

Environmental Portfolio

Reporting principles

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Environmental Portfolio Guideline

As there were no generally accepted international standards addressing the identification and reporting of so-called “green products” until the introduction of the EU Taxonomy Regulation as of January 1, 2022, we report the revenue generated from our Environmental Portfolio in accordance with the internal regulations defined in our Environmental Portfolio Guideline

This Guideline sets out criteria and processes for the qualification of elements for the Environmental Portfolio, defines the roles and responsibilities as well as the processes, and refers to the financial reporting guidelines for the recognition of revenue. These principles are: relevance, completeness, consistency, transparency, accuracy, and conservatism.

Scope of reporting

The Environmental Portfolio-related key performance indicator is revenue attributable to elements of the Siemens Healthineers Environmental Portfolio.

Governance – Processes and definitions

The qualification and reporting of our Environmental Portfolio elements are based on clearly defined processes and criteria.

In principle, the products, systems, solutions, and services of the Siemens Healthineers operating units can qualify for the Environmental Portfolio. The entire Siemens Healthineers portfolio is reviewed every year

to ensure the appropriate qualification of Environmental Portfolio elements based on the criteria described in the following. Newly integrated elements are included in the report as of the date when they were added. Elements that no longer fulfill our qualification criteria are removed from the Environmental Portfolio; prior reporting periods are not adjusted.

Before being added to the Environmental Portfolio, potential new Environmental Portfolio elements are subjected to a multilevel internal evaluation process and reviewed by the respective Siemens Healthineers entities and the Sustainability Department.

Within this process, Siemens Healthineers verifies the completeness of documentation supporting the fulfillment of the qualification criteria. It also looks for any significant adverse impacts. If adverse impacts are found, it must be determined whether a potential Environmental Portfolio element, despite fulfilling the qualification criteria, could possibly have much greater impacts on the environment elsewhere in the element’s lifecycle. If significant adverse impacts are identified, the corresponding element is not added to the Environmental Portfolio. If the revenue generated from an Environmental Portfolio element cannot be accurately separated from our total revenue, the respective revenue is not presented and reported due to the principle of conservatism.

The Siemens Sustainability Board confirms any changes made to the composition of the Environmental Portfolio every year. Another task of the Sustainability Board is to discuss potential concerns of external stakeholders with regard to the addition or removal of certain technologies to or from the Environmental Portfolio.

Criteria for the addition of elements to the Environmental Portfolio

An Environmental Portfolio element can be a product, system, solution, or service, as defined above. If all the products, systems, solutions, or services of a Siemens Healthineers organizational unit meet one of the selection criteria, this unit may be considered in its entirety as an Environmental Portfolio element.

Furthermore, a core component of a system or solution may qualify as an Environmental Portfolio element if the component provided by Siemens Healthineers is key to enabling the system or solution to generate an environmental benefit. This means that the environmental functionality of the overall system or solution cannot be achieved without the component provided by Siemens Healthineers.

To qualify for inclusion in the Environmental Portfolio, an element must meet the following selection criteria. Products, systems, solutions, and services to be used for military or nuclear power purposes are not included in the Environmental Portfolio.

Energy efficiency

The criterion for energy efficiency is an improvement in energy efficiency of 20% or more during the customer use phase compared to the applicable baseline

Determination of the reference solution: Base-line method

Energy efficiency is determined by comparison with a reference solution (baseline). There are three different options for determining the reference solution: before-and-after comparison, direct comparison with a reference technology, or comparison with the installed base. The final decision as to which baseline is to be applied is made by the respective unit.

Before-and-after comparison

A before-and-after comparison refers to the determination of the difference between an initial situation at the customer and the situation after installation of Siemens Healthineers products, systems, solutions or services. A before-and-after comparison presupposes the presence of previously existing products, systems, solutions, or services at the customer, the characteristics of which are improved or replaced by the use of Siemens Healthineers products, systems, solutions, or services.

Direct comparison with a reference technology

Direct comparison with a reference technology refers to the difference between Siemens Healthineers products, systems, solutions, or services and either an appropriate other technology or predecessor system. Direct comparison with a reference technology presupposes the existence of alternative or predecessor products, systems, solutions, or services in the market, which are employed for the same or a similar purpose.

Comparison with the installed base

Comparison with an installed base refers to the difference between the Siemens Healthineers products, systems, solutions, or services and an average of several installations employed for the same or a similar purpose. Comparison with an installed base presupposes the availability of global or regional average data on several installed products, systems, solutions, or services employed for the same or a similar purpose.

In addition, the revenue generated from our Environmental Portfolio is subject to internal documentation and review requirements which are less complex than those applied to our financial information. We may change our policies for the recognition of revenue from our Environmental Portfolio in the future without prior notice.

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