

**Siemens Healthineers**

**Act on Corporate Due Diligence  
Obligations in Supply Chains**

# Policy statement

Our commitment to respect human rights  
and environment-related obligations



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**The designation of persons or groups of persons in this document refers to persons of any gender for linguistic simplification and better readability. The term “employees” also includes managers at all levels and members of executive bodies.**

# Foreword

Human rights principles and environmental protection principles are firmly embedded in the United Nations 2030 Agenda for Sustainable Development. As a global company, we are aware of our social responsibility and are committed to respecting human rights and the environment along our company's entire value chain, identifying human rights and environment-related risks, and responsibly mitigating identified risks.

In doing so, we are guided by international standards that help companies to define and continuously optimize their approach to human rights. These include, in particular, the United Nations Guiding Principles on Business and Human Rights (UN Guiding Principles) and the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises (OECD Guidelines). They highlight the importance of a due diligence process that makes it possible to proactively identify, assess and at least mitigate violations of human rights or environmental obligations in order to protect the holder of the rights in question.

In implementing its human rights and environmental due diligence, Siemens Healthineers is subject to the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). Among other things, the LkSG requires pursuant to Section 6 para. 2 LkSG, the annual publication of a policy statement outlining the company's strategy for the protection of human rights and the fulfilment of its environment-related obligations. Key elements of this policy statement include a description of the procedures Siemens Healthineers uses to fulfill its legal obligations and a description of the human rights and environment-related risks and expectations for our employees and suppliers identified on the basis of an annual risk analysis.

As a core requirement of the LkSG, we regard the area-wide risk analysis as an important basis for continuous progress in our human rights and environmental due diligence. The results of our risk analysis from financial year 2026 will be available to us at the end of 2026. Our policy statement will therefore be updated accordingly in January 2027.

This policy statement applies to Siemens Healthineers AG and all its controlled companies<sup>1</sup>.

Munich, 31. January 2026

Siemens Healthineers Aktiengesellschaft

Managing Board

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<sup>1</sup> Siemens Healthcare Diagnostics Products GmbH is a separated company according to LkSG and implements the strategy, all applicable regulations and processes of Siemens Healthineers AG.

# Human Rights and Environment Strategy

Our human rights and environmental expectations regarding our employees and suppliers

## Respect for human rights

### Our commitment to international standards

Siemens Healthineers is a participant in the United Nations Global Compact. As part of our related obligations, we expect our employees worldwide to comply in particular with the following guidelines, which are embedded in our **Business Conduct Guidelines (BCGs)**:

- ➔ OECD Guidelines for Multinational Enterprises,
- ➔ UN Guiding Principles on Business and Human Rights,
- ➔ International Bill of Human Rights,
- ➔ European Convention for the Protection of Human Rights and Fundamental Freedoms,
- ➔ International Labour Organization (ILO) Tripartite Declaration of Principles on Multinational Enterprises and Social Policy,
- ➔ ILO Declaration on Fundamental Rights and Principles at Work,
- ➔ Ten principles of the UN Global Compact.

### Implementation in the company

In addition to the full commitment to respect the human rights of all rights owners, the aforementioned agreements and guidelines, as well as our BCGs, set forth, among other things, the following fundamental rights, whose compliance Siemens Healthineers is committed to ensure to all of its employees worldwide and, at the same time, expects all employees to comply with; this is bindingly set forth in the BCGs.

- ➔ Prohibition of discrimination,
- ➔ respect for the principle of equal opportunities and equal treatment,
- ➔ free choice of employment (no forced labor),
- ➔ prohibition of child labor,
- ➔ appropriate remuneration,
- ➔ freedom of collective bargaining and association,
- ➔ compliance with safety regulations.

The full commitment to respect human rights contained in our company's BCGs includes the prohibition of harmful environmental impacts of business activities pursuant to Section 2 para. 2 No. 9 LkSG, the prohibition of the unlawful

taking of natural resources according to Section 2 para. 2 No. 10 LkSG as well as the prohibition with regard to the hiring or use of security forces in accordance with Section 2 para. 2 No. 11 LkSG.

## Human rights strategy

According to the BCGs, all business activities of our company must always be in compliance with the applicable law and the BCGs conduct requirements of our company. As far as possible, we integrate the human rights and environment-related due diligence requirements of the LkSG into our company's existing management systems, rules and procedures, for example for occupational health and safety, environmental protection, supplier management, site management and cooperation with security forces. We also use the company-wide compliance management system, for example in connection with the provision of protected complaint channels and the handling of incoming complaints, or for comprehensive risk analysis in accordance with the requirements of the LkSG.

In addition to this Policy Statement and [the Rules of Complaints Procedure](#), more detailed information on this as well as on the respective rules and procedures can be found in the [Siemens Healthineers Annual Report with integrated Sustainability Report for financial year 2025](#) and on the [global Siemens Healthineers website](#).

## Human rights in the supply chain

Maintaining sustainable and fair supply chains is a core element of our efforts with regard to our human rights strategy. Therefore, Siemens Healthineers expects all suppliers to commit to comply with the Siemens Group Code of Conduct for Suppliers and Intermediary Business Partners ("**Siemens Group Code of Conduct for Suppliers**"), which is used by Siemens Healthineers. This Code of Conduct includes numerous behavioral obligations and, above all, safeguards the fundamental human rights of our suppliers' employees. In addition to the comprehensive obligation of our suppliers to comply with applicable law and other behavioral requirements, this includes:

- ➔ fair employment conditions (wages, working hours),
- ➔ the right to freedom of association,
- ➔ responsibility for health and safety standards,
- ➔ prohibition of discrimination,
- ➔ prohibition of forced and child labor,
- ➔ provision of protected complaint mechanisms.

These principles are part of our contractual agreements with our suppliers. We expect them to also commit to respect human rights and environmental protection, to commit to establish appropriate due diligence processes and to pass these principles on to their own suppliers.

## Holistic environmental protection

As a globally operating company with many products, systems, solutions, and services, we have far-reaching impacts on the environment. We balance economic, environmental, and social requirements and embrace our social responsibility. Our forward-looking commitment strengthens the competitiveness of our customers and creates the basis for our future success. This involves recording and actively managing the environmental impact of all corporate activities along the entire value chain. In many areas, this is also done in cooperation with our customers and suppliers.

In accordance with the obligations associated with our participation in the UN Global Compact, we expect our employees worldwide not only to comply with the environmental principles of the UN Global Compact, but also to comply with the following guidelines, which are embedded in our BCGs:

- ➔ OECD Guidelines for Multinational Enterprises,
- ➔ Agenda 21 on Sustainable Development (final document of the fundamental UN Conference on Environment and Development, Rio de Janeiro).

With the Siemens Group Code of Conduct for Suppliers, Siemens Healthineers comprehensively obligates the company's suppliers to protect the environment. Accordingly, our suppliers have to:

- ➔ act in accordance with applicable legal norms and international standards relating to the environment,
- ➔ minimize environmental pollution and continuously improve environmental protection,
- ➔ establish and implement an appropriate environmental management system,
- ➔ reduce the emission of air pollutants and Greenhouse Gas (GHG), and reduce harmful soil change, water pollution and harmful noise emission to the fullest extent as possible,
- ➔ increase energy efficiency, use renewable energy, and reduce water consumption to the fullest extent as possible,
- ➔ cause no unlawful taking of land, forests, and waters,
- ➔ reduce waste and ensure their proper treatment and disposal.

We believe that responsibility for holistic environmental protection and compliance with environmental due diligence is an important factor for the long-term success of our company and therefore expect all our employees and suppliers to adhere to these principles.

# Procedure Description

Our procedures for implementing human rights and environment-related due diligence

## Risk management

Identifying risks and potential impacts and deriving effective measures are core elements of implementing human rights and environment-related due diligence. We understand the fulfillment of this responsibility as a continuous improvement process.

Siemens Healthineers strives to systematically operationalize any human rights and environment-related risks using a company-wide due diligence approach. The early identification of human rights and environment-related risks plays a key role in an effective risk management system.

We therefore ensure that sufficient financial and human resources are available for monitoring the supply chain. Effective risk management enables us to deal more comprehensively and at an earlier stage with the assessment of any human rights and environmental risks in our operating business and to integrate the main risk areas. This includes so far:

- ➔ results from the annual Environment, Health, and Safety Risk Workshops,
- ➔ risk analyses in the areas of project security, property protection and executive & event protection,
- ➔ results from the supply chain risk management system,
- ➔ our experience in dealing with critical/ controversial business activities,
- ➔ expertise of external human rights experts and
- ➔ insights from dialogues with investors, Siemens's shareholders, NGOs, and peer groups.

The procedures complement the specific risk management systems in place within the company for the individual subject areas affected by the prohibitions of the LkSG.

In this way, we also ensure that the situation and expectations of relevant rights owners are taken into account, as well as through regular company-wide surveys of our employees. The dialogues and cooperation with employee representatives and between the collective bargaining partners are also important sources in this context.

More detailed information is available on the [global Siemens Healthineers website](#) and in the [Siemens Healthineers Sustainability Reports](#).

In addition to business-related controls, we use our company's internal control system and the auditing of corporate units by our audit function to ensure and monitor the implementation of our human rights strategy.

## Risk analysis

Siemens Healthineers uses a risk-based approach to identify potential risks.

The risk analysis is carried out in two phases: (1) risk analysis for the individual prohibitions of the LkSG by the respective responsible Functions using an IT-tool and (2) overall risk analysis under the leadership of Compliance. As part of the risk analysis for the individual prohibitions, the responsible Functions determine whether human rights or environmental legal interests are violated or whether there is a risk of such a violation in the respective business operations or in the context of business activities of direct suppliers (according to Section 9 para. 3 LkSG in the case of substantiated information also indirect). We have developed a series of specifications for carrying out the risk analyses, which include the weighting and prioritization of individual risks (in accordance with Section 5 para. 2 and Section 3 para. 2 LkSG). In this process, the risks for potentially affected parties or the environment are determined, not the risks for our company itself, which are, however, additionally evaluated. The conception and execution of the risk analysis with regard to direct and indirect suppliers is carried out in conjunction with the corresponding specialist Function of Siemens Aktiengesellschaft.

As part of the overall risk analysis, the individual results are consolidated, weighted and prioritized and finally determined in a workshop. In preparation for this workshop, the Functions provide their respective risk analyses for the individual prohibitions in order to ensure consistency in the risk assessments. All Functions of the company involved in the risk analysis take part in the workshop together with the appointed person within the meaning of Section 4 Paragraph 3 LkSG.

This risk analysis process is carried out regularly – at least once a year – and on an ad hoc basis, in particular if we have substantiated knowledge of factual indications that suggest a violation of human rights or environmental obligations by an indirect supplier. For this purpose, we use our experience from the compliance risk management of Siemens Healthineers. The results of the risk analysis are communicated to the Siemens Healthineers Management Board.

## Prevention measures

### Implementation of the human rights strategy in the relevant business processes and implementation of appropriate procurement strategies and purchasing practices

In the event of an identified risk, business units of Siemens Healthineers are obligated to immediately develop and embed appropriate preventive measures in their own business unit or purchasing practices and to monitor them on a risk basis. The measures must be suitable for preventing or minimizing human rights and environmental risks. We also ensure that the defined measures are complied with and implemented in the individual business areas.

If a risk is identified with regard to direct suppliers, appropriate preventive measures are immediately established vis-à-vis the direct suppliers and their implementation is monitored on a risk-based basis. Siemens Aktiengesellschaft has also adapted the Siemens Group Code of Conduct for Suppliers, which is used by Siemens Healthineers, to implement appropriate procurement strategies and purchasing practices. This contains clear specifications that the contractual partner must observe. Depending on the outcome of the risk analysis, our contracts with the respective suppliers contain special clauses to prevent or minimize the risk of human rights or environmental violations.



If we have substantiated knowledge of factual indications that suggest a possible breach of duty by an indirect supplier, we will also take appropriate preventive measures in this respect and thus also support our indirect suppliers in complying with human rights or environmental obligations.

## Training and capacity building

Sustainability principles can only be lived effectively if they become a voluntary commitment based on conviction. Continuous and target-group-oriented competence building plays a key role in this. In addition to our training measures for suppliers, we also rely on interactive training formats for employees and tailored competence development for global and regional sales and specialist functions, such as Compliance and Environmental Protection, Health Management & Safety. Existing training courses for employees were expanded where necessary to include the topic of "Act on Corporate Due Diligence Obligations in Supply Chains". Employees are also trained on preventive measures or their adjustments where necessary.

With the Siemens Group Code of Conduct for Suppliers and our brochure "Sustainability in the Supply Chain", we support and sensitize our suppliers to integrate these values and the associated sustainability requirements more strongly into their own supply chain. In addition, we offer web-based training on sustainability and human rights in the supply chain for all our suppliers, as well as global web-based training on environmental, social and human rights due diligence.

## Implementation of risk-based control measures in the supply chain

Siemens Healthineers performs risk-based control measures in the supply chain by conducting Corporate Responsibility Self-Assessments and External Sustainability Audits. If a risk is identified in the supply chain, we immediately implement appropriate preventive measures vis-à-vis suppliers and monitor their implementation on a risk basis. We ensure that the defined measures are also implemented. Suppliers are monitored according to the results from the risk analysis.

## Networks and coalitions

Through regular dialog with peer group companies, we create a trusting platform for a more in-depth exchange on the subject of human rights and our responsibility for environmental protection. From this, we derive continuous improvement measures for our company. The aim is to discuss challenges and solutions, address conflicting goals, and identify opportunities for joint action, because we can make faster progress through joint and concerted action than by solo effort.

Siemens Aktiengesellschaft is a member of [Global Business Initiative on Human Rights](#) (GBI), one of the leading international networking initiatives in the field of human rights, consisting of over 20 companies from all over the world. Siemens Aktiengesellschaft is also a member of the European Business and Human Rights Peer Learning Group of the [Global Compact Network](#) and is also involved in Germany in the working groups of [econsense](#) "Business and Human Rights" and "Human Rights in the Supply Chain". At the same time, questions of environmental and climate protection as well as the access of rights owners to natural resources are addressed, namely their human rights implications.

The Siemens Healthineers Human Rights Officer (see chapter Reporting obligations) and the team supporting him are closely involved in the aforementioned initiatives.

## Remedies

If we become aware of possible imminent or actual violations of the prohibitions of the LkSG or our Siemens Group Code of Conduct for Suppliers, we will take immediate corrective action to prevent, end or minimize such violations. In this regard we will ensure that any information we receive or become aware of regarding possible violations of the provisions of the LkSG by Siemens Healthineers or its suppliers is immediately forwarded to the responsible employees.

In its own business operations, the remedial measures shall result in the prevention or termination of the violation.

In the case of (imminent) violations in the business area of direct suppliers, we work towards ensuring that the responsible purchase managers immediately draw up a corrective action plan and associated schedule for ending or minimizing (or avoiding) the violation together with the affected suppliers and monitor its sustainable implementation, provided that the business relationship is to be continued. In the case of indirect suppliers, in the event of substantiated knowledge of a (threatened) violation, we shall draw up a concept for the prevention, termination or minimization of human rights or environmental violations and ensure its implementation.

Based on the principle of “development before termination”, we reserve the right to terminate the business relationship in accordance with the requirements of the LkSG, at least in exceptional cases. Exceptional cases include:

- ➔ very serious violations of the law,
- ➔ no remedy through implemented measures after the specified time has expired,
- ➔ no milder means recognizable and ability to exert influence does not appear promising.

## Complaints proceedings

Siemens Healthineers offers all employees and all external third parties protected reporting channels to report violations of external and internal rules, including human rights or environmental risks as well as violations of human rights or environmental obligations arising from the economic actions of a direct or indirect supplier. Reports made in this way are forwarded to our Compliance organization and followed up.

The Compliance Whistleblower System “**Let Us Know**” is a company-wide, transparent, public and barrier-free complaints procedure. “Let Us Know” offers a more secure reporting channel, through which information can be given around the clock, seven days a week worldwide in 29 languages, online or by telephone, anonymously if desired. Employees and managers as well as customers, suppliers and other stakeholders of our company can turn to “Let Us Know”. The whistleblowing system is technically supervised by an independent operator. The data is stored on protected servers in Germany. The content of the reports is processed exclusively by Siemens Healthineers.

In addition to “Let Us Know”, whistleblowers are provided with an external **ombudsperson**. Employees and third parties can turn to this neutral body confidentially and anonymously if they observe incorrect business practices in the company.

“Let Us Know” and the ombudsperson are Siemens Healthineers's reporting channels for complaint proceedings within the meaning of Section 8 LkSG.

In addition, violations – especially by employees – can also be reported to the respective manager, the Chief Compliance Officer, employees of Legal and Compliance, the responsible personnel managers, and the employee representatives of the company.

All incoming reports of possible violations of internal and external rules are dealt with in a **binding company-wide procedure**. This procedure is impartial and takes into account the **presumption of innocence** in favor of the accused as well as the **participation rights of employee representatives**. The confidentiality of the whistleblower's identity is maintained unless the whistleblower has remained anonymous. In the event of verifiable violations, appropriate disciplinary measures will be taken.

Siemens Healthineers tolerates **no retaliation** against complainants or whistleblowers and strives to prevent them through comprehensive clarification. Violations of this prohibition will be punished as compliance violations.

The Complaints Rules of Procedure of Siemens Healthineers are available on the global Siemens Healthineers website.

## Reporting obligations

Our commitment to respect human rights and environmental protection as well as the implementation of the UN Guiding Principles on Business and Human Rights are monitored by the Management Board. Both progress and challenges are discussed and improvement measures are derived.

The Management Board has appointed the Head of Compliance as Human Rights Officer pursuant to Section 4 para. 3 LkSG. In this function, he reports regularly and on a case-by-case basis to the Management Board on compliance with human rights, environmental and other obligations under the LkSG.

The annual reports of Siemens Healthineers for fiscal year 2023 and 2024 pursuant to Section 10 LkSG are available at [www.siemens-healthineers.com/company/compliance](http://www.siemens-healthineers.com/company/compliance). Further information can be found on the global Siemens Healthineers website as well as in the Sustainability Reports of Siemens Healthineers.

## Regular review

The aforementioned procedures for the implementation of human rights and environment-related due diligence according to the LkSG are reviewed regularly – at least once a year – and on a case-by-case basis. The risk analysis for the individual prohibitions of the LkSG also includes continuous monitoring of risk developments.

Findings from the handling of information from the appeal proceedings shall be taken into account in the review of procedures.

## Results of the Risk Analysis

For the reporting period October 1, 2024 to September 30, 2025, the Siemens Healthineers Functions, in particular Human Resources, Environmental Protection, Health Management & Safety, Strategic Procurement, Real Estate Management and Security, carried out risk analyses with regard to the individual LkSG prohibitions. Subsequently, the Legal and Compliance Function performed the overall risk analysis together with the Functions and the Human Rights Officer in accordance with the procedure described above. No specific risks were identified for the own business area of Siemens Healthineers in the reporting period by means of the regular annual risk analysis.

In fiscal year 2025, no severe incidents of human rights violations by suppliers or their employees were identified. As part of external sustainability audits, isolated formal violations of the requirements of the Siemens Group Code of Conduct for Suppliers were discovered, although no material violations of LkSG prohibitions were identified. Appropriate remedial measures were defined and their follow-up ensured. As a result, we did not identify any specific risks in the supply chain.

In the reporting period, there were no indications that would have required an ad hoc risk analysis in the company's own business area or at direct or indirect suppliers.

Siemens Healthineers pursues a risk-based approach and constantly reviews the established risk management systems and preventive measures, which are adjusted as necessary.

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