

GRI Content Index



GRI Standard	Disclosure	Page	Comments
GRI 101	101	Foundation (2016)	
		Organizational Profile	
GRI 102		General Disclosures (2016)	
	102-1	Name of the organization	SR 43
	102-2	Activities, brands, products, and services	AR 8–11
	102-3	Location of headquarters	AR 9
	102-4	Location of operations	AR 9
	102-5	Ownership and legal form	FR 45–50
	102-6	Markets served	AR 22–23
	102-7	Scale of the organization	AR 3, 8–9
	102-8	Information on employees and other workers	SR 35–38
	102-9	Supply chain	SR 17
	102-10	Significant changes to the organization and its supply chain	FR 24
	102-11	Precautionary Principle or approach	SR 17–21
	102-12	External initiatives	SR 17–20
	102-13	Membership of associations	SR 40
		Strategy	
	102-14	Statement from senior decision-maker	AR 2–3
		Ethics and integrity	
	102-16	Values, principles, standards, and norms of behavior	SR 3, 9
		Governance	
	102-18	Governance structure	FR 2–3, CG 3, SR 3, 9

- 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 presented 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 08	
102-41	Collective bargaining agreements	SR 36	
102-42	Identifying and selecting stakeholders	SR 07–08	
102-43	Approach to stakeholder engagement	SR 07–08	
102-44	Key topics and concerns raised	SR 08	
Reporting practice			
102-45	Entities included in the consolidated financial statements	FR 24	
102-46	Defining report content and topic boundaries	SR 06, IN 06	
102-47	List of material topics	SR 06, IN 06	
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 43	
102-51	Date of most recent report	SR 43	
102-52	Reporting cycle	SR 43	
102-53	Contact point for questions regarding the report	SR 43	
102-54	Claims of reporting in accordance with the GRI Standards	SR 43	
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	
GRI 205	Anti-corruption (2016)		
205-1	Operations assessed for risks related to corruption	SR 11–12	
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 13–16	
103-2	The management approach and its components	SR 13–16	
103-3	Evaluation of the management approach	SR 13–16	
GRI 416	Customer Health and Safety (2016)		
416-1	Assessment of the health and safety impacts of product and service categories	SR 13–16	
Supplier Environmental Assessment			
GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 17–18	
103-2	The management approach and its components	SR 17–18	
103-3	Evaluation of the management approach	SR 17–18	
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 21–25
	103-2	The management approach and its components	SR 21–25
	103-3	Evaluation of the management approach	SR 21–25
GRI 302	Energy (2016)		
	302-1	Energy consumption within the organization	SR 21–25
GRI 305	Emissions (2016)		
	305-1	Direct (Scope 1) GHG emissions	SR 21–25

Waste and Pollution

GRI 103	Management Approach (2016)		
	103-1	Explanation of the material topic and its boundary	SR 25–27
	103-2	The management approach and its components	SR 25–27
	103-3	Evaluation of the management approach	SR 25–27
GRI 306	Effluents and Waste (2016)		
	306-2	Waste by type and disposal method	SR 24–27

Occupational Health and Safety

GRI 103	Management Approach (2016)		
	103-1	Explanation of the material topic and its boundary	SR 28–34
	103-2	The management approach and its components	SR 28–34
	103-3	Evaluation of the management approach	SR 28–34
GRI 403	Occupational Health and Safety (2016)		
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR 31, 34

Fair Working Conditions

GRI 103	Management Approach (2016)		
	103-1	Explanation of the material topic and its boundary	SR 35–38
	103-2	The management approach and its components	SR 35–38
	103-3	Evaluation of the management approach	SR 35–38
GRI 401	Employment (2016)		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	SR 38

Local Communities

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 39	
103-2	The management approach and its components	SR 39	
103-3	Evaluation of the management approach	SR 39	
GRI 413	Local Communities (2016)		
413-1	Operations with local community engagement, impact assessments, and development programs	SR 39–40	

Public Policy

GRI 103	Management Approach (2016)		
103-1	Explanation of the material topic and its boundary	SR 41	
103-2	The management approach and its components	SR 41	
103-3	Evaluation of the management approach	SR 41	
GRI 415	Public Policy (2016)		
415-1	Political contributions	SR 41	

GRI Standards Material Topics and Topic Boundaries

GRI 102-46

Siegfried's Value Chain

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

 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**

Siegfried Holding AG
Untere Bruehlstrasse 4
CH-4800 Zofingen

www.siegfried.ch