

# GRI Index

**GRI 102-55** The 2022 Uniper Sustainability Report is guided by the standards of the Global Reporting Initiative (GRI): “Core” option. References indicate which disclosures fulfill which GRI standards. In cases where a disclosure does not fulfill a standard completely, the Index provides additional information. In addition, we show the relationship to the United Nations Sustainable Development Goals (SDGs).

| GRI indicator and disclosure name    | Location   | Comments  | SDGs  |
|--------------------------------------|--|---|---|
| <b>102: General information 2022</b> |  |   |   |
| <b>Organizational profile</b>        |  |   |   |
| 102-1                                | Name of the organization                                     | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-2                                | Activities, brands, products, and services                   | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-3                                | Location of headquarters                                     | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-4                                | Location of operations                                       | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-5                                | Ownership and legal form                                     | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-6                                | Markets served   | Annual Report 2022 – Corporate Profile – Business Model   |   |
| 102-7                                | Scale of the organization                                    | Annual Report 2022 – Performance Indicators at a Glance   |   |
| 102-8                                | Information on employees and other workers                   | Annual Report 2022 – Performance Indicators at a Glance<br>Sustainability Report 2022 - Appendix - Fair and Attractive Employer   | 5, 8  |
| 102-10                               | Significant changes to the organization and its supply chain | Annual Report 2022 – Business Report – Business Performance – Business Developments and Key Events in 2022<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1 – Direct CO <sub>2</sub> Emissions from Fuel Combustion by Country  |   |
| 102-11                               | Precautionary Principle or approach                          | Annual Report 2022 – Risk and Chances Report – Risk Management System<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Our decarbonization strategy<br>Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence<br>Sustainability Report 2022 - Responsible Governance - Corporate Governance - How we manage our commitments  | ESG (Environmental, Social and Governance) risk management is part of Uniper’s overall risk management processes. A key component is the management of health and safety risks. |
| 102-12                               | External initiatives   | Sustainability Report 2022 – People & society – Fair and attractive employer – How we manage our attractiveness as an employer<br>Sustainability Report 2022 – People & society – Human rights<br>Sustainability Report 2022 – Responsible Governance – Mitigating ESG risks in the coal supply chain through Bettercoal<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Mapping methane emissions<br>Sustainability Report 2022 – Responsible Governance –Stakeholder engagement – Investor relations - Climate Action 100+<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – hydrogen<br>Sustainability Report 2022 - Responsible Governance – Business ethics and compliance – Lobbying<br>Sustainability Report 2022 - Responsible Governance – Stakeholder engagement – Bettercoal: Russia and Colombia working groups | 16, 17  |
| 102-13                               | Membership of associations                                   | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Lobbying   |   |

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| <b>Strategy</b>                   |  |  |      |
| 102-14                            | <b>Statement from senior decision-maker</b>  | Sustainability Report 2022 – Overview – Foreword   |      |
| 102-15                            | <b>Key impacts, risks, and opportunities</b>   | Annual Report 2022 – Risk and Chances Report<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Our decarbonization strategy<br>Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment   |      |
| <b>Ethics and Integrity</b>       |  |  |      |
| 102-16                            | <b>Values, principles, standards, and norms of behavior</b>                          | Annual Report 2022 – Relevant Information about Management Practices<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments<br>Sustainability Report 2022 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct  |      |
| 102-17                            | <b>Mechanisms for advice and concerns about ethics</b>                               | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence – Risk levels and number of counterparties in 2022<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments<br>Sustainability Report 2022 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct<br>Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment and fostering inclusion |      |
| <b>Governance</b>                 |  |  |      |
| 102-18                            | <b>Governance structure</b>  | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments   |      |
| 102-19                            | <b>Delegating authority</b>  | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments   |      |
| 102-20                            | <b>Executive-level responsibility for economic, environmental, and social topics</b> | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments<br>Sustainability Report 2022 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Compliance Management System   |      |
| 102-21                            | <b>Consulting stakeholders on economic, environmental, and social topics</b>         | Sustainability Report 2022 – Responsible governance – Stakeholder engagement   |      |
| 102-22                            | <b>Composition of the highest governance body and its committees</b>                 | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees<br>Annual Report 2022 – Information About the Supervisory Board and the Board of Management   |      |
| 102-23                            | <b>Chair of the highest governance body</b>  | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Board of Management / Supervisory Board   |      |
| 102-24                            | <b>Nominating and selecting the highest governance body</b>                          | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Nomination Committee<br>Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Supervisory Board  |      |

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| 102-25 Conflicts of interest  | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Independence and Conflicts of Interests   |  |           |
| 102-26 Role of highest governance body in setting purpose, values, and strategy | Annual Report 2022 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Management Board / Supervisory Board<br>Sustainability Report 2022 - Responsible Governance – Corporate Governance – How we manage our commitments  |  |           |
| 102-27 Collective knowledge of highest governance body                          | Annual Report 2022 – Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance  |  |           |
| 102-29 Identifying and managing economic, environmental, and social impacts     | Annual Report 2022 - Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance - How we manage our commitments  |  |           |
| 102-30 Effectiveness of risk management processes                               | Annual Report 2022 – Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance<br>Annual Report 2022 – Risk and Chances Report<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Tax transparency   |  |           |
| 102-31 Review of economic, environmental, and social topics                     | Annual Report 2022 – Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance - How we manage our commitments  |  |           |
| 102-32 Highest governance body's role in sustainability reporting               | Annual Report 2022 - Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance  |  |           |
| 102-33 Communicating critical concerns  | Annual Report 2022 – Combined Separate Non-Financial Report 2021 – Uniper Sustainability Governance<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance - How we manage our commitments  |  |           |
| 102-35 Remuneration policies  | Annual Report 2022 – Compensation Report   |  |           |
| 102-36 Process for determining remuneration                                     | Annual Report 2022 – Consolidated Financial Statements – Notes – Other disclosures – Compensation of Board of Management and Supervisory Board   |  |           |
| <b>Stakeholder engagement</b>   |  |  |           |
| 102-40 List of stakeholder groups   | Sustainability Report 2022 – Responsible Governance – Stakeholder engagement<br>Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment   | Uniper's most important stakeholder groups are: customers, shareholders, investors, employees, contractors, suppliers, local governments and regulatory bodies, communities who live near our operations, NGOs, media, and the general public.   | 8, 16, 17 |
| 102-41 Collective bargaining agreements   | Sustainability Report 2022 – Key Figures – People & Society – Fair and attractive employer – Employees covered by collective bargaining agreements   |  | 8, 16, 17 |
| 102-42 Identifying and selecting stakeholders                                   | Sustainability Report 2022 – Responsible Governance – Stakeholder engagement – Identifying and Engaging with NGOs  | Partially disclosed. Uniper's stakeholder identification and selection process is not explicitly described, but being an energy provider, it is clear that our important stakeholder groups are customers, shareholders, investors, employees, contractors, suppliers, local governments and regulatory bodies, communities who live near our operations, NGOs, media, and the general public. | 8, 16, 17 |
| 102-43 Approach to stakeholder engagement                                       | Sustainability Report 2022 – Responsible Governance – Mitigating ESG risks in the coal supply chain through Bettercoal<br>Sustainability Report 2022 – People & society – Just transition<br>Sustainability Report 2022 – Responsible Governance – Stakeholder engagement<br>Sustainability Report 2022 – Responsible Governance – Stakeholder engagement – Bettercoal: Russia and Colombia working groups<br>Sustainability Report 2022 – Responsible Governance – Stakeholder engagement – Investor relations<br>Sustainability Report 2022 – Responsible Governance – Stakeholder engagement – Identifying and Engaging with NGOs | Partially disclosed.   | 8, 16, 17 |
| 102-44 Key topics and concerns raised   | Sustainability Report 2022 – Responsible Governance – Stakeholder engagement – Identifying and Engaging with NGOs<br>Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment  |  | 8, 16, 17 |

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| <b>Reporting practice</b>         |  |   |   |
| 102-45                            | Entities included in the consolidated financial statements               | Sustainability Report 2022 – About this report  |   |
| 102-46                            | Defining report content and topic Boundaries                             | Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment  |   |
| 102-47                            | List of material topics  | Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment  |   |
| 102-48                            | Restatements of information  | Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data   |   |
| 102-49                            | Changes in reporting   | Sustainability Report 2022 – About this report<br>Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Materiality assessment<br>Sustainability Report 2022 – Overview – Sustainability strategy and material topics – Our sustainability strategy   | Material topics, data, and key figures shown in the previous year's report were updated on the basis of validation processes. Where appropriate, changes are marked and reported accordingly.   |
| 102-50                            | Reporting period   | Sustainability Report 2022 – About this report  |   |
| 102-51                            | Date of most recent report   | Sustainability Report 2022 – About this report  |   |
| 102-52                            | Reporting cycle  | Sustainability Report 2022 – About this report  |   |
| 102-53                            | Contact point for questions regarding the report                         | Sustainability Report 2022 – Back cover   |   |
| 102-54                            | Claims of reporting in accordance with the GRI Standards                 | Sustainability Report 2022 – About this report  | The report's descriptions of our materiality assessment and management approach reflect the standards of the Global Reporting Initiative (GRI). The report uses GRI indicators to disclose information on selected issues; their use is referenced in each instance. We are working towards reporting in accordance with the GRI Standards: Core Option to provide our stakeholders with a more comprehensive overview. |
| 102-55                            | GRI content index  | GRI content index   |   |
| <b>205: Anti-corruption 2016</b>  |  |   |   |
| 103-1/2/3                         | Management approach  | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Compliance management system  |   |
| 205-1                             | Operations assessed for risks related to corruption                      | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption<br>Sustainability Report 2021 – Responsible Governance – Corporate Governance – ESG risk management and due diligence   | 16  |
| 205-2                             | Communication and training about anti-corruption policies and procedures | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of Conduct<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments<br>Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments – HSSE & Sustainability Improvement Plan | Uniper's employees have access to anti-corruption policies and procedures on our internal website. 16   |
| 205-3                             | Confirmed incidents of corruption and actions taken                      | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption   | 16  |
| <b>207: Tax 2019</b>              |  |   |   |
| 103-1/2/3                         | Management approach  | Tax Transparency Report 2021<br>Sustainability Report 2022 – Responsible governance – Business ethics and compliance – Tax transparency   |   |

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| 207-1                                | Approach to tax  | Tax Transparency Report 2021<br>Sustainability Report 2022 – Responsible governance – Business ethics and compliance – Tax transparency   |  |              |
| 207-2                                | Tax governance, control, and risk management                     | Tax Transparency Report 2021  |  |              |
| 207-3                                | Stakeholder engagement and management of concerns related to tax | Tax Transparency Report 2021<br>Sustainability Report 2022 – Responsible governance – Business ethics and compliance – Tax transparency   |  |              |
| 207-4                                | Country-by-country reporting                                     | Tax Transparency Report 2021<br>Sustainability Report 2022 – Responsible governance – Business ethics and compliance – Tax transparency   |  |              |
| <b>302: Energy 2016</b>              |  |   |  |              |
| 103-1/2/3                            | Management approach  | Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions - Our decarbonization strategy<br>Sustainability Report 2022 – Planet – Energy efficiency<br>Sustainability Report 2022 – Planet – Energy efficiency – Flexible, efficient power plants |  |              |
| 302-1                                | Energy consumption within the organization                       | Sustainability Report 2022 – Appendix – Planet – Natural gas consumption by our own power plants by country   | Partially disclosed. Uniper reports on natural gas consumption by country.   | 7, 12, 13    |
| 302-2                                | Energy consumption outside of the organization                   |   | Not disclosed  |              |
| 302-3                                | Energy intensity   |   | Not disclosed. Uniper does not disclose quantifiable data on the energy intensity ratio of the company (and types of energy included – fuel, electricity, heating, cooling).   | 7, 12, 13    |
| 302-4                                | Reduction of energy consumption                                  | Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Phasing out coal while creating a viable future for assets<br>Sustainability Report 2022 – Planet – Energy efficiency – Energy-efficient offices                                      | Partially disclosed. Uniper describes efforts to increase power plant energy efficiency and reduce energy consumption in office buildings. The amount by which energy consumption has been reduced, as well as calculations and methodologies, are not disclosed.  | 7, 9, 12, 13 |
| 302-5                                | Reductions in energy requirements of products and services       | Sustainability Report 2022 – Planet – Energy efficiency   | Partially disclosed.   | 7, 9, 12, 13 |
| <b>303: Water and Effluents 2018</b> |  |   |  |              |
| 103-1/2/3                            | Management approach  | Sustainability Report 2022 – Planet – Water use and optimization  |  |              |
| 303-1                                | Interactions with water as a shared resource                     | Sustainability Report 2022 – Planet – Water use and optimization  | Partially disclosed. Cooling water withdrawal and discharge data is reported.  | 12           |
| 303-2                                | Management of water discharge-related impacts                    | Sustainability Report 2022 – Planet – Water use and optimization  | National and local legislation and good practice define the minimum requirements and standards for water use. Uniper complies with all applicable laws and regulations. The EU enacted the Water Framework Directive (WFD) in 2000. It obliges member states to achieve a good status for all bodies of water within their jurisdiction. We fully support the WFD. |              |
| 303-3                                | Water withdrawal   | Sustainability Report 2022 – Planet – Water use and optimization – Total water withdrawal and discharge<br>Sustainability Report 2022 – Appendix - Planet – Water use and optimization  |  | 12           |

| GRI indicator and disclosure name   | Location   | Comments  | SDGs   |
|---|--|---|--------|
| 303-4 Water discharge   | Sustainability Report 2022 – Planet – Water use and optimization – Total water withdrawal and discharge<br>Sustainability Report 2022 – Appendix – Planet – Water use and optimization   |   | 12     |
| <b>304: Biodiversity 2016</b>   |  |   |        |
| 103-1/2/3 Management approach   | Sustainability Report 2022 – Planet – Biodiversity   |   |        |
| 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Sustainability Report 2022 – Planet – Biodiversity   | Partially disclosed. We disclose some operational sites that are located in protected areas or areas of high biodiversity value, but do not publish all requested information, such as size of operational site or biodiversity value.  |        |
| 304-2 Significant impacts of activities, products, and services on biodiversity   | Sustainability Report 2022 – Planet – Biodiversity   | Partially disclosed.  | 15     |
| 304-3 Habitats protected or restored  | Sustainability Report 2022 – Planet – Biodiversity   | Partially disclosed. Uniper publishes measures implemented to protect or restore habitats but does not publish the size of habitats.  | 15     |
| <b>305: Emissions 2016</b>  |  |   |        |
| 103-1/2/3 Management approach   | Sustainability Report 2022 – Planet<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Our decarbonization strategy<br>Sustainability Report 2022 – Planet – Continually improving our environmental performance<br>Sustainability Report 2022 – Planet – Emissions to air, land, and water   |   |        |
| 305-1 Direct (Scope 1) GHG emissions  | Sustainability Report 2022 – Appendix – Planet – Climate change and greenhouse gas emissions<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data  |   | 12, 13 |
| 305-2 Energy indirect (Scope 2) GHG emissions   | Sustainability Report 2022 – Appendix – Planet – Climate change and greenhouse gas emissions<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data  |   | 12, 13 |
| 305-3 Other indirect (Scope 3) GHG emissions  | Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data<br>Sustainability Report 2022 – Appendix – Planet – Climate change and greenhouse gas emissions  |   | 12, 13 |
| 305-4 GHG emissions intensity   | Annual Report 2022 – Performance Indicators at a Glance<br>Sustainability Report 2022 – Appendix – Planet – Climate change and greenhouse gas emissions<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1 – Direct CO <sub>2</sub> Emissions from Fuel Combustion by Country  | Uniper reports carbon emissions intensity: We calculate carbon intensity using the financial control approach. This means that our carbon intensity is the ratio of the direct CO <sub>2</sub> emissions from our fully consolidated, stationary fossil-fueled power plants and power-and-heat plants to these plants' power and heat output. It does not include plants that produce heat and/or steam only. | 12, 13 |
| 305-5 Reductions of GHG emissions   | Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Phasing out coal while creating a viable future for assets<br>Sustainability Report 2022 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1<br>Sustainability Report 2021 – Planet – Climate change and greenhouse gas emissions – More renewables at Uniper<br>Sustainability Report 2021 – Planet – Climate change and greenhouse gas emissions – Greener commodity trading<br>Sustainability Report 2021 – Planet – Climate change and greenhouse gas emissions – Making our gas turbine fleet even greener |   | 12, 13 |
| 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions   | Sustainability Report 2022 – Planet – Emissions to air, land, and water<br>Sustainability Report 2022 – Appendix – Planet – Emissions to air, land and water<br>Sustainability Report 2022 – Key figures – Planet – Dust emissions   | Partially disclosed. Uniper reports NOx and SO <sub>2</sub> emissions, and dust (particulate matter). Uniper does not report persistent organic pollutants (POPs), volatile organic compounds (VOCs), or hazardous air pollutants. Methodologies and calculations are not disclosed.  | 12, 13 |

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| <b>306: Waste 2022</b>                    |  |   |  |
| 103-1/2/3                                 | Management approach                                    | Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management  |  |
| 306-1                                     | Waste generation and significant waste-related impacts | Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management – Reducing radioactive waste in Sweden<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management – Recycling waste at Barsebäck  |  |
| 306-2                                     | Management of significant waste-related impacts        | Sustainability Report 2022 – Planet – Circular economy and waste management – Circular economy – From fuel to building material<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management – Managing radioactive waste in Sweden<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management – Recycling waste at Barsebäck   |  |
| 306-3                                     | Waste generated  | Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Waste management – Reducing radioactive waste in Sweden<br>Sustainability Report 2022 – Appendix – Planet – European hazardous and non-hazardous operational waste<br>Sustainability Report 2022 – Appendix – Planet – Pulverized fly ash (PFA), furnace bottom ash (FBA), and gypsum   | Partially disclosed. 12  |
| 306-4                                     | Waste diverted from disposal                           | Sustainability Report 2022 – Appendix – Planet – European hazardous and non-hazardous operational waste<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Circular economy – Byproducts production at Uniper   |  |
| 306-5                                     | Waste directed to disposal                             | Sustainability Report 2022 – Key figures – Planet – European hazardous and non-hazardous operational waste<br>Sustainability Report 2022 – Planet – Circular economy and waste management – Circular economy – Byproducts at Uniper   |  |
| <b>307: Environmental Compliance 2016</b> |  |   |  |
| 103-1/2/3                                 | Management approach                                    | Sustainability Report 2022 – Planet – Continually improving our environmental performance   |  |
| 307-1                                     | Noncompliance with environmental laws and regulations  | Sustainability Report 2022 – Planet – Environmental regulation  | Partially disclosed.   |
| <b>401: Employment 2016</b>               |  |   |  |
| 103-1/2/3                                 | Management approach                                    | Sustainability Report 2022 – People & society – Fair and attractive employer – How we manage and reward our workforce   |  |
| 401-1                                     | New employee hires and employee turnover               | Annual Report 2022 – Performance Indicators at a Glance<br>Sustainability Report 2022 – People & society – Fair and attractive employer – How we manage and reward our workforce<br>Sustainability Report 2022 – Appendix – People & society – New hires from external market<br>Sustainability Report 2022 – Appendix – People & society – Share of new hires from external market<br>Sustainability Report 2022 – Appendix – People & society – Voluntary and non-voluntary leavers<br>Sustainability Report 2022 – Appendix – People & society – Voluntary leavers | Uniper discloses new hires from the external market by age range, gender, and country of employment. Reports voluntary and involuntary leavers by age and duration of employment, and by gender and duration of employment. 5, 8 |

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| 401-2<br><b>Benefits provided to full-time employees that are not provided to temporary or part-time employees</b> | Sustainability Report 2022 – People & society – Fair and attractive employer – How we manage and reward our workforce  | Uniper provides its employees with valuable benefits, such as disability insurance and family coverage. In several countries, it provides attractive retirement planning as well. Temporary or part-time employees are not addressed.  | 8    |
| <b>403: Occupational Health and Safety 2018</b>  |  |  |      |
| 103-1/2/3<br><b>Management approach</b>  | Sustainability Report 2022 – People & society – Health, safety, and wellbeing<br>Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management<br>Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Striving to improve safety |  |      |
| 403-1<br><b>Occupational health and safety management system</b>   | Sustainability Report 2022 – People & society – Health, safety, and wellbeing<br>Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management   |  | 8    |
| 403-2<br><b>Hazard identification, risk assessment, and incident investigation</b>                                 | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management  |  | 8    |
| 403-3<br><b>Occupational health services</b>   | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Supporting health and wellbeing  |  | 8    |
| 403-4<br><b>Worker participation, consultation, and communication on occupational health and safety</b>            |  | Not disclosed.   | 8    |
| 403-5<br><b>Worker training on occupational health and safety on occupational health and safety</b>                | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management  |  | 8    |
| 403-6<br><b>Promotion of worker health</b>   | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Supporting health and wellbeing  | Partially disclosed. Uniper's integrated health approach offers all employees access to a wide range of services, from medical checkups and extensive exercise programs to mental well-being campaigns.  | 8    |
| 403-8<br><b>Workers covered by an occupational health and safety management system</b>                             | Sustainability Report 2022 – People & society – Health, safety, and wellbeing<br>Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management   | Partially disclosed. The H&S management systems of all our operating entities are certified to ISO 45001, the internationally recognized standard for H&S management, and are regularly reviewed and certified by independent experts.<br>Not disclosed: the number and percentage of all employees and workers who are not employees whose work and/or workplace is controlled by Uniper who are covered by such a system that has been internally audited, or that has been audited or certified by an external party. | 8    |
| 403-9<br><b>Work-related injuries</b>  | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Striving to improve safety<br>Sustainability Report 2022 – Key figures – People & society – Health, safety, and wellbeing – safety metrics   | Partially disclosed. Uniper reports employee and contractor total recordable incident frequency (TRIF) and lost-time injury frequency (LTIF).  | 8    |
| <b>404: Training and Education 2016</b>  |  |  |      |
| 103-1/2/3<br><b>Management approach</b>  | Sustainability Report 2022 – People & society – Fair and attractive employer<br>Sustainability Report 2022 – People & society – Fair and attractive employer – How we manage our attractiveness as an employer   |  |      |



| GRI indicator and disclosure name  | Location  | Comments  | SDGs  |
|--|---|---|-------|
| 404-2 Programs for upgrading employee skills and transition assistance programs                | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment and fostering inclusion |   |       |
|  | Sustainability Report 2022 – People & society – Fair and attractive employer – Uniper Trainee Program   |   |       |
|  | Sustainability Report 2022 – People & society – Fair and attractive employer – Training   |   |       |
|  | Sustainability Report 2022 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management                                       |   |       |
|  | Sustainability Report 2022 – People & society – Just transition   |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct                                 |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption                                 |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Safeguarding personal data                                   |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Customer rights and satisfaction – Customer Data Protection                                   |   |       |
|  | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence   |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments  |   |       |
|  | Sustainability Report 2022 – Responsible Governance – Corporate Governance – How we manage our commitments – HSSE & Sustainability Improvement Plan |   |       |
| <b>405: Diversity and Equal Opportunity 2016</b>   |   |   |       |
| 103-1/2/3 Management approach  | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion  |   |       |
|  | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – How we manage Diversity, Equity and Inclusion                    |   |       |
|  | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment and fostering inclusion |   |       |
|  | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – Promoting gender equality and fostering female talent            |   |       |
| 405-1 Diversity of governance bodies and employees   | Annual Report 2022 – Performance Indicators at a Glance   | Uniper reports the percentage of high-level positions held by which gender. Employee numbers by gender and country of employment are disclosed. Diversity by other diversity factors is not disclosed. The annual report discloses the percentage of female employees and the average age of employees. | 5     |
|  | Sustainability Report 2022 – People & society – Diversity, equity, and inclusion – Promoting gender equality and fostering female talent            |   |       |
|  | Sustainability Report 2022 – Appendix   |   |       |
|  | Sustainability Report 2022 – Appendix – People & society – Total number of employees  |   |       |
| <b>408: Child Labor 2016</b>   |   |   |       |
| 103-1/2/3 Management approach  | Sustainability Report 2022 – People & society – Human rights  |   |       |
| 408-1 Operations and suppliers at significant risk for incidents of child labor                |   | Not disclosed.  | 8, 16 |
| <b>409: Forced or Compulsory Labor 2016</b>  |   |   |       |
| 103-1/2/3 Management approach  | Sustainability Report 2022 – People & society – Human rights  |   |       |
| 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Sustainability Report 2022 – People & society – Human rights  | Partially disclosed.  | 8, 16 |

| GRI indicator and disclosure name           |  | Location   | Comments   | SDGs  |
|---|--|--|--|-------|
| <b>412: Human Rights Assessment 2016</b>    |  |  |  |       |
| 103-1/2/3                                   | Management approach  | Sustainability Report 2022 – People & society – Human rights<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct<br>Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence   | Uniper publishes a Modern Slavery and Human Trafficking Statement for the UK, recognizing the importance of human rights and describing policies underlining it.   |       |
| 412-1                                       | Operations that have been subject to human rights reviews or impact assessments  | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence  | Uniper conducts an annual global assessment, which is based on a combination of economic and social indexes, to map country-specific issues that may directly affect our company if we pursue new business opportunities. These issues include working conditions, the violation of political rights and civil liberties, and security threats. The total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments by country is not disclosed. | 8, 16 |
| 412-3                                       | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | Sustainability Report 2022 – People & society – Human rights<br>Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence  | The total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening is not disclosed.  |       |
| <b>414: Supplier social assessment 2016</b> |  |  |  |       |
| 103-1/2/3                                   | Management approach  | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence  |  |       |
| 414-1                                       | New suppliers that were screened using social criteria   | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence  |  | 8     |
| 414-2                                       | Negative social impacts in the supply chain and actions taken  | Sustainability Report 2022 – Responsible Governance – ESG risk management and due diligence  |  | 8     |
| <b>417: Marketing and Labeling 2016</b>     |  |  |  |       |
| 103-1/2/3                                   | Management approach  | Sustainability Report 2022 – Responsible Governance – Customer rights and satisfaction – Marketing communications  |  |       |
| 417-1                                       | Requirements for product and service information and labeling  | Sustainability Report 2022 – Responsible Governance – Customer rights and satisfaction – Marketing communications  |  | 12    |
| <b>418: Customer Privacy 2016</b>           |  |  |  |       |
| 103-1/2/3                                   | Management approach  | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Safeguarding personal data<br>Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Safeguarding personal data – Compliance with the GDPR<br>Sustainability Report 2022 – Responsible Governance – Customer rights and satisfaction – Customer data protection |  |       |
| 418-1                                       | Substantiated complaints concerning breaches of customer privacy and losses of customer data                               | Sustainability Report 2022 – Responsible Governance – Business ethics and compliance – Safeguarding personal data – Compliance with the GDPR   |  |       |

| GRI indicator and disclosure name               |  | Location   | Comments | SDGs |
|---|--|--|----------|------|
| <b>G4 Electric Utilities Sector Disclosures</b> |  |  |          |      |
| <b>Economic disclosures</b>                     |  |  |          |      |
| <b>Availability and reliability</b>             |  |  |          |      |
| 103-1/2/3                                       | Management approach  | Sustainability Report 2022 – People & society – Secure and affordable energy supply<br>Sustainability Report 2022 – People & society – Secure and affordable energy supply |          |      |
| G4 EU10   | Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime | Sustainability Report 2022 – People & society – Secure and affordable energy supply – Uniper’s power generation fleet  |          | 7    |
| <b>System efficiency</b>                        |  |  |          |      |
| 103-1/2/3                                       | Management approach  | Sustainability Report 2022 – Planet – Energy efficiency  |          |      |
| G4 EU11   | Average generation efficiency of thermal plants by energy source and by regulatory regime                                    | Sustainability Report 2022 – Planet – Energy efficiency  |          | 7    |