupational Health and Safety

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 20–22, 30–37	
103-2	The management approach and its components	SR 20–22, 30–37	
103-3	Evaluation of the management approach	SR 30–37	
GRI 403	Occupational Health and Safety (2018)		
403-1	Occupational health and safety management system	SR 30–32, 35–36	
403-2	Hazard identification, risk assessment, and incident investigation	SR 30–36	
403-3	Occupational health services	SR 35–36	
403-4	Worker participation, consultation, and communication on occupational health and safety	SR 20–22, 33–37	
403-5	Worker training on occupational health and safety	SR 32–35	
403-6	Promotion of worker health	SR 20, 35–36	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 20–21, 33–34	
403-9	Work-related injuries	SR 33–37	

Fair Working Conditions

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 38–43	
103-2	The management approach and its components	SR 38–43	
103-3	Evaluation of the management approach	SR 38–43	
GRI 401	Employment (2016)		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	SR 38–43	

Local Communities

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 43–45	
103-2	The management approach and its components	SR 43–45	
103-3	Evaluation of the management approach	SR 43–45	
GRI 413	Local Communities (2016)		
413-1	Operations with local community engagement, impact assessments, and development programs	SR 43–44	

Public Policy

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 45	
103-2	The management approach and its components	SR 45	
103-3	Evaluation of the management approach	SR 45	
GRI 415	Public Policy (2016)		
415-1	Political contributions	SR 45	

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 Siegfried Group is a leading supplier in the global CDMO market with production facilities in Switzerland, the USA, Malta, China, Germany, and France. Siegfried employs a workforce of about 2500 employees (FTE) at nine sites in six countries. The Siegfried Holding AG, headquartered in Zofingen (Switzerland), is listed on the Swiss Exchange (SIX:SFZN).

We offer customized solutions for services in the development and production of active pharmaceutical ingredients, intermediates, and complex dosage forms (including sterile filling) as well as products from our portfolio.

**expect
more**

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