

GRI Content Index

GRI 1 used	GRI 1: Foundation 2021		
Statement of use	Siegfried Holding AG has reported the information cited in this GRI content index for the period 1.1.2022 – 31.12.2022 in reference with the GRI Standards.		
GRI Standard	Disclosure	Location	Omission
General disclosures			
The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1 Organizational details	AR p. 13–15 SR p. 83	
	2-2 Entities included in the organization's sustainability reporting	FR p. 24	
	2-3 Reporting period, frequency and contact point	SR p. 83	
	2-5 External assurance	SR p. 83	
Activities and workers			
GRI 2: General Disclosures 2021	2-6 Activities, value chain, and other business relationships	AR p. 13–14, SR p. 41	
	2-7 Employees	SR p. 67ff	
	2-8 Workers who are not employees	SR p. 71	
Governance			
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	SR p. 16–18 CG p. 10–18	
	2-10 Nomination and selection of the highest governance body	SR p. 17 CG p. 15	
	2-11 Chair of the highest governance body	CG p. 12	
	2-12 Role of the highest governance body in overseeing the management of impacts	CG p. 18–19	
	2-14 Role of the highest governance body in sustainability reporting	SR p. 18	
	2-20 Process to determine remuneration	RR p. 7–10	
Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	SR p. 20ff	
	2-23 Policy commitments	SR p. 10, 30–33	
	2-24 Embedding policy commitments	SR p. 30–33	

AR = Annual Report (Progress Report)
CG = Corporate Governance
RR = Remuneration Report
FR = Financial Report
SR = Sustainability Report

GRI Standard	Disclosure	Location	Omission
	2-25 Processes to remediate negative impacts	SR p. 28	
	2-26 Mechanisms for seeking advice and raising concerns	SR p. 29–30	
	2-27 Compliance with laws and regulations	SR p. 38	
	2-28 Membership associations	SR p. 75–76	
	Stakeholder engagement		
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	SR p. 25–27	
	2-30 Collective bargaining agreements	SR p. 70	
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR p. 20	
	3-2 List of material topics	SR p. 20–21	
Business Conduct/ Corruption & Antitrust			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 28–31	
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR p. 31	
Information and Cyber Security			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 32–34	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR p. 34	
Product Responsibility			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 35–40	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SR p. 37	
Supply Chain Responsibility			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 40–43	
Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 44–57	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR p. 44	
	403-2 Hazard identification, risk assessment, and incident investigation	SR p. 50–55	
	403-3 Occupational health services	SR p. 47–50	
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR p. 53–55	
	403-5 Worker training on occupational health and safety	SR p. 49–50	
	403-6 Promotion of worker health	SR p. 56	
	403-9 Work-related injuries	SR p. 51–53	

GRI Standard	Disclosure	Location	Omission
Carbon Emission/Energy Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 57–63	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR p. 62	
Waste/Waste Water/Air Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 63–66	
GRI 306: Waste 2020	306-3 Waste generated	SR p. 66	
Diversity/Education & Training			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 68–73	
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	CG p. 11–14	

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.
