

Reporting Element	Comment	Sustainability Report 2012	Annual Report 2012	Siemens Global Website
		http://www.siemens.com/sustainability-report	http://www.siemens.com/annual/11/en	http://www.siemens.com
Commitment and Policy				
B1 Publicly stated commitment to work against corruption in all its forms, including bribery and extortion	The Siemens Business Conduct Guidelines (BCG) include binding principles against corruption. See also D1.	Foreword (page 4); Facts and figures Compliance (page 46)	Book I, page 82; Compliance Report (book II, page 29) Combined Management Report (book II, page 109)	BCG section B.2 ff., page 9 f. http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=9
B2 Commitment to be in compliance with all relevant laws, including anti-corruption laws	The BCG include the obligation to comply with applicable law. See also D2.	Facts and figures Compliance (page 46)	Compliance Report (book II, page 29) Combined Management Report (book II, page 109)	BCG section A.1, page 6 http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=6 International guidelines http://www.siemens.com/sustainability/en/sustainability-at-siemens/international-guidelines.php
D1 Publicly stated formal policy of zero tolerance of corruption	The Siemens position is clearly stated in the BCG: Corruption will not be tolerated in any form and under any circumstances. Siemens CEO Peter Löscher and the members of the Siemens management board have repeatedly confirmed this fundamental position of the company in internal communication media and at events within the company. See also B1 and B4.			BCG section B.2 ff., page 9 f. http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=9 International guidelines http://www.siemens.com/sustainability/en/sustainability-at-siemens/international-guidelines.php
D2 Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption	Siemens is committed to the ten principles of the United Nations Global Compact and regards the UN Convention against Corruption as well as the OECD Guidelines for Multinational Enterprises as important guidelines for the entire company. Furthermore Siemens contributes to supporting international conventions and recommendations through the company's Collective Action activities and the Siemens Integrity	Facts and figures Compliance (page 46)	Compliance Report (book II, page 29)	BCG Appendix, page 27 http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=27 International Guidelines http://www.siemens.com/sustainability/en/sustainability-at-siemens/international-guidelines.php Participation in the United Nations Global Compact and membership in the Partnering Against Corruption Initiative

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	Initiative. See also D11.			of the World Economic Forum http://www.siemens.com/sustainability/en/sustainability-at-siemens/siemens-in-dialog.htm Siemens Integrity Initiative www.siemens.com/integrity-initiative
D3 Carrying out risk assessment of potential areas of corruption	We have implemented a new compliance risk assessment covering all Siemens entities, which the Sectors, Divisions and Clusters as well as cross-sector businesses are required to perform on a regular basis (see also Compliance goals). Anti-Corruption risk assessments are also a mandatory element of different Compliance processes for specific business relationships and transactions (see also D4 and D5).	Facts and figures Compliance (page 46)	Compliance Report (book II, page 29) Combined Management Report (book II, page 109)	Project business and dealing with business partners http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm#toc-5 Compliance goals http://www.siemens.com/sustainability/en/core-topics/compliance/goals/index.htm Risk management http://www.siemens.com/investor/en/corporate_governance/risk_management.htm
D4 Detailed policies for high-risk areas of corruption	Important provisions of the BCG are covered by separate policies providing more detailed regulations, e. g. for gifts and hospitality, for donations and sponsoring, with regard to corruption risk in project business or for dealing with business partners. Our website provides an overview on the specific Compliance guidelines.		Compliance Report (book II, page 29)	BCG section B.2 ff., page 9 f. http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=9 Compliance Guidelines http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm Code of Conduct for Siemens Suppliers http://www.siemens.com/sustainability/en/core-topics/suppliers/management-approach/code-of-conduct.htm
D5 Policy on anti-corruption regarding business partners	Based upon the BCG we have developed regulations and a strict monitoring process for dealing with the company's business partners. We require our suppliers to contractually commit to comply with the Code of Conduct for Siemens Suppliers or other codes of conduct they have implemented as long as our behavioral requirements are covered. The Code of Conduct for Siemens Suppliers includes anti-corruption and legal compliance provisions. See also D6.	Code of Conduct for Siemens Suppliers: Facts and figures Suppliers (page 61)	Compliance Report (book II, page 29) Supply Chain Management: Combined Management Report (book II, page 101)	BCG section B.2 ff., page 9 ff. http://www.siemens.com/sustainability/pool/cr-framework/business_conduct_guidelines_e.pdf#page=9 Dealing with business partners http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm#oc-6 Code of Conduct for Siemens Suppliers http://www.siemens.com/sustainability/en/core-topics/suppliers/management-approach/code-of-conduct.htm

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Implementation				
B3 Translation of the anti-corruption commitment into actions	<p>The Siemens Compliance System consists of the three pillars „Prevent“, „Detect“ und Respond“. All anti-corruption measures within the company are related to the Compliance System.</p> <p>Our website provides detailed information about the elements of the Siemens Compliance System.</p>	<p>Facts and figures Compliance (page 46)</p> <p>Monitoring of our suppliers: Facts and figures Suppliers (page 61)</p> <p>Donations: Facts and figures Corporate Citizenship (page 64)</p>	<p>Compliance Report (book II, page 29)</p> <p>Data: Combined Management Report (book II, page 109)</p>	<p>Compliance System http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/index.php with further links</p> <p>Compliance Organization http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/compliance-organization.htm</p>
B4 Support by the organization's leadership for anti-corruption	<p>The Siemens management board as well as the CEOs of the company units highlight the importance of anti-corruption at management conferences and other internal meetings and events. The leadership's key role is addressed in the element "management responsibility" of the Siemens Compliance System (see also D1, B3 and D7).</p> <p>We have started the company-wide implementation of the Integrity Dialog in FY 2013 which also aims at strengthening our managers' personal responsibility for compliance (see also B5).</p>	<p>Integrity Dialog: Facts and figures Compliance (page 46)</p>	<p>Compliance Report (book II, page 29)</p>	<p>Compliance System http://www.siemens.com/sustainability/de/themenfelder/compliance/managementansatz/index.php</p> <p>Management responsibility http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/tone-from-the-top.htm</p> <p>For examples see video „Tone from the Top“ http://www.siemens.com/sustainability/en/core-topics/collective-action/our-learnings.htm</p>
B5 Communication and training on the anti-corruption commitment for all employees	<p>Our managers and employees throughout the world are trained in compliance-related matters on a regular basis. Even the top management participates in compliance training.</p> <p>In FY 2012 we have developed the Integrity Dialog, a new format for Compliance in-person trainings; the company-wide implementation has started at the beginning of FY 2013.</p> <p>In addition to our training measures we undertake extensive communication activities to support the permanent establishment of compliance in our company.</p> <p>See also D1 and B4.</p>	<p>Integrity Dialog: Facts and figures Compliance (page 46)</p>	<p>Integrity Dialog: Compliance Report (book II, page 29)</p>	<p>Compliance training and communication http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/prevent.htm</p> <p>The Compliance Report in the Siemens Annual Report 2009 provides more details about our training measures including the web-based BCG training (book II, Page 26 f.) http://www.siemens.com/annual/09/pool/en/downloads/siemens_ar09_corpgov.pdf</p> <p>For quantitative data about Compliance trainings see Sustainability Report 2010 book II, page 69 http://www.siemens.com/sustainability/pool/en/current-reporting/sr2010_compliance.pdf</p>
B6 Internal checks and balances to ensure consistency with the anti-corruption	<p>For our anti-corruption policies we have implemented related processes and tools which include controls and approval requirements and ensure the documentation of activities (see examples under D4).</p>		<p>For Business Partner Compliance Due Diligence see Compliance Report in</p>	<p>Compliance Guidelines http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm</p> <p>Compliance Control Framework</p>

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commitment	We have introduced a company wide Compliance control framework. See also D10.		Annual Report 2011 (book II, page 33)	http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc-10
D6 Actions taken to encourage business partners to implement anti-corruption commitments	See D5 and further comments there for the Business Partner Compliance Due Diligence and regarding the inclusion of anti-corruption in the procurement contracts. The contracts with our business partners include anti-corruption provisions as well. We offer our suppliers in person and web-based trainings for the Code of Conduct for Siemens Suppliers which covers legal compliance and anti-corruption. The monitoring of our suppliers' adherence to the Code of Conduct for Siemens suppliers may result in the definition of improvement measures related to these topics which our suppliers will have to agree to implement.	Training and monitoring of suppliers: Facts and figures Suppliers (page 61)	Monitoring of suppliers: Combined Management Report (book II, page 101)	Supplier trainings http://www.siemens.com/sustainability/en/core-topics/suppliers/management-approach/competency-management.htm Security trainings for contractors in India http://www.siemens.com/sustainability/en/core-topics/suppliers/references/india-a-promise-of-a-safe-return-everyday.htm Systematic approach to inspection http://www.siemens.com/sustainability/en/core-topics/suppliers/management-approach/systematic-approach-to-inspection.htm
D7 Management responsibility and accountability for implementation of the anti- corruption commitment or policy	The comprehensive responsibility of all Siemens managers for Compliance is the overarching element of the Siemens Compliance System (see B3 and B4). All managers are obligated to continuously monitor the business activities in their respective areas of responsibility. Compliance Reviews: At least every quarter, the senior management and the Compliance Organization on all organizational levels of the company discuss the status of the Compliance Program, its implementation, and major developments and cases. Within the company wide employee survey our employees are regularly asked to evaluate to what extent they perceive their management acting as role models for Compliance (see also D8). Further strengthening management responsibility for Compliance is among the focus areas of our work (see also B7).		Compliance Report (book II, page 29)	Compliance System http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/index.php Management responsibility (also about the Compliance Review process) http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/tone-from-the-top.htm Internal controls http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc-9 Compliance goals http://www.siemens.com/sustainability/en/core-topics/compliance/goals/index.htm Compliance Organization http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/compliance-organization.htm
D8 Human Resources procedures supporting the anti-corruption	The compliance screening of employees before they are assigned to key corporate functions or to positions in Compliance, Internal Audit or Legal forms an important		Employee survey and Disciplinary sanctions data: Combined Management	Employee survey http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/continuous-

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commitment or policy	<p>element of our preventive measures.</p> <p>We employ all kinds of sanctions allowed under labor laws to punish compliance violations internally.</p> <p>The company wide employee survey which is performed on a regular basis covers Compliance related questions.</p>		<p>Report (book II, page 109)</p> <p>Company wide employee survey: Book I, page 77; Combined Management Report (book II, page 107)</p>	<p>improvement.htm</p> <p>Integration with personnel processes http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/prevent.htm#toc-7</p> <p>Disciplinary sanctions for violations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/respond.htm</p>
D9 Communications (whistle blowing) channels and follow-up mechanisms for reporting concerns or seeking advice	<p>Reliable reporting channels for internal and external stakeholders and the protection of employees whistle-blowers against sanctions help ensure that possible misconduct is reported, thoroughly investigated and brought to light.</p> <p>The handling of reports of possible Compliance violations follows a clearly defined process.</p> <p>See also B7.</p>	<p>Compliance data: Facts and figures Compliance (page 46)</p>	<p>Combined Management Report (book II, page 109)</p>	<p>Reporting channels and internal investigations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm</p> <p>Global Case Tracking http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/respond.htm</p> <p>Response to Compliance violations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/respond.htm</p> <p>Compliance Organization http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/compliance-organization.htm</p>
D10 Internal accounting and auditing procedures related to anticorruption	<p>The Internal Audit Departments of Siemens conduct regular audits to determine whether the Compliance Program has been properly implemented in all Divisions and Regions throughout the world and to uncover any signs of violations.</p> <p>All managers are obligated to continuously monitor the business activities in their respective areas of responsibility.</p> <p>See also B6 and D15.</p>			<p>Audits and Compliance control regulations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc-8</p> <p>Internal controls http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc-9</p>
D11 Participation in voluntary anti-corruption initiatives	<p>Collective Action: Siemens is engaged in various multi-stakeholder and cross-sector initiatives aimed at jointly combating corruption.</p> <p>With a total funding volume of US\$ 100 million, the Siemens Integrity Initiative supports organizations and projects that prevent and fight fraud and corruption through collective action and training and education.</p>	<p>Compliance data: Facts and figures Compliance (page 46)</p>	<p>Compliance Report (book II, page 29)</p> <p>Combined Management Report (book II, page 109)</p>	<p>Collective Action http://www.siemens.com/sustainability/en/core-topics/collective-action/index.htm</p> <p>Siemens Integrity Initiative www.siemens.com/integrity-initiative</p> <p>Siemens Integrity Initiative Annual Report 2011 http://www.siemens.com/sustainability/pool/en/core_topics</p>

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				/collective-action/siemens_annual_report_world_bank_2011_en.pdf
Monitoring				
B7 Monitoring and improvement processes	<p>All Compliance regulations are permanently evaluated with regard to suitability and adapted or developed further if found necessary. With the continuous development of our Compliance System we give thought to identified potentials for improvement and adapt it to meet the constantly changing requirements resulting from our business.</p> <p>The Compliance Management has defined four mid-term priorities for the further development of the Compliance System; projects have been and will be run on these priorities. We have revised our Compliance Priorities for FY 2013.</p> <p>See also D12.</p>	<p>Compliance priorities and data: Facts and figures Compliance (page 46)</p>	<p>Compliance Report (book II, page 29)</p> <p>Combined Management Report (book II, page 109)</p>	<p>Monitoring the effectiveness of compliance measures http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/respond.htm</p> <p>Continuous improvement http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/continuous-improvement.htm</p> <p>Target dimensions for the further development of the Compliance System http://www.siemens.com/sustainability/en/core-topics/compliance/goals/index.htm</p>
D12 Leadership review of monitoring and improvement results	<p>Company wide Compliance Review process: At least every quarter, the senior management and the Compliance Organization on all organizational levels of the company discuss the status of the Compliance System, its implementation, and major developments and cases.</p> <p>The Chief Compliance Officer and the Chief Counsel Compliance report to the company's Managing Board and Supervisory Board together.</p>			<p>Compliance review process http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/come-from-the-top.htm</p> <p>Compliance reporting to the company's Managing Board and Supervisory Board http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/compliance-organization.htm</p> <p>Bylaws for the Compliance Committee of the Supervisory Board http://www.siemens.com/investor/pool/en/investor_relations/downloadcenter/bylaws_for_the_compliance_committee.pdf</p> <p>Composition of the Compliance committee of the Supervisory Board http://www.siemens.com/investor/en/corporate_governance/committees.htm</p>
D13 Dealing with incidents	<p>Company-wide detailed regulations cover the whole process for the handling of incidents including dealing with whistleblower reports, the authorization and execution of internal investigations, the remediation of identified weaknesses and disciplinary sanctions.</p>	<p>Compliance data: Facts and figures Compliance (page 46)</p>	<p>Reports and disciplinary sanctions: Combined Management Report (book II, page 109)</p>	<p>Protected reporting paths http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc_2</p> <p>Internal guidelines for reporting of Compliance violations</p>

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	See also D9 and B7.			http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm#toc-10 Compliance investigations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/detect.htm#toc-7 Internal guidelines for disciplinary consequences of Compliance violations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/guidelines.htm#toc-11 Disciplinary sanctions for violations http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/respond.htm Compliance Organization http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/compliance-organization.htm
D14 Public legal cases regarding corruption	Information on legal proceedings can be found in our financial reports.		Legal proceedings: Notes to Consolidated Financial Statements – Note 29 (book II, page 191)	Financial reports http://www.siemens.com/investor/en/financials.php
D15 Use of independent external assurance of anti-corruption programmes	On October 12, 2012, the Company received the Year Four Report from the Compliance Monitor Dr. Theodor Waigel, whom Siemens had engaged as part of the settlement reached with U.S. authorities in December 2008. See also B7.	Compliance Monitor: Facts and figures Compliance (page 46)	Compliance Monitor: Combined Management Report (book II, page 109)	Dr. Theo Waigel appointed as compliance monitor (Press release December 15, 2008) http://www.siemens.com/press/en/pressrelease/2008/corporate_communication/axx20081220.htm Compliance Monitor http://www.siemens.com/sustainability/en/core-topics/compliance/management-approach/continuous-improvement.htm

The reporting elements are listed in the systematic structure as included in the Reporting Guidance on the 10th Principle by the UN Global Compact and Transparency International – B = Basic reporting element; D = Desired reporting element – This document is part of our annual communication on progress made in implementing the ten principles of the UN Global Compact provided with the Siemens Sustainability Report 2012.