



Sustainability Report 2023

KEY FIGURES

Key figures	2021	✓ 2022	✓ 2023
COMPANY PROFILE			
Revenue (in €m)	5,646.2	5,915.1	6,213.2
Length of fiber-optic network (in km)	52,574	55,459	61,566
CORPORATE RESPONSIBILITY			
Incidents or indications of possible cases of corruption	0	0	0
Indications of possible violations	0	2	8
Indications of possible human rights violations	0	0	2
Participation rate ⁽¹⁾ for Code of Conduct e-learning course in %	75.3	77.6	81.3
DIGITAL RESPONSIBILITY			
Number of reports of data privacy violations under the GDPR ⁽²⁾	78	36	25
SOCIAL RESPONSIBILITY			
Number of employees	9,975	10,474	10,962
Number of core employees	9,388	9,892	10,346
thereof women	3,033	3,176	3,322
thereof men	6,355	6,716	7,017
thereof nonbinary ⁽³⁾	n/a	n/a	7
Staff turnover rate (in %)	11.2	9.8	7.5
Management positions filled internally (in %)	65.7	66.2	62.6
Women in management positions (in %) ⁽⁴⁾	n/a	21.5	21.2
Training and education hours per employee	12.5	9.8	9.6
Absence due to illness (in %)	4.3	5.0	4.9
Donations collected by United Internet for UNICEF (in €m)	6.4	5.4	4.6
ENVIRONMENTAL RESPONSIBILITY ⁽⁵⁾			
Energy consumption in MWh	214,099	250,271	280,966
thereof electricity consumption	202,003	224,969	251,127
thereof heating consumption	3,426	13,176	16,042
thereof fuel consumption	8,669	12,126	13,797
CO ₂ equivalents in tonnes	23,902	27,769	9,378
thereof direct emissions (Scope 1)	3,734	4,400	4,938
thereof indirect emissions (Scope 2) ⁽⁶⁾	20,168	23,369	4,440

(1) The participation rate is based on all active core employees who successfully completed the training in the period from January 1–December 31, 2023. The prior-year figures were adjusted retrospectively.

(2) Including Consumer Access, Consumer Applications, and Business Applications. The Business Access Segment has been included since 2022. The data for the Business Applications Segment only contains reports by IONOS SE.

(3) No analysis is possible for 2021 and 2022.

(4) No prior-year figure is available since the ratio was determined for the first time for 2022.

(5) The basis of calculation for energy consumption and emissions was expanded significantly in fiscal year 2022. As a result, the comparability of the figures given with those for the previous year is highly limited.

(6) In contrast to the previous year, emissions from leased data centers were assigned to Scope 3 instead of Scope 2. These are estimated to be approximately 18,000 tonnes of CO₂ equivalents for 2023.

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KEY



Internet link



Definition



Reference to pages and reports

GRI [Ziffer]

Reference to GRI Disclosure

Elements of the consolidated nonfinancial report (NfR) pursuant to the German CSR Directive Implementation Act (CSR-RUG), sections 315b and 315c in conjunction with section 289c of the German Commercial Code (HGB)

GRI 2-5

This sustainability report includes United Internet's consolidated nonfinancial report as required by the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz – CSR-RUG). It contains the statutory and supplementary disclosures on the material aspects for United Internet: environmental matters, employee-related matters, social matters, respect for human rights, and anti-corruption and bribery matters. These aspects are supplemented by the topics identified as material by United Internet.

The disclosures required by the CSR-RUG are identified in the narrative text using red checkmarks ✓ and underwent a limited assurance review pursuant to ISAE 3000 (revised).

Rounding differences compared to the mathematically exact values for monetary units, percentages, etc. can occur in tables and references.

FOREWORD

Dear reader,

GRI 2-22

Current world events are posing major challenges for politics, the economy, and society alike. Ongoing armed conflicts, inflation rates that remain high by long-term standards, and the effects of global climate change that are being felt throughout the world are occupying people everywhere. In turn, companies are also being called on more than ever before to make an active contribution and help find solutions.

We are aware of our responsibility as one of Europe's leading internet companies and are continuing to increase our focus on economic, social, and environmental sustainability in what we do. We want to improve continuously and systematically, which is why we again refined our sustainability strategy in 2023. We enhanced our mission statement and defined target approaches for our material topics. We have also anchored and extended our sustainability expertise in all four of our business areas, so as to be able to manage the measures we take even more efficiently. This enables our sustainability teams to work together even more effectively across individual brand boundaries and ensure end-to-end sustainability management for our Group.

At the same time, we need to keep on top of all of the ever-growing regulatory requirements. For example, the Corporate Sustainability Reporting Directive (CSRD) that entered into force throughout the EU in January 2023 and that will be applied as from fiscal year 2024 will radically change the form and content of sustainability reporting. We have set up a dedicated Group-wide project to prepare in detail for the new reporting requirements.

We see ourselves as building bridges to the digital future with more than 28 million fee-based customer contracts worldwide, roughly 40 million ad-financed free accounts, and a workforce of around 11,000 people. Our goal is to provide private and business users with broadband internet access and powerful cloud applications. We want to enable customers to securely access all the internet's vast opportunities as a universal information, communications, entertainment, and e-business infrastructure. We are leading the way with innovative products, new technologies, reliable infrastructure, and user-friendly services and helping to make our society fit for the future.

This applies in particular to the role of Germany's fourth mobile network operator that we have assumed with 1&1. 1&1 is the first provider in Europe to be operating a 5G network based on innovative OpenRAN technology, which is connected to 1&1 Versatel's fiber-optic network. This innovative network architecture is cloud-native and vendor-neutral, permitting extremely rapid transmission times that are vital for real-time applications. We are proud to be able to offer our customers real added value with 1&1's O-RAN.

Our high standards apply to our environmental footprint as well as our technological innovations. We are aware of the impact that our business model has on the climate. We aim to use energy and resources efficiently and responsibly, to improve continuously, and to help protect the environment and the climate in everything from green logistics through to the highly efficient operations of our own data centers using green electricity.

As a successful Group, we consider ourselves to be part of society and take social responsibility. One way in which we do this is by leveraging our strong brands with their substantial reach. Our social commitment revolves around our work with the United Internet for UNICEF foundation, which United Internet launched in 2006 together with the United Nations Children's Fund. The regular appeals for donations that we make to our GMX, WEB.DE, 1&1, and IONOS customers, coupled with the additional amounts donated by the United Internet Group itself, have raised roughly €69 million for global UNICEF

programs since then. We are proud to be able to contribute to UNICEF's valuable work through the foundation.

Our long-term success as a company depends on our qualified, highly committed staff. We want to remain an attractive employer going forward – one that creates an open, respectful space in which individuals can develop and that actively promotes diversity, equity, and inclusion. We are convinced that only a workforce that mirrors the many different facets of society can offer the best possible conditions for creativity and productivity, and make us – the United Internet Group – unique.

However, for us responsible corporate governance does not stop at our own activities. We are also a reliable, fair, and trustworthy partner for our many service providers and suppliers. We have also underlined this commitment in our Policy Statement under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG). This document is publicly available on our website.

Acting sustainably and taking responsibility for our activities as a company have become part of our Group's DNA. We shall continue rising to the evolving challenges in our business areas openly and proactively. We are proud of the improvements we are achieving. Yet we don't want to leave it at that, but to go on getting better and better. The Management Board is looking forward to updating you on the progress we make.

Ralf Hartings

CFO



"Our long-term success as a company depends on our qualified, highly committed staff. We aim to remain an attractive employer going forward – one that creates an open, respectful space in which individuals can develop and that actively promotes diversity, equity, and inclusion. We are convinced that only a workforce that mirrors the many different facets of society can offer the best possible conditions for creativity and productivity, and make us – the United Internet Group – unique."

A handwritten signature in black ink, appearing to read "R.H." followed by a stylized surname.

Ralf Hartings
CFO

COMPANY PROFILE

Vision

GRI 2-1

- ✓ United Internet's vision is to provide consumers and business users alike with broadband internet access and powerful cloud applications and, by doing so, to enable customers to securely access all the internet's vast opportunities as a universal information, communications, entertainment, and e-business infrastructure. As a European internet specialist, United Internet sees its role as building bridges to a digital future. The Group does this by taking digital, environmental, and social responsibility. United Internet is leading the way with innovative products, new technologies, reliable infrastructure, and user-friendly services and helping to make society fit for the future. ✓

Business

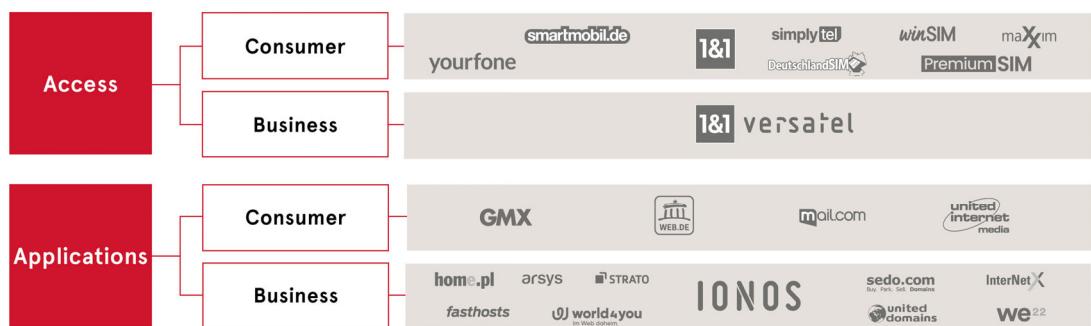
GRI 2-2

GRI 2-6

- ✓ Founded in 1988 and headquartered in Montabaur, United Internet AG has more than 28 million fee-based customer contracts worldwide and roughly 40 million ad-financed free accounts, making it one of Europe's leading Internet specialists. United Internet is expanding its fiber-optic network and establishing its own state-of-the-art mobile network, as well as offering high-performance data centers with strict security and data privacy standards. By doing so, it is laying the foundations for society to participate in the process of digital transformation and to safely navigate the digital world.

The Group's operating business is broken down into the Access Division, which comprises the Consumer Access and Business Access Segments, and the Applications Division, which consists of the Consumer Applications and Business Applications Segments.

Divisions, segments, and brands (as of December 31, 2023) ✓



Consumer Access Segment

- ✓ The Consumer Access Segment pools mobile internet and fixed-network broadband products (including associated applications such as home networking, online storage, telephony, Smart Home, IPTV, and video-on-demand) of 1&1 AG. Broadband connections are offered as subscription contracts with fixed monthly fees (and variable, volume-based charges). ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Vision					
Business					
Sustainability at United Internet					

✓ 1&1 is one of Germany's leading providers. The Company uses 1&1 Versatel's fiber-optic transportation network, and for VDSL/vectoring connections and fiber-optic connections ("FTTH" = "fiber to the home") it uses city carriers and Deutsche Telekom (mainly Layer-2) for the "last mile".

United Internet is also one of Germany's leading providers for **mobile internet products**. Since the launch of mobile services on December 8, 2023, 1&1's mobile communications network has been fully operational. Where 1&1 cannot offer adequate network coverage during its years of network expansion, it uses national roaming. This is currently provided by Telefónica and as of summer 2024 national roaming services are to be procured from Vodafone. National roaming is a standard procedure used in the rollout of new mobile networks that enables customers to surf and make calls without interruption in areas not yet covered. This is achieved by automatically using the roaming partner's antennas in these areas.

Until 1&1 has migrated its more than 12 million existing customers to its own 1&1 mobile network, it will also use the Telefónica mobile network as a so-called Mobile Bitstream Access Mobile Virtual Network Operator (MBA MVNO), as well as MVNO capacities of Vodafone. As of the beginning of 2024, existing MVNO customers are being gradually migrated to the 1&1 mobile network.

Mobile internet products are marketed via the premium brand 1&1 as well as via discount brands, such as winSIM and sim.de. ✓

Business Access Segment

✓ United Internet's Business Access Segment offers a comprehensive range of telecommunications products and services for business customers via 1&1 Versatel. The segment's business model revolves around its operation of a state-of-the-art fiber-optic network, which is more than 61,000 km long. This is one of the largest networks in Germany and is being continuously expanded. 1&1 Versatel uses the network to offer companies and public authorities telecommunications products ranging from standardized fiber-optic direct connections to customized, individual information and communication solutions (voice, data, and network solutions). In addition, the 1&1 fiber-optic network is used to supply (wholesale) infrastructure services for national and international carriers. ✓

Consumer Applications Segment

✓ The Consumer Applications Segment is home to United Internet's consumer applications. These mainly comprise personal information management applications (e-mails, to-do lists, and appointment/address management solutions) and online (cloud) storage, but also include domains, consumer website solutions, and office applications. The portfolio has been expanded, and the GMX and WEB.DE brands have been transformed in recent years from pure-play e-mail providers to end-to-end hubs for user communications, information, and identity management. ✓



Mobile bitstream access mobile virtual network operator (MBA MVNO): A telecommunications provider that does not have its own physical network but that instead uses the network provided by a mobile network operator (MNO) to a certain extent, and that invoices this service in its own right.

✓ Applications for home users are nearly all developed in-house and operated in the Group's own data centers. The products are offered as pay accounts or ad-financed free accounts. Online advertising is marketed by United Internet Media. With its GMX and WEB.DE brands, United Internet operates primarily in Germany, Austria, and Switzerland, with the Company being one of the leading providers in the sector. Like the other segments, this segment has also been pressing ahead with its internationalization strategy since the acquisition of U.S. provider mail.com. mail.com has a presence in other countries such as the United Kingdom, France, and Spain as well as in the U.S.A. ✓

Business Applications Segment

✓ United Internet's Business Applications Segment opens up internet-based business opportunities for freelancers, self-employed professionals, and small and medium-sized enterprises (SMEs), helping them digitalize their processes. Its broad range of products includes subscription-based domains, websites, web hosting, servers, e-shops, group work, online (cloud) storage, and office applications, among other things. Cloud solutions and cloud infrastructure services are also offered. The applications are developed in the Company's own development centers or in cooperation with partner organizations, and run on more than 100,000 servers in 11 own data centers and 21 co-locations.

United Internet's Business Applications Segment is also an international leader in its field, with activities in Europe (Germany, France, the United Kingdom, Spain Portugal, Italy, the Netherlands, Austria, Poland, Hungary, Romania, Bulgaria, the Czech Republic, Slovakia, and Sweden) and North America (the U.S.A., Canada, and Mexico). Applications are marketed to specific target groups using a variety of differently positioned brands: IONOS, Strato, Fasthosts, Arsys, home.pl, InterNetX, united-domains, and World4You. In addition, United Internet's Sedo brand offers customers professional aftermarket services in the area of active domain management. In another example, the we22 brand offers other hosting providers a white-label website builder for creating high-quality websites. ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Vision					
Business					
Sustainability at United Internet					

Sustainability at United Internet

✓ The need to act sustainably is now firmly embedded in social, political, and economic thinking. Like other firms, United Internet is also steadily expanding its ESG (environmental, social, and governance) activities so as to meet the needs of both current and future generations – the classic definition of sustainability. United Internet is in the middle of a Group-wide transformation process and is increasingly including sustainability aspects that are relevant to its divisions when making decisions. Core challenges and topics that the Group is addressing include sustainable digitalization, data privacy, how to deal with (fake) information on the internet, the changing world of work, and the shift to a decarbonized economy.

GRI 3-3

The objective of United Internet's sustainability management is to address the challenges and opportunities associated with its material sustainability topics. ✓

Sustainability Management

✓ Group-wide sustainability management at the United Internet Group in the reporting period was coordinated by the Corporate Sustainability team. Centralized sustainability management tasks include overall coordination of the sustainability strategy, reporting, and answering ESG rating agency queries at Group level. One core task in the 2023 reporting period was to enhance the Group's sustainability strategy.

GRI 2-14

At a decentralized level, each segment has its own sustainability management function, which regularly shares information and cooperates closely with the Group sustainability team. The segments' sustainability managers report periodically – in some cases weekly – to the segment management board member responsible and several times a year to the full management board and other bodies for the segment concerned.



See the section entitled "Progress Report and Next Steps" on page 10.

This mix of central and local governance structures for sustainability management means that the segments are responsible for, and manage, certain sustainability topics. The Corporate Sustainability Team reports to United Internet AG's CFO, who is also responsible for preparing the sustainability report for the Group as a whole. Key principles such as sourcing green electricity or the Policy Statement on respect for human rights and environmental due diligence are resolved by the Group Management Board. Overarching decisions – such as target-setting for the Group-wide sustainability strategy – are also taken by Group-level management bodies. However, the majority of concrete implementation decisions – such as on introducing management systems or on what the green electricity strategy should look like in practice – are taken by the segment management boards. These also build on the sustainability strategy to set segment-specific sustainability goals and targets, taking the starting situation and the impact of the individual segment's business activities into account. United Internet's Supervisory Board fulfills its duty of oversight by examining the consolidated nonfinancial report ("nonfinancial report"), with the assistance of an independent external review. ✓

GRI 2-5

Progress Report and Next Steps

- ✓ Activities in the 2023 reporting period focused on the following two projects:

 **The Group-wide sustainability strategy** was enhanced and a sustainability vision and mission was formulated as part of this (see the section entitled "Vision"). United Internet put in place the structures needed to operationalize this strategy by defining an overarching model for cooperation between its central and local sustainability management functions. This also includes management bodies (governance structure). In addition, the Group has set itself the goal of making its commitment to sustainability and its level of ambition measurable and verifiable. As part of this, Group-wide target approaches for the material topics were developed and discussed together with the segments' sustainability management functions and the departments concerned in 2023. Since this process is still ongoing at the time of reporting, concrete, measurable goals and KPIs will be set in the course of fiscal year 2024. After this, the segments will break them down and implement them by defining specific milestones and measures.

Preparations for the first CSRD report for fiscal year 2024 took the form of a Group-wide project in the 2023 reporting period whose aim is to ensure compliance with the new EU reporting requirements going forward. Work on developing the future reporting strategy built on the materiality matrix from fiscal year 2023, its reconciliation to the CSRD requirements, and a comprehensive gap analysis of future quantitative and qualitative reporting requirements. The necessary transformation of the Reporting function was started and an evaluation project was used to examine the processes, IT policies, and software solutions required with the goal of facilitating data capture for everyone involved going forward, while simultaneously achieving a further improvement in both the availability and the quality of the data. ✓

Stakeholder Dialog

GRI 2-29

- ✓ United Internet's business depends on continuous dialog and successful cooperation with a wide range of stakeholders. Close contact with a range of stakeholder groups is particularly vital with respect to its impact on society and the environment, and for identifying material sustainability aspects during the materiality analysis, developing the sustainability strategy, setting targets, and determining target achievement. United Internet uses a variety of different platforms and formats to liaise with stakeholders with the goal of further enhancing communication and cooperation with them and taking their interests into account:

Customers: United Internet focuses systematically on customer needs and satisfaction, obtaining feedback in numerous areas. It also engages in an ongoing dialog with its customers using surveys and during service calls, among other things. Test users and test buyers can generate valuable feedback for new products. ✓

Investors: Investors are an important stakeholder group for United Internet. Investor Relations and the Management Board are in regular contact with them during one-on-one discussions and road shows. Open, transparent reporting strengthens shareholder trust. ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Vision					
Business					
Sustainability at United Internet					

- ✓ **Employees:** United Internet's employees are the key to the Group's success. Only by leveraging their knowledge, skills, and dedication can United Internet continue to develop and achieve long-term success. Since employee feedback is vital for United Internet, it regularly conducts surveys, uses these as the basis for defining measures to be taken, and then provides information on their implementation and the progress made within the Group. In addition, the Management Board engages in direct virtual dialog with employees about specific issues.
- **Business partners:** United Internet's business requires it to work together with a large number of business partners and supplier companies. These include wholesale service partners, hardware suppliers, call center service providers, and shipping partners, for example. Personal discussions are one of the mechanisms used with these partners, while United Internet also supports call center service providers that are training employees, for example.
- **Politicians and associations:** United Internet maintains a dialog with political decision-makers and government authorities so as to create a framework for a successful and responsible digital economy in Germany. One particular issue is ensuring competition, which acts as a driver for innovation, investment, and consumer benefits. This is why United Internet is a member of associations such as Bitkom⁽¹⁾, BREKO⁽²⁾, BVDW⁽³⁾, eco⁽⁴⁾, and VATM⁽⁵⁾. In addition, individual departments play an active role in other relevant associations and bodies.
- **Non-governmental organizations:** United Internet has worked with the United Nations' Children's Fund since 2006 in the United Internet for UNICEF foundation to collect donations and recruit new sustaining members. ✓

GRI 2-28

Material Topics

- ✓ United Internet's material sustainability topics resulted from the materiality analysis performed in fiscal year 2022. No new potential material topics and/or risks arose in the course of the 2023 reporting period that would have resulted in the need for change. Both the internal Group perspective (impact of sustainability aspects on United Internet's business activities = relevance to United Internet's business) and the external perspective (impact of United Internet's business activities on the environment and society) were taken into account when assessing the topics, so as to determine double materiality. An external consulting firm that specializes in performing materiality analyses and developing sustainability strategies, among other things, assisted with the process of determining the material topics both in fiscal year 2022 and in the 2023 reporting period. ✓

(1) Bundesverband Informationswirtschaft, Telekommunikation und neue Medien e.V.

(2) Bundesverband Breitbandkommunikation e.V.

(3) Bundesverband Digitale Wirtschaft (BVDW) e.V.

(4) Verband der Internettwirtschaft e.V.

(5) Verband der Anbieter von Telekommunikations- und Mehrwertdiensten e.V.

Process Used to Define Material Topics

GRI 3-1

- ✓ The 2022 materiality analysis was based on topics that were already known from sustainability management activities up to then and from earlier materiality analyses. The list of topics was expanded using environmental and benchmark analyses on political, economic, social, technological, statutory, and environmental aspects. Additional input came from the dialog (interviews) with the stakeholder groups mentioned above.

The internal departments (including HR, Compliance, and Information Security, in many cases at both the Group and the segment level) also discussed the relevant sustainability aspects with the participation of the management board members concerned. The topics on the updated list from fiscal year 2022 were defined in more detail in the same year together with experts from the main departments responsible and a common understanding was formulated. A survey was used to establish the employee perspective on the relevance of the sustainability topics. In addition, virtual one-on-one interviews were conducted with internal and external stakeholders so as to establish the materiality of the topics from their perspective as well.

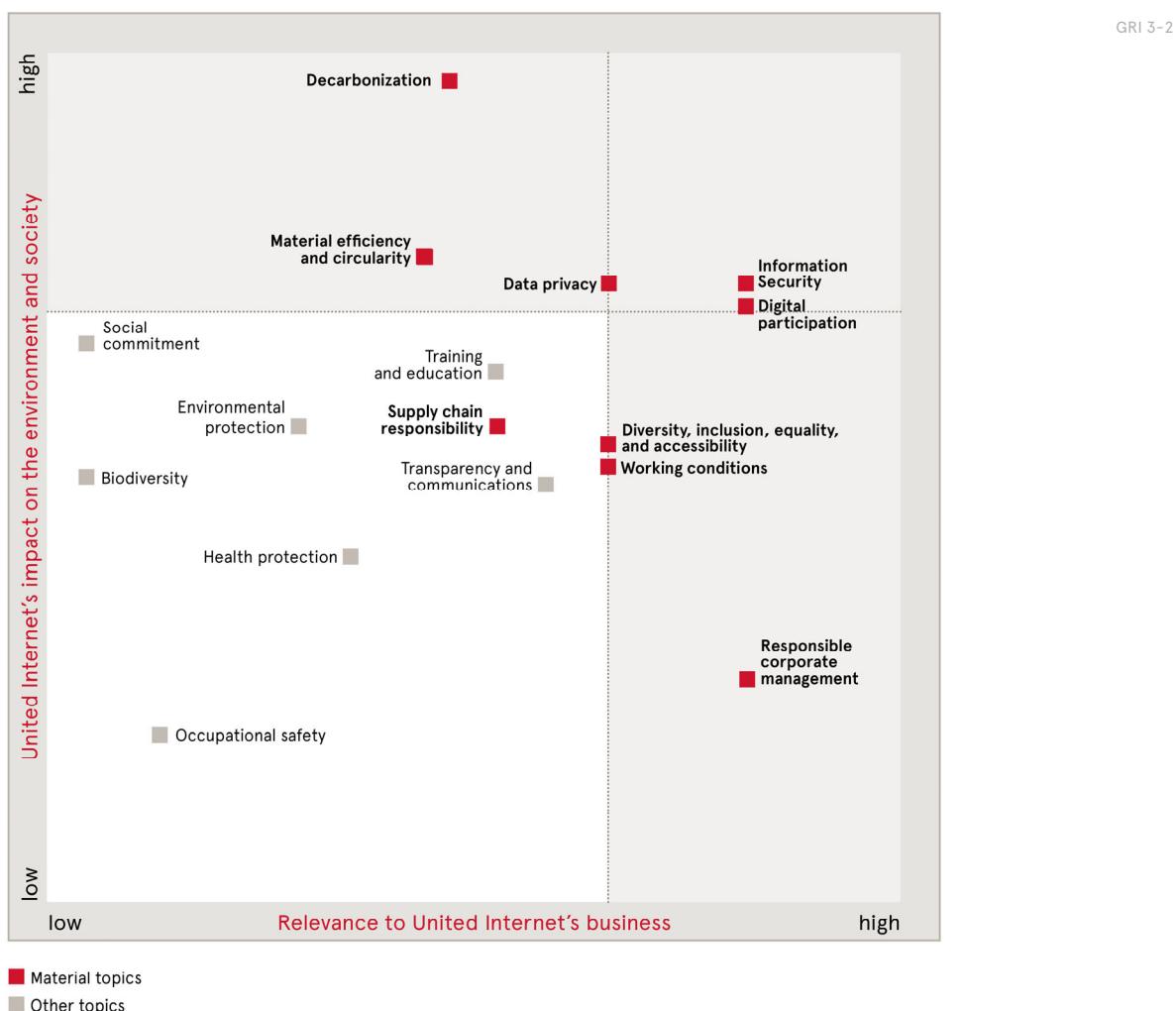
After this, a scoring model was used to assess the double materiality of the topics concerned along the main value chain. This examined both the topics' business relevance for United Internet and the potential and actual impact of the Group's activities on the environment and society. No risk management measures were taken into account when examining potential impacts (gross assessment). The final assessment of the topics took the form of a joint workshop with all relevant departments. The results of the materiality analysis were presented to the Group Management Board and discussed together, after which the final selection of the material topics and the priorities assigned to them were approved by the Management Board.

The 2022 materiality analysis was performed in accordance with the requirements of the German Commercial Code (Handelsgesetzbuch – HGB). It will be reviewed for validity in 2024 to comply with the new statutory requirements set out in the Corporate Sustainability Reporting Directive (CSRD). ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Vision					
Business					
Sustainability at United Internet					

Results of the Materiality Analysis: Materiality Matrix

- ✓ The materiality matrix presents the results of the analyses and summarizes the double materiality assessment. The red-colored topics in the matrix are considered to be material.



The topics of **responsible corporate management**, **working conditions**, and **diversity, inclusion, equity, and accessibility** were considered to be material in view of the high scores for business relevance that they received. In addition, the environmental matters of **decarbonization** and **material efficiency and circularity** have a substantial impact on society and the environment. **Information security**, **digital participation**, and **data privacy** were assessed as meeting double materiality requirements. In addition, United Internet treats **supply chain responsibility** as a material topic in order to increase the resilience of, and social and environmental conditions in, its supply chains.

The material topics cover environmental, employee, and social matters, plus respect for human rights and anti-corruption and bribery. ✓



See "About this Report" on page 80.

EU TAXONOMY

- ✓ The EU Taxonomy (Regulation (EU) 2020/852) is a uniform, binding classification system for environmentally sustainable economic activities. Companies are obliged to report on the results of this classification on an annual basis. The aim is for them to provide an overview of which of their activities and investments are environmentally sustainable. Article 9 of the EU Taxonomy Regulation sets out six environmental objectives. The 2023 reporting period saw the introduction for the first time of concrete specifications (technical screening criteria) for environmental sustainability for all six environmental objectives (Commission Delegated Regulation (CDR) (EU) 2021/2139 and CDR (EU) 2023/2486).

As was the case in the previous year, United Internet determined both Taxonomy eligibility and Taxonomy alignment for the first two environmental objectives

- Climate change mitigation and
- Climate change adaptation

for the reporting period.

In line with the European Commission's requirements, only Taxonomy eligibility was determined for the four other environmental objectives

- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control, and
- Protection and restoration of biodiversity and ecosystems

for the reporting period. Reference will be made to these environmental objectives later on. ✓

Taxonomy-eligible Economic Activities

- ✓ United Internet reviewed and reassessed its Taxonomy-eligible economic activities for the reporting period. The following turnover-generating economic activities from Annex 1 of CDR 2021/2139 (environmental objective: climate change mitigation) and Annex 2 of CDR 2023/2486 (environmental objective: transition to a circular economy) were identified as Taxonomy-eligible:

As regards the first environmental objective (climate change mitigation), United Internet's business activities can be assigned in particular to Activity **8.1 "Data processing, hosting and related activities"**. United Internet's Business Applications Segment offers domains, home pages, web hosting, servers, cloud solutions and e-shops, group work, and online storage, among other things. This segment's offering is therefore responsible for the majority of the United Internet Group's Taxonomy-eligible activities. The Consumer Applications Segment is home to United Internet's consumer applications such as online storage and personal information management. Activities relating to Activity 8.1 were also identified in this segment. To a limited extent, the Consumer Access and Business Access segments contain Taxonomy-eligible activities that fall within Activity 8.1, since they provide online storage and cloud telephony. ✓

EU TAXONOMY
Taxonomy-eligible Economic Activities
Taxonomy-aligned Economic Activities
Notes on the KPIs

✓ As in the previous year, United Internet identified those activities (such as online storage) in which hosting and data storage play a key role as Taxonomy-eligible activities for the reporting period. No distinction was made between hosting and data storage activities using the Company's own or third-party data centers. Other activities that only tangentially involve data transfer are not included under Activity 8.1.

The only turnover-generating economic activities by United Internet that can currently be assigned to environmental objectives 3–6 relate to the "transition to a circular economy" objective. The Consumer Access Segment refurbishes returned smartphones and resells them to customers as reconditioned second-hand goods; this corresponds to Activity **5.4 "Sale of second-hand goods"**.

Based on our current understanding, the core businesses of other United Internet Group areas are not covered by the EU Taxonomy. As a result, activities relating to the expansion and use of telecommunications networks were classified as Taxonomy non-eligible, as was the case in the first two years' reporting. This includes expansion of the public fiber-optic and mobile network and those business activities and investments relating to the expansion of the network infrastructure, including the equipment locations.

In addition, material horizontal issues and infrastructure-related topics were identified in connection with CapEx and OpEx at United Internet:

"Climate change mitigation" environmental objective

- 6.5 "Transport by motorbikes, passenger cars and commercial vehicles,"
i.e., expenditure relating to the vehicle fleet
- 7.7 "Acquisition and ownership of buildings,"
especially via IFRS 16 leases and rights of use in assets

The economic activities mentioned above are assigned solely to the "climate change mitigation" environmental objective, since there are currently no adaptation plans containing specific measures for the activities concerned. Because of this, no CapEx nor OpEx has been assigned to the "climate change adaptation" environmental objective pursuant to Commission Notice C/2023/305 (FAQs). Since the activities concerned are also not enabling activities within the meaning of this environmental objective that provide adaptation solutions that can enable another economic activity to reach a substantial contribution, no turnover has been assigned to this environmental objective. This avoids double-counting. ✓

Taxonomy-aligned Economic Activities

- ✓ United Internet worked together with the departments concerned to analyze the Taxonomy-eligible economic activities under the "climate change mitigation" environmental objective using the relevant technical screening criteria. The technical screening criteria for the "transition to a circular economy" environmental objective were not examined for the reporting period, in line with the European Commission's specifications.

The analysis of the economic activities under the "climate change mitigation" environmental objective produced the results below. ✓

Activity 8.1 "Data processing, hosting and related activities"

- ✓ United Internet operates an ISO 50001-certified energy management system for its own data centers. However, the existing measures are not sufficient to meet the EU Taxonomy's technical screening criteria, since among other things no independent third-party verification of the criteria set out in the EU Code of Conduct on Data Centre Energy Efficiency was performed. In addition, the third-party data center operators have not submitted confirmations that they meet the technical screening criteria set out in the EU Taxonomy. For these reasons, United Internet has not reported any Taxonomy-aligned activities under Activity 8.1 for the 2023 reporting period. ✓

Remarks on Horizontal Issues and Infrastructure-related Topics

- ✓ CapEx and OpEx for horizontal issues and infrastructure-related topics relate to the purchase of output from Taxonomy-aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions. This CapEx and OpEx is therefore limited to the "climate change mitigation" environmental objective ("category (c)").

Proof must be provided by partner enterprises of the purchase of output from Taxonomy-aligned economic activities if expenditures are to qualify as Taxonomy-aligned. Partner enterprises were requested to provide such proof for CapEx and OpEx relating to activities 6.5 and 7.7. At present, no sufficient proof is available demonstrating that the criteria required have been met. As a result, the expenditure has not been reported as Taxonomy-aligned for the 2023 reporting period. ✓

Remark on the KPIs

- ✓ In line with Commission Notice (C/2023/305 (FAQs)), United Internet did not perform a Taxonomy alignment assessment for those activities that are not material to its business activity due to the lack of data and proof of compliance with the technical screening criteria. ✓

EU TAXONOMY
Taxonomy-eligible Economic Activities
Taxonomy-aligned Economic Activities
Notes on the KPIs

Notes on the KPIs

- ✓ The key performance indicators (KPIs) reported pursuant to the EU Taxonomy Regulation (turnover, CapEx, and OpEx) are based on the figures given in United Internet AG's consolidated financial statements. United Internet AG's consolidated financial statements were prepared in accordance with the International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU) and the relevant supplementary regulations set out section 315e (1) of the German Commercial Code (Handelsgesetzbuch – HGB).



See United Internet AG's consolidated financial statements.

The turnover, CapEx, and OpEx identified as associated with Taxonomy-eligible activities and the total amounts used were reconciled with the relevant population at Group level. This permitted potential double-counting to be monitored and prevented. ✓

■ Turnover

- ✓ The Delegated Act on reporting requirements defines turnover as the revenue recognized pursuant to IAS 1.82(a). The "turnover" KPI disclosed for the United Internet Group represents the ratio of the turnover from Taxonomy-eligible economic activities to total revenue. Total revenue can be taken from the statement of net income in United Internet AG's consolidated financial statements (see the section entitled "Explanations of items in the income statement – 5. Sales/segment reporting"). The denominator of the "turnover" KPI is based on consolidated net revenue.



See United Internet AG's consolidated financial statements.

The numerator of the "turnover" KPI is defined as that part of the net revenue from good and services that is associated with Taxonomy-aligned economic activities. United Internet's data center products and the sale of refurbished devices are currently the only turnover-generating activities that are Taxonomy-eligible. The turnover from products and rate plans that are associated with Activity 8.1 "Data processing, hosting and related activities" and Activity 5.4 "Sale of second-hand goods" was assigned accordingly in the segments concerned. Taxonomy-eligible turnover accounted for 24.1% of total revenue in the 2023 reporting period. It was not possible to report any Taxonomy-aligned turnover for Activity 8.1. ✓

■ CapEx

- ✓ The "CapEx" KPI is based on the additions to property, plant, and equipment and intangible assets in the fiscal year under review before depreciation, amortization, and any remeasurements for the fiscal year in question; no adjustments are made to the fair values (in particular application of IAS 16, IAS 38, and IFRS 16 leases with rights of use in lease assets). The overall figure for capital expenditure used for the EU Taxonomy is disclosed in the consolidated financial statements under the "Explanations of items in the income statement – 5. Sales revenue/segment reporting" section; see the last column ("United Internet Group") for the line item entitled "Investments in intangible assets and property, plant, and equipment (without goodwill)" in the table. This capital expenditure represents the denominator for the CapEx KPI.



See United Internet AG's consolidated financial statements.

The numerator of the CapEx KPI corresponds to those parts of the denominator

- relating to assets or processes that are associated with Taxonomy-aligned economic activities ("category (a)")
- or relating to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions ("category (c)"). ✓

✓ The investments were assigned to the various Taxonomy activities using the asset classes concerned. A distinction was made in the case of the "IFRS 16 leases" asset class between buildings and data centers. Capital expenditure on these asset classes was generally assigned to Activity 7.7 "Acquisition and ownership of buildings." However, where this capital expenditure relates to data centers, it is assigned to Activity 8.1 "Data processing, hosting and related activities." The share of Taxonomy-eligible investments in the 2023 reporting period was 10.4%. It was not possible to report any Taxonomy-aligned CapEx. ✓

■ OpEx

✓ The "OpEx" KPI is based on the direct, non-capitalized costs that relate to research and development (R&D), building renovation measures, short-term leases, and maintenance and repair of property, plant, and equipment by the Company or third parties that are necessary to ensure the continued functioning of such assets. Commission Delegated Regulation (EU) 2021/2178 requires training costs to be included in the numerator. Consequently, these cost centers must also be included in the denominator.

At United Internet, the OpEx KPI represents that part of operating expenses as defined by the EU Taxonomy that

- is associated with a Taxonomy-aligned economic activity ("category (a)")
- or relates to the purchase of output and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, and to specific building renovation measures ("category (c)").

United Internet's Taxonomy-eligible share of operating expenditure was determined by analyzing the cost centers for building renovation measures and short-term leases, plus its expenditure on maintenance and repair. The share of Taxonomy-eligible operating expenditure was 21.5% in the 2023 reporting period. It was not possible to report any Taxonomy-aligned OpEx. ✓

Overview of KPIs

	✓ Turnover		✓ CapEx		✓ OpEx	
	in € million	in %	in € million	in %	in € million	in %
Total figures for the United Internet Group	6,213.2	100.0%	1,089.1	100.0%	105.4	100.0%
of which Taxonomy-non-eligible	4,716.8	75.9%	976.1	89.6%	82.7	78.5%
of which Taxonomy-eligible	1,496.4	24.1%	113.0	10.4%	22.7	21.5%
CE ⁽¹⁾ 5.4 Sale of second-hand goods	20.7	0.3%	0.0	0.0%	0.1	0.1%
CCM ⁽²⁾ 6.5 Transport by motorbikes, passenger cars and light commercial vehicles	0.0	0.0%	6.7	0.6%	1.5	1.4%
CCM 7.7 Acquisition and ownership of buildings	0.0	0.0%	30.5	2.8%	0.0	0.0%
CCM 8.1 Data processing, hosting and related activities	1,475.7	23.8%	75.8	7.0%	21.1	20.0%
of which Taxonomy-aligned	0.0	0.0%	0.0	0.0%	0.0	0.0%

(1) CE = Circular Economy

(2) CCM = Climate Change Mitigation

✓ The Taxonomy KPIs are given in the Annex (pages 82–84). United Internet is not affected by any economic activity in connection with electricity generation from fossil gaseous fuels or nuclear energy. United Internet has therefore not disclosed the information provided for in templates 2–5 of this regulation. Template 1 is shown on page 85. ✓



CORPORATE RESPONSIBILITY

✓ The "Corporate Responsibility" chapter covers the material topics of **responsible corporate management** and **supply chain responsibility**, which report among other things on compliance and anti-corruption and on respect for human rights.

United Internet considers itself to have an obligation to ensure the Group's continued existence by managing it responsibly and for the long term. This means complying with all relevant laws, regulations, standards, and ethical practices. Its defined Corporate Values, its Leadership Principles, and the Code of Conduct serve as the basis for enabling fair, respectful dealings with all stakeholder groups and for preventing corrupt business practices.

GRI 2-23

For United Internet, compliance is the precondition for doing business successfully in the long term and hence an integral part of all Group activities. The Code of Conduct for employees summarizes the key rules and lays the foundations for lawful and ethically unobjectionable behavior. It contains instructions on how to ensure fair competition and anti-corruption, and gives concrete recommendations for actions.

GRI 2-24

United Internet considers supply chain responsibility – especially in the areas of environmental protection, and labor and human rights – to be a material topic since it does business not only in its home market of Germany but also in other European countries and North America. Human rights comprise not only fundamental rights such as the rights to life, freedom, and equality, but also a wide range of aspects from the world of work, such as the prohibition on discrimination and ("modern") slavery, and the right to rest. Other aspects relate to the internet and the digital arena; these include freedom of opinion and information, and the protection of privacy.

For United Internet, responsible corporate governance does not stop at its own activities.

What is more, external regulatory factors are increasingly putting the spotlight on this topic and on the expectation that the Company will examine the way it works with business partners and suppliers.

Measures such as the German government's National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights ("NAP") and the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), which entered into force in January 2023, should be mentioned here.

The basic principle regarding business partnerships and supplier relationships is that companies in Germany are subject to the same strict statutory requirements as United Internet itself. In addition, telecommunications is largely a regulated market. The integrity of United Internet's business partners is essential, since negative events could reflect on United Internet and hence lead to market and reputational risks. ✓

Contribution to the Sustainable Development Goals (SDGs)



**9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE**

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

Responsible Corporate Management

Material topic:
Responsible corporate
management

GRI 2-9
GRI 2-23

Corporate Governance

- ✓ United Internet's corporate governance activities are based on the German Stock Corporation Act (Aktiengesetz – AktG) and on the requirements of the German Corporate Governance Code (the "Code"). The Supervisory Board and the Management Board provide information about the Company's corporate governance annually in their Corporate Governance Statement. The Company can depart from the Code's recommendations but is then required to disclose this every year in a declaration of compliance pursuant to section 161 of the AktG, and to provide a justification for this ("comply or explain").



See the [Articles of Association](#) on the United Internet website.

United Internet AG's Management Board and Supervisory Board consider it their duty to ensure the Group's continued existence, and to create sustainable value, by managing it responsibly and for the long term. For United Internet, running a business involves more than pursuing economic goals – the Company also sees itself as having an obligation to society, the environment, employees, and other stakeholders.

As early as May 2021, the Annual General Meeting expanded the Management Board remuneration system to include ESG criteria in the short-term variable remuneration that forms part of the performance-related remuneration components. This applies to new contracts of service with Management Board members and has been implemented in the target agreement process since fiscal year 2022. The target component is designed to focus Management Board members' attention on sustainability issues, and to create an incentive for addressing them. The compensation paid to the Management Board and the Supervisory Board is set out in the Remuneration Report, which is available on the website. Basic information can be found in United Internet AG's Articles of Association. ✓

Diversity of the Management Board and Supervisory Board

GRI 405-1



See [Corporate Governance](#) on the United Internet website.

- ✓ United Internet's diversity objective for the Management Board and Supervisory Board is for these bodies to include a wide variety of different people and, as a whole, to have a sufficient breadth of opinion and knowledge. Among other things, this requires the members of the individual bodies to complement each other with respect to their experience and their educational and professional backgrounds, so as to have a good understanding both of the Group's current business activities and of its longer-term opportunities and risks.



See [Reports](#) on the United Internet website.

For information about United Internet AG's Management Board and the Supervisory Board, please see the chapter section of the United Internet Group's Management Report entitled "Corporate Governance Statement." ✓



Values and Principles

- ✓ United Internet's defined Corporate Values, Leadership Principles, and Code of Conduct are at the heart of its everyday work. These are broken down in more detail and fleshed out in the Company's individual segments. For example, the Business Applications Segment supplements them with its Business Principles.

GRI 2-23

Corporate Values

Our values strengthen our self-image and provide a framework for how to act. Only a set of common beliefs enable us to think and act together. Our values apply in our dealings with one another and with customers and business partners.

- A commitment to success
- Agility
- A sound approach
- Fairness
- Openness
- Responsibility

Leadership Principles

Our leadership philosophy is based on making people successful. Our leadership guidelines define the following characteristics for our managers:

- We take responsibility and display courage
- We are co-entrepreneurs
- We act as role models
- We empower staff and motivate them to do their best
- We lead through active dialog
- We promote a strong team culture

Code of Conduct

Our Code of Conduct links our corporate values with our internal guidelines. It sets out shortly and succinctly how to act in compliance with our values, the law, and our guidelines. It uses examples to illustrate key principles and make concrete recommendations on how to deal with colleagues, business partners, investors, competitors, customers, and the media.



See also "Social Responsibility" on page 45f. for further information on the corporate culture; and "Supply Chain Responsibility" on page 24f. for the Code of Conduct for Business Partners.



See the [United Internet website](#).

The Corporate Values, Leadership Principles, and Code of Conduct are permanently available on the intranet and in some cases on the internet as well. ✓

Risk Management

- ✓ The United Internet Group's risk and opportunities management policy aims to preserve and enhance the organization's assets by exploiting opportunities and identifying and managing risks at an early stage. Walking the talk in this way ensures that United Internet can do business in a controlled organizational environment. The policy sets out a responsible approach to dealing with the uncertainties that are an inevitable part of doing business. This also covers recruitment, staff development, and staff retention aspects, along with how to deal with environmental risks. For further information, please see the "Risk, Opportunity, and Forecast Report" in United Internet's Management Report.

GRI 2-12

GRI 2-13

GRI 201-2

The risk management processes and documentation were adapted in the 2023 reporting period to reflect the insights from the materiality analysis performed. One of the goals here is to enhance the visibility of those risks in the risk portfolio that are associated with sustainability topics and to harmonize the sustainability and risk management processes to a greater extent. ✓



See the "Risk, Opportunity, and Forecast Report" in the Annual Report.

Compliance

GRI 2-23
GRI 2-25
GRI 2-26
GRI 2-27

- ✓ For United Internet, compliance means observing all statutory requirements and internal organizational guidelines, and acting in accordance with the Corporate Values.

United Internet is aware that breaches of statutory provisions and requirements do not just have legal consequences and run the risk of fines; they also entail a loss of trust placed in the Company by its shareholders, customers, business partners, and employees. United Internet AG's Management Board has established a Group-wide risk-based compliance management system (UI CMS) to preserve this trust and ensure compliance with statutory requirements and internal guidelines.

The UI CMS is described in the compliance guidelines. These binding Guidelines for the United Internet Group's Compliance Functions define the roles and responsibilities in the Group-wide, cross-segment Compliance organization. They are supplemented by a cooperation model, which is regularly updated and expanded to include new issues. The compliance guidelines underpin compliance policies that supplement and specify the requirements in more detail. Taken together, the compliance guidelines, the cooperation model, and the compliance policies that build on them to form the United Internet Group's compliance framework.

The overarching objective of all compliance activities is to prevent compliance violations. The aim is to achieve this by taking appropriate measures that are aligned with the Company's risk position. The three levels of activity – "Prevent, Detect, and Respond" – are observed in all cases.

Corporate Compliance helps Group companies and segments to conduct their business activities in line with the rules. The focus is on anti-corruption, policy management, establishing confidential reporting channels, and protecting whistleblowers. ✓

Compliance Organization

GRI 205-2
GRI 205-3

- ✓ The Group-wide compliance organization comprises the Corporate Compliance department at the level of the holding company plus local compliance units at segment level. One of Corporate Compliance's key tasks is to manage and monitor the Group-wide UI CMS; the detailed design of the segment-specific CMSS takes place at Segment Compliance level.

At some subsidiaries, local compliance managers perform their role in addition to their other duties, while certain functions such as Human Resources (HR) have dedicated compliance managers to provide support.

GRI 3-3

Corporate Compliance established a Group Compliance Committee during the reporting period. This serves as a platform for structural information sharing between Corporate Compliance and Segment Compliance with the goal of helping to give Compliance a "uniform look" throughout the Group and harmonizing ongoing development of the UI CMS. ✓



✓ In addition, Corporate Compliance established a consultative Whistleblowing Committee in the reporting period, which meets on an ad hoc basis. The Whistleblowing Committee is responsible for assessing significant tip-offs regarding potential compliance violations, and makes recommendations on how to deal with such tip-offs. The Whistleblowing Committee is convened by the Segment Compliance Manager responsible and comprises representatives of Corporate Compliance and the Segment Compliance unit concerned, plus other relevant functions such as Corporate Audit or HR as required.

The Head of Corporate Compliance, representing the entire Group-wide Compliance organization, reports directly to the Group General Counsel, the Chief Financial Officer (CFO), and the Audit and Risk Committee of United Internet AG's Supervisory Board. ✓

Anti-corruption

✓ The Code of Conduct for employees is the foundation for behaving in line with the rules. It summarizes the main rules, explains them using examples, and gives concrete recommendations on how to act. At the same time, the Code refers to the key internal policies, offering employees a rapid overview. Among other things, the Code of Conduct for employees contains rules on anti-corruption. Building on the Corporate Value of "fairness", the Code of Conduct clearly sets out the measures taken to prevent corruption and uses concrete examples to explain what the Group means by anti-corruption.

Corruption is not tolerated, regardless of where it happens, whom it targets, or what the reason for it is. In line with this, directly or indirectly offering or granting any form of undue benefits (bribery), and requesting or accepting such benefits (corruption), are prohibited. An e-learning course is used to familiarize employees with the content of the Code of Conduct in an interactive, easily understandable way. It is an integral part of the onboarding process for new staff. In addition, new employees in Germany are made aware of the importance of compliance issues "face to face" during the virtual "welcome days" for compliance.

These basic rules are set out in more detail in the internal Anti-corruption Policy. The policy is supplemented by confidential personal reporting channels and IntegrityLine, an electronic whistleblower system. These reporting channels provide employees with confidential contact points outside their immediate working environment.

Both event-driven and activity-based measures are used to benchmark whether the compliance goals have been met. The event-driven KPIs include both the number of tip-offs regarding potential compliance violations and the number of confirmed cases. A thorough review of all reports received did not reveal any incidents of bribery or corruption in the 2023 reporting period, as had also been the case in 2022.

The activity-based KPIs include the participation rate for the e-learning course on the Code of Conduct (referred to as the "e-learning course" for short).

A total of 1,405 new staff were invited to take the e-learning course in the 2023 reporting period, while 1,142 (2022: 1,546) employees⁽¹⁾ have successfully completed it. This corresponds to a ratio of 81.3% (2022: 77.6%) of new recruits in the Corporate, Consumer Access, Consumer Applications, and Business Applications segments in the reporting period who were still active as of December 31, 2023. As a result, the target ratio of 80% was achieved. ✓

⁽¹⁾ Not including Business Access Segment employees.

Material topic:
Supply chain
responsibility

Supply Chain Responsibility

- ✓ Supply chain responsibility is an important way of ensuring sustainable Group value creation above and beyond its own operations, and hence making a further contribution to the environment and society. Business relationships that are built around close partnerships are the basis for successful cooperation, and for a resilient and sustainable supply chain. This topic has become even more important given the requirements of the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG).



See United Internet's
[Policy Statement](#).

United Internet described the approach and the processes it has put in place to implement the LkSG in a Policy Statement during the reporting period. A dedicated report is used to report on compliance with the due diligence requirements set out in the LkSG. ✓

Description of the Supply and Value Chain

GRI 2-6

- ✓ United Internet is an access and applications provider that supplies consumers and businesses with internet-based applications – both as independent products in the Applications Division and in combination with fixed network and mobile access products in the Access Division. The United Internet Group sees its role as being to examine and positively influence its impact on the environment and society in all links in its value chain. ✓

The following graphic shows a simplified overview of the United Internet Group's supply and value chain:



Upstream

- ✓ United Internet sources network services, domains, licenses, and ICT products such as devices and servers from the upstream value chain. In turn, these wholesale services are based in some cases on a multistage upstream value chain stretching all the way back to raw materials extraction.

The wholesale services provided for the Access Division – and especially network services (mobile and fixed network) – represent a significant component of total wholesale services. Until 1&1 started providing mobile services via its own network, it had access to Telefónica's mobile network in Germany in the reporting period and also used capacity provided by other wholesale service providers such as Vodafone's mobile network. 1&1 started successively migrating existing customers using these networks to the 1&1 mobile network since the end of 2023.

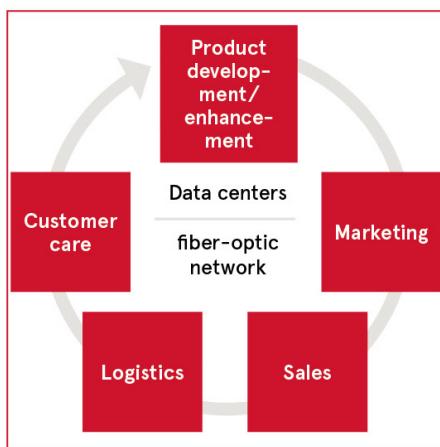
GRI 308-2
GRI 414-2

Servers and devices such as smartphones and tablets, which are sourced from international manufacturers, have an environmental impact. In particular, their electronic components can be relevant from the raw materials extraction phase onwards. ✓



- ✓ The social and environmental perspective is especially relevant here, since raw materials in particular are frequently mined in countries in which the standards for working conditions and environmental protection alike are lower than in Germany, for example. United Internet analyzes these human rights and environmental risks continuously as part of the risk analyses it performs for suppliers, countries of origin, and product groups. ✓

United Internet's Value Added



✓ The figure provides a more detailed breakdown of the red link entitled "United Internet's value added" in the value chain shown earlier. United Internet primarily adds value in the areas of product development and enhancement, marketing, sales, and customer care. In addition, the Group has its own logistics capabilities. Its products and services are based around the operation of its own data centers and fiber-optic networks.

United Internet adds most of the value it creates in Germany or in other EU or OECD countries. Impacts on the environment and society, such as the energy consumed by data centers, the impact of transportation and logistics, or United Internet's responsibility as an employer, are examined in detail in the relevant chapters of this sustainability report. In addition, potential human rights and environmental risks are assessed across all locations using dedicated risk analyses. ✓

Downstream

- ✓ United Internet also uses service providers to perform some parts of its sales and customer service operations. Downstream activities can be highly relevant, since in many cases the contracts underlying the fee-based subscriptions (more than 28 million) and ad-financed free accounts (roughly 40 million) result in long-term customer relationships. This means that the use phase for products (e.g., with respect to data privacy and information security) is a material part of the business – including from a sustainability perspective.

Equally, environmental topics are relevant. Deliveries and journeys by service providers use fuel and emit greenhouse gases. In addition, disposing of or recycling retired devices and IT equipment in an environmentally friendly manner is a relevant environmental factor, which is why United Internet works with specialized business partners in this area. ✓



See the "Digital Responsibility" chapter on page 29ff.

Responsibility for Human Rights Due Diligence and Environmental Due Diligence

GRI 308-1
GRI 414-1
GRI 414-2

- ✓ United Internet is aware of its responsibility for people and the environment, and lives up to its social responsibility. This applies both to its own operations and to its supply chain. United Internet shares responsibility for compliance with human rights and environmental due diligence requirements with its business partners and makes this the basis of cooperation, so as to build reliable, long-term relationships and assume responsibility together. ✓

Risk Management – Structures and Responsibilities

- ✓ United Internet ensures compliance with human rights and environmental due diligence requirements, both in its own operations and in its supply chain, by embedding workflows and responsibilities in its core business processes. Among other things, this includes appointing a central Human Rights Officer to monitor risk management, plus human rights coordinators in relevant functions such as Procurement, Human Resources, and Sustainability. These are responsible for coordinating implementation of the due diligence requirements in the relevant business processes at the level of the individual functions. ✓

Risk Analysis

- ✓ United Internet has developed policies for analyzing human rights and environmental risks in its own operations and in its supply chain. These risk analysis policies were used by the functions and organizational units affected in the 2023 reporting period as the basis for analyzing potential risks at their own locations and within the supply chain. These risk analyses will be integrated in the organization and, to a certain extent, in the systems used and will be performed annually and ad hoc going forward.

- A questionnaire and a related assessment policy were developed for use in risk analyses of United Internet's own operations, allowing it to determine, weight, and prioritize human rights and environmental risks. The individual risk categories are assessed for each location or location cluster by the contacts in the functions concerned, based on the probability of occurrence determined for them and their expected severity (impact, scope, irreversibility). A variety of assessment categories are taken into account, such as the existence of a certified management system, clear roles and responsibilities, procedural instructions, established processes and practices, and KPIs and reporting structures. The results of the risk analysis are fed into United Internet's corporate decision-making processes on an ongoing basis and serve as the basis for identifying appropriate goals and targets, and preventive and corrective measures.
- A proven software solution is used to perform risk analyses in the supply chain; this is initially being used to assess the country and sector risks with respect to human rights, environmental, and ethical risks. This abstract (gross) risk analysis is then used to determine and prioritize potential high-risk suppliers. These "gross risk suppliers" are then discussed by the human rights coordinators in the Procurement department and the purchasing agents responsible for the suppliers concerned. The dialog covers both the gross risk identified and the existing and future preventive measures taken or to be taken in response to them.

A net risk assessment of the suppliers is then performed, taking established preventive measures into account, after which additional preventive measures are determined. In addition, insights gained in the course of the grievance procedure are included in the risk analysis. ✓

CORPORATE RESPONSIBILITY
Responsible Corporate Management
Supply Chain Responsibility

Preventive and Corrective Measures

✓ A large number of measures have been systematically incorporated into the workflows in United Internet's own operations. Among other things, this applies to the Human Resources function's processes, procedural instructions, and responsibilities. These cover human rights due diligence requirements such as the prohibition on child labor and forced labor, ensuring appropriate remuneration and working conditions, and nondiscrimination of employees. Measures include appropriate contracts of employment, audits of temporary employment agencies, regular salary reviews and minimum wage audits, internal remuneration guidelines, internal audits, and regular training on diversity and equal opportunities. For example, occupational health and safety issues are addressed using annual safety inspections and regular classroom training and safety courses. ✓



See also the "Compliance" section on page 22.

■ Internal Code of Conduct

✓ United Internet AG's Code of Conduct sets out rules for how the Group and its employees should behave, and covers human rights and environmental due diligence requirements in its own operations. The Code of Conduct has been implemented at all United Internet AG companies and is binding on all employees. An e-learning course on the Code of Conduct is used to familiarize employees with its content in an interactive, easily understandable way, and is an integral part of the onboarding process. ✓

■ Code of Conduct for Business Partners

✓ The Code of Conduct for United Internet AG's Business Partners (or the "Code of Conduct for Business Partners" for short) sets out the minimum requirements that must be observed by United Internet's suppliers. United Internet expects that business partners will also pass on the standards set out in the Code of Conduct for Business Partners to their own suppliers. The Code specifies how the requirements are to be met and draws attention to the established grievance procedure for reporting any potential violations. For example, United Internet provides employees at its business partners who want to notify it of potential violations (especially in the areas of human rights and the environment) with a confidential reporting channel. ✓

GRI 308-1
GRI 408-1
GRI-409-1
GRI 414-1
GRI 414-2



See the [Code of Conduct for Business Partners](#).

■ Supplier management

✓ United Internet is systematically expanding its supplier management. A dedicated software solution is used to assess suppliers for potential sustainability risks, and sustainability impact assessments are then performed on a risk- and event-driven basis. In future, the supplier management process will specifically address human rights and environmental risks in the supply chain. This will cover supplier selection on the basis of defined requirements and qualification criteria, supplier assessment and control, and supplier development. ✓

Grievance Process

✓ United Internet has established confidential reporting channels to enable risks and adverse impacts to be identified at an early stage. By appointing compliance managers and designated persons of trust, the Group has created confidential points of contact outside of the immediate working environment. These personal reporting channels are supplemented by an electronic whistleblowing system that enables whistleblowers to remain anonymous if desired.

The goal of these grievance mechanisms is to become aware of any human rights complaints at an early stage and to get to the bottom of all complaints regarding human rights violations. The Management Board is informed every quarter of human right complaints, incidents, and material adverse impacts as part of compliance reporting.

Group Compliance received eight reports of possible violations with potentially adverse human rights impacts in fiscal year 2023. All of these underwent a plausibility check.

Violations were found to have occurred in two cases, and corrective actions were launched and implemented in both of these. No violations were found to have occurred in six cases, and no further measures were required with respect to these. ✓

Policy Statement



See the [UN Guiding Principles](#).

✓ United Internet is committed to observing the United Nations' Universal Declaration on Human Rights and bases its activities on the UN Guiding Principles on Business and Human Rights. United Internet has included principles designed to ensure respect for human rights in its Corporate Values and Code of Conduct. This applies both to its internal Code of Conduct for employees and to its Code of Conduct for Business Partners.



See United Internet AG's [Policy Statement](#).

United Internet AG's senior management published a Policy Statement in the reporting period. This describes the Group's approach to implementing the human rights and environmental due diligence requirements set out in the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), and covers its human rights strategy and what it expects from employees and business partners. ✓

**DIGITAL
RESPONSIBILITY****Digital Participation**

Information Security

Data Privacy

DIGITAL RESPONSIBILITY

- ✓ The “Digital Responsibility” chapter covers the material topics of **digital participation, information security, and data privacy**.

As an internet specialist, United Internet is laying the foundations for the digital transformation of the economy and society. The Group aims to enable everyone to participate in the digitalization process, and to do this securely and accessibly. From an information security and data privacy perspective, the confidentiality, availability, and integrity of information have top priority. United Internet considers data privacy to be an inalienable basic right. In line with this, enabling customers to decide for themselves just how their data should be handled and protected is part of United Internet’s DNA.

United Internet’s aim is to enable everyone to participate in the digitalization process, and to ensure that they can do this securely.

The material topics discussed in this chapter are closely linked to the individual segments’ business models. For this reason, the management board members for the segments concerned are directly responsible for digital responsibility. ✓

Contribution to the Sustainable Development Goals (SDGs)



4 QUALITY EDUCATION
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE
Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



17 PARTNERSHIPS
FOR THE GOALS
Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Digital Participation

- ✓ Digitalization is transforming both the economy and society. Numerous initiatives are currently addressing the framework for digital transformation at the political, civil society, and business levels. United Internet is convinced of the need for everyone to be able to participate in the digitalization process. In addition, topics such as freedom of opinion and information, the protection of privacy, and the right to participate in cultural life are now inextricably linked with the digital space. Consequently, the internet and the digital transformation process also play a critical role with respect to human rights. ✓

Material topic:
Digital participation

- ✓ As a European internet specialist, United Internet sees its role as building bridges to a digital future. Its goal is to offer consumers and companies broadband internet access and powerful cloud applications, providing full and secure access to the numerous opportunities offered by the internet as a universal infrastructure for information, communication, entertainment, and e-business. United Internet's Consumer Access, Business Access, Consumer Applications and Business Applications segments aim to contribute actively to ensuring that everybody can participate freely in the digital transformation process, and to give them the space and opportunity to roam the internet safely and confidently. The ability to control one's own data is part of this digital sovereignty. Customer security when using its products and services is paramount for United Internet. ✓

Germany's Fourth Mobile Network

- ✓ United Internet's subsidiary 1&1 AG successfully participated in Germany's 5G frequency auction in the summer of 2019, laying the foundations for constructing the country's fourth mobile network. As a new network operator, 1&1 has focused right from the start on innovative OpenRAN technology – a fully virtualized mobile network in the private cloud. United Internet had already proven that Open-RAN technology works by launching its network in December 2022. This was when the Company went live with its "5G at home" service – a 5G fixed network product implemented using mobile technology – at its first mast locations. The next step in December 2023 was to go live with the mobile services needed for smartphone usage. This means that the technology for German's fourth mobile network is now fully operational. ✓

OpenRAN Technology

- ✓ 1&1 is building Europe's most modern 5G network on the basis of innovative OpenRAN technology. In contrast to traditional network architectures, the OpenRAN approach makes a strict distinction between software and hardware. All network functions for 1&1's OpenRAN reside in the private cloud and are managed at the software level. Regional edge data centers are connected to the mast locations, which are a maximum of 10 kilometers away, via fiber-optic cables. Applications running on this infrastructure benefit from extremely short transmission routes. All masts are connected by fiber-optic cables and equipped with gigabit antennas.

Another key advantage of OpenRAN technology is its large partner ecosystem. Clearly defined, standardized interfaces in 1&1's OpenRAN permit flexible cooperation with different manufacturers on the market. In addition, the aim is to ensure efficient network operation by systematically separating software and hardware. The decentralized network infrastructure allows capacity to be adapted as needed to local use frequency. Among other things, this includes automatically switching off servers, antenna components, or entire cells when loads are low (e.g., in industrial estates at night). Cell loads are calculated continuously and predictive power-off mechanisms are activated automatically.

As is the case with conventional mobile networks, ensuring the security of OpenRAN networks requires in-depth risk analysis and continuous monitoring of all security-related criteria. 1&1 commissioned its equipment supplier Rakuten, which operates an ISO 27001-certified security management system, to perform detailed risk analyses. The Company welcomes the study by the BSI (Germany's Federal Office for Information Security) on security in OpenRAN mobile networks and the security recommendations that this contains, and is in regular contact with the authority. In addition, 1&1 is a member of the international O-RAN Alliance, whose expert bodies analyze the security of OpenRAN technology in depth, and continuously enhance it. ✓

**DIGITAL
RESPONSIBILITY****Digital Participation**

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Building 1&1's OpenRAN

✓ 1&1 is working together with international software partners on its active network structure. These partners are responsible for developing the passive infrastructure – the mast locations. 1&1 has entered into an intercompany agreement with its sister company 1&1 Versatel to connect the mast locations with the fiber-optic cables and to run the edge data centers in the new 1&1 OpenRAN. This gives it access to one of Germany's largest fiber-optic networks. Where 1&1 cannot yet provide its own services during the construction phase for the Open RAN, national roaming kicks in and automatically passes customers through to Telefónica's network. This means that 1&1 can offer more than 12 million mobile network customers comprehensive mobile telecommunications services right from the start. From the summer of 2024 onwards, the company will have access to national roaming via the Vodafone network and this will be used exclusively once work has been completed – at the latest in October 2024. United Internet announced this partnership with Vodafone in August 2023.

The network development requirements set by the Bundesnetzagentur (the Federal Network Agency) stipulated that an initial milestone – establishing 1,000 5G mast locations – should be reached by the end of 2022. Unexpected and substantial delays on the part of its main supplier meant that 1&1 did not meet this initial milestone until one year later. In more detail, 1,063 mast locations were ready for 1&1 as of December 31, 2023; these are being successively connected to fiber-optic cables and fitted with gigabit antennas. In the meantime, 1&1 is seeing a steady increase in capacity from its four development partners. As a result, the company still has its long-term targets of supplying one-quarter of German households by the end of 2025 and half by the end of 2030 firmly in its sights. ✓

1&1 Versatel's Fiber-optic Network

✓ The digital transformation of the economy and society is proceeding faster than ever before in the post-COVID era. No company wants to lag behind the competition simply because their internet connections are not powerful enough to permit them deploy technologies such as cloud or edge computing, the metaverse, or Internet of Things (IoT) applications. Making this a reality depends on having high-performance fiber-optic networks everywhere in Germany.

1&1 Versatel's fiber-optic network permits economic efficiency and lets society share in more powerful and more rapid data transfer. Today's state-of-the-art technology now permits internet speeds of up to 100 GBit/s – the most powerful transmission technology by far. What is more, demand for greater bandwidth is constantly rising. ✓



Edge computing: Data processing, analysis, and storage at the periphery of the network, permitting faster, near-real-time reactions to events.

Metaverse: A virtual three-dimensional world that arises as a result of a combination of digital technology and user interactions.

Continuous Expansion of the Company's Own Fiber-optic Network

✓ Germany still has some catching up to do when it comes to direct fiber-optic connections, which are not yet available everywhere. This is why 1&1 Versatel is continuously expanding its own fiber-optic network:

■ **Industrial estates**

The company is systematically connecting industrial estates

■ **Expansion near railway lines**

The continuous expansion of the network on the back of regional fiber-optic campaigns (such as those relating to the expansion of the 5G network), among other things

■ **Customer networks**

Expansion of the network by building networks for (major) customers

■ **Partnerships**

Use of existing fiber-optic infrastructure belonging to other network operators. 1&1 Versatel provides services in a variety of areas and degrees of vertical integration, from network operations support down to wholesale telecommunications services

■ **Acquisitions**

The acquisition of existing infrastructure

The network was continuously expanded in recent years and further enhanced for business customers by adding more powerful network technology. This continuous network expansion means that 1&1 Versatel has one of the largest and most powerful fiber-optic networks in Germany and already provides companies in a large number of cities and municipalities with high-speed internet services. The fiber-optic network was 61,566 km long at the end of the 2023 reporting period (2022: 55,459 km). Regular reports submitted to senior management are used to monitor the number of fiber-optic connections to the network that have been commissioned and produced. ✓

Secure Internet and Cloud Communication

United Internet offers users solutions for secure, data privacy-compliant internet-based communication and cloud services. The Group's "E-Mail made in Germany" and "Cloud made in Germany" initiatives underscore its commitment to ensuring the secure dispatch and receipt of private e-mails, and to protecting digital privacy in the cloud. In addition, the application portfolio is being steadily expanded and now comprises additional solutions for managing personal data such as appointment and address management tools, office applications, and homepage solutions. United Internet also offers users a broad, freely accessible news offering, since the ongoing processes of digitalization means that more and more people are getting their information and news from the internet. United Internet is aware of its social responsibility in this context, too.

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Freely Accessible News Sources

The Group's GMX, WEB.DE, and 1&1 portals offer users not only e-mail and cloud services but also unrestricted access to content from their own, independent editorial team. 10% of Internet users in Germany use GMX and 12% use WEB.DE every week as sources of news. What is more, 6% of users (GMX) and 7% (WEB.DE) access the two freemail portals to obtain information at least three times a week. These figures are sourced from the Reuters Institute's Digital News Report 2023.

In order to do justice to the responsibility that this entails, the editorial team has established clear guidelines for its work that are set out in an editorial mission statement. Among other things, it wants to offer content that is relevant for users, as well as always complying with strict data privacy standards and aiming to provide rapid and above all correct reporting in rapidly developing news situations. If errors occur nevertheless, the editorial team corrects them transparently in line with a clear set of rules by drawing readers' attention to the corrections beneath the article concerned. The list of rules was made available to all users as part of an extensive self-assessment conducted under the auspices of the Journalism Trust Initiative (JTI). Consulting firm Deloitte certified at the beginning of 2022 that the editorial department complies with the JTI standard.

The editorial team has issued an undertaking to the German Press Council on behalf of the GMX and WEB.DE brands that it will comply with the German Press Code. Apart from the classic media brands, GMX and WEB.DE were the first major pure-play online media in Germany to take this step back in 2019.

What is more, in 2023, the editorial team for GMX and WEB.DE received the "Nachhaltigkeitspreis Medien Bayern" ("Sustainability Prize for Media in Bavaria") prize, which was awarded for the first time by the Bavarian Regulatory Authority for New Media. The team won the prize because it had created transparency over a wide area.

The editorial news offering is not limited to the German market, but is also to be found on the GMX brand's localized national portals in Austria and Switzerland (GMX.at and GMX.ch). Users of other country portals in the U.S.A., the United Kingdom, France, and Spain are offered an automated news feed in the language of the country concerned. Strict rules apply in all cases to adverts in order to protect customers from misleading advertising or offerings from the tobacco industry, for example.

Leveraging Internet and Cloud Business Opportunities

IONOS is Europe's leading provider of hosting services, cloud services, and cloud infrastructure, with more than eight million customer contracts. It partners with consumers, the self-employed, middle-market companies, and corporates, supporting its customers with solutions that help them to be effective, efficient, and successful in the digital space. Its portfolio comprises web hosting products and eCommerce solutions, its own data centers and cloud infrastructure. IONOS has many years of experience in developing and operating cloud infrastructures, and contributes this knowledge to numerous public research projects and working groups.



See the 2023 [Digital News Report](#) and the (German only) [Medienvielfaltsmonitor](#).



See the [Journalism Trust Initiative](#) and [Editorial mission statement](#).



See the [German Press Council website](#).

Participation in Research Projects and Data Space Initiatives

For IONOS, establishing fully managed services for data spaces is a strategic priority – something that is also clearly underscored by its active participation in research projects and working groups and its membership of data space initiatives. As a global player, the company aims to provide georedundant services that comply unequivocally with the GDPR. In addition, it aims to combine the results of a variety of research projects at an operational level and ensure the secure, highly automated, and scalable operation of its services. The following list shows just some of the many associations and projects in which IONOS is involved:



See [GAIA-X AISBL](#)

- **GAIA-X AISBL:** IONOS is a member of this initiative, which brings together industrial enterprises from a number of European countries with the goal of creating a federated data infrastructure by and for Europe. The goal is for this European cloud to meet the highest standards of digital sovereignty and satisfy industry's needs for a resilient, interoperable infrastructure. In addition, the initiative aims to facilitate joint data usage across different structures. The objective is to promote innovations by, and the competitiveness of, European players.



See [International Data Spaces Association \(IDSA\)](#)

- **International Data Spaces Association (IDSA):** IONOS is a member of this association and plays an active role in the working groups on the architecture and the communications guidelines, with the aim of helping with the design of communications protocols and of ensuring connector and data space interoperability.

See [Important Project of Common European Interest on Cloud Infrastructure and Services \(IPCEI-CIS\)](#)

- **Important Project of Common European Interest on Cloud Infrastructure and Services (IPCEI-CIS):** IONOS's aim in participating in IPCEI-CIS is to develop innovative technologies for energy-saving networked systems for the cloud-edge continuum.

See [European Alliance for Industrial Data, Edge and Cloud](#)

- **European Alliance for Industrial Data, Edge and Cloud:** IONOS is a member of this alliance, which was established by the European Commission. The alliance aims to bring together member states, industry, and leading experts to jointly develop the business, investment, and implementation plan for deploying next-generation cloud technologies for both the public and the private sector.

See [DOME – A Distributed Open Marketplace for Europe Cloud and Edge Services](#)

- **DOME – A Distributed Open Marketplace for Europe Cloud and Edge Services:** IONOS is a partner in this project, which is financed by the European Commission's Digital Europe Programme. The project aims to support digital transformation at companies and public sector organizations by creating and making available a catalog of cloud-to-edge offerings in Europe.

See [AC3 – Agile and Cognitive Cloud-Edge Continuum Management](#)

- **AC3 – Agile and Cognitive Cloud-Edge Continuum Management:** IONOS is making another contribution to innovative technologies for Europe's cloud infrastructure as a partner in the AC3 project, which is being financed by the European Commission's Horizon Europe Programme. The goal of the project is to develop an agile framework for efficiently managing data in the cloud-edge computing continuum by providing a federation-model infrastructure comprising cloud, edge, far-edge, and data resources from a variety of different stakeholders.



See [Sequenc – Souveränität für Quantenlösungen in der Cloud](#)

- **Sequenc – Souveränität für Quantenlösungen in der Cloud:** IONOS is heading the consortium for the Sequenc project, which aims to support development of a platform, tools, and services for developing and integrating quantum software in the cloud. This is a Gaia-X-compliant cloud platform for quantum software, which facilitates the monetarization of quantum services and quantum software, and the use of quantum services within the German and European legal framework.

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- **Pre-PAI:** IONOS participated in the Pre-PAI project, which was established to create a road map for the future development, deployment, and operation of Europe's AI-on-demand platform. From January 2024 onwards, IONOS will participate in the DeployAI project, which will be developing this platform. The project is being financed by the European Commission's Digital Europe Programme with the goal of supporting the development of AI applications in Europe.

See [Pre-PAI](#)

GAIA-X – the European Cloud Project

IONOS is playing a key role in developing a secure, interoperable data ecosystem for a number of sectors. IONOS is providing the data space infrastructure for a pool of projects that are being financed by Germany's Federal Ministry for Economic Affairs and Climate Action and that aim to validate the GAIA-X architecture for data spaces in a number of different vertical areas.

See the [Federal Ministry for Economic Affairs and Climate Action](#).

The idea behind GAIA-X is to build a data ecosystem complying with European security and data privacy standards that meets the highest digital sovereignty standards. IONOS is not only a member of GAIA-X AISBL's⁽¹⁾ Technical Committee but is also actively helping to shape this European initiative. The idea is for the numerous successful local clouds in Europe to cooperate and standardize their operations to create a common federated cloud that will allow both large enterprises and SMEs on the European and German markets to exchange and process data in a trusted, secure, and transparent manner. Customers can choose between multiple hosting providers and – thanks to the planned standards – can switch between them at any time.

IONOS's employees are providing support in working groups, e.g., on defining standards and the reference architecture, and establishing certifications. Numerous European and German cloud providers, associations, and enterprises are also working on the project in addition to IONOS. In the summer of 2021, Germany's then Federal Ministry for Economic Affairs and Energy held a sponsorship competition and initially selected 11 beacon projects to demonstrate the concrete benefits of Gaia-X. IONOS is involved in six of these projects and is the consortium manager for the Marispace-X project, which is developing a maritime data space:

- **Marispace-X:** Creation of a maritime (geo)data space e.g., for searching for munitions, for offshore parks, and for environmental protection

See [Marispace-X](#)

- **MERLOT:** Creation of a marketplace for educational data spaces and digital sovereign applications

See [MERLOT](#)

- **POSSIBLE:** For an open source-based cooperative solution for the public sector, educational establishments, and SMEs

See [POSSIBLE](#)

- **HEALTH-X dataLOFT:** For developing transparent, cloud-based applications in highly relevant areas of health care, based on the Gaia-X standards

See [HEALTH-X dataLOFT](#)

- **OpenGPT-X:** For developing AI-based language models

See [OpenGPT-X](#)

- **TELLUS:** Creation of an SLA-driven network infrastructure for data spaces, networks, and cloud infrastructure

See [TELLUS](#)

⁽¹⁾ Association internationale sans but lucratif, a non-profit association under Belgian law.

Security of Products and Services

GRI 417-1

United Internet never loses sight of its customers' best interests and is living up to its responsibilities during the digital transformation process. Youth protection and educating children and young people on how to use the internet are particularly important to the Group. United Internet's "E-Mail made in Germany" and "Cloud made in Germany" initiatives underscore its commitment to ensuring the secure dispatch and receipt of private e-mails, and to protecting digital privacy in the cloud. In addition to solutions for secure internet communication and cloud services that comply with the GDPR, United Internet takes a variety of measures to ensure internet users' data sovereignty. These include the netID login standard for greater data control and user-friendliness, among other things.

Responsibility for Health in the Context of Digitalization

- ✓ The effect on humans of electromagnetic radiation from mobile communications has been the subject of scientific research for decades now. As Germany's fourth network operator, 1&1 tracks the state of the art regarding knowledge of mobile network usage – and particularly 5G – continuously and closely. This means that the company can react responsibly if the need arises.



See the Bundesamt für Strahlenschutz, "[What is mobile communication? 5G](#)"

Germany's Bundesamt für Strahlenschutz (the Federal Office for Radiation Protection) constantly reviews the effect of electromagnetic radiation in mobile communications. According to the information currently available, it cannot yet be ruled out with confidence that the body's ability to regulate heat may be disrupted if certain thresholds are exceeded, resulting in consequences for health. Nevertheless, the basic principle for 5G is the same as for previous mobile network standards: no impact on health at levels below the applicable limits has been proven. The Bundesamt für Strahlenschutz has confirmed that there is no reliable information at present to suggest that the new mobile network standard could affect human health.



See the "[Deutschland spricht über 5G](#)" initiative (German only).

The Federal Government is also attempting to deepen dialog with citizens and address any concerns relating to the new mobile network standard with its "Deutschland spricht über 5G" initiative. The goal is to provide information about 5G so as to further increase trust in, and acceptance of, this technology. ✓

Compliance with Youth Protection Requirements

GRI 417-1

- ✓ United Internet advocates youth protection and educating children and young people on how to act online, since the internet is a key part of their everyday lives and is used for communication, researching lessons, and entertainment alike. However, in many cases children and young people are not media literate or experienced enough to deal with unfamiliar life issues they come across on the internet, or where inappropriate content is involved. At the same time, this means that they have difficulty in assessing the risks and therefore cannot adequately protect themselves. Consequently, that suitable measures and education on possible dangers and risks that are tailored to their levels of development are needed to ensure they are adequately protected, and that they can use the internet in an age-appropriate manner. ✓

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✓ United Internet ensures that both its own products and services and its partner offerings comply with the legal requirements for youth protection. Internal reviews are performed during product development and product launches, and any necessary modifications are made. This enables Group companies to ensure that children and young people are not confronted with inappropriate content. In addition, care is taken to ensure compliance with youth protection legislation for both editorial content and advertising, and to find the right balance between providing a comprehensive range of information and protecting children and young people. Among other things, this is done by managing the way in which information is presented and the times at which it is transmitted.



See [Guidelines](#) on the United Internet Media website.

The Group companies have appointed youth protection officers who act as contacts for youth protection. They advise the various departments and functions internally, handle external contacts in this area, liaise regularly with other youth protection officers, and represent Group companies in their dealings with associations and supervisory authorities. An additional youth protection officer was appointed during the reporting period and the officers' responsibilities focused on one segment each, to the extent that this issue is relevant for the business model concerned. In addition, youth protection mailboxes have been set up for the GMX, WEB.DE, 1&1, and IONOS portals; the details are given in the legal notices and youth protection sections of the sites concerned. These mailboxes allow people outside the organization to contact the youth protection officers with questions or complaints.

Above and beyond this contact information, the portals' youth protection sections provide information and tips and tricks designed to educate children, young people, and their parents, and to improve their media literacy. The material provided includes links to youth protection programs and information about counseling services and contacts for specific topics and problems associated with internet usage. ✓

High Security Standards for E-mail Accounts



The GMX and WEB.DE e-mail portals and related cloud storage allow people to access internet services and to participate in the digital day-to-day world. The top priority here is to protect customer data. E-mails and data are processed in line with the European Union's General Data Protection Regulation (GDPR) and are stored solely in Germany in line with German data protection requirements. GMX und WEB.DE are working together with other companies in data security initiatives such as "E-Mail made in Germany" and "Cloud made in Germany" so as to actively help shape security standards for protecting sensitive data in the market environment.



See [E-Mail made in Germany](#)

See [Cloud made in Germany – more security in the GMX cloud](#)

The e-mail portals work continuously to improve the recognition and filtering of spam – unsolicited or harmful messages – so that it does not reach users in the first place. Spam can be anything from dangerous or harmful e-mails aimed at distributing viruses or at phishing down to unsolicited mails such as frequent mass mailings used for advertising purposes. E-mail providers deployed new methods and data science in the 2023 reporting period, and succeeded in substantially increasing the proportion of spam mails that were recognized and filtered out by continually enhancing their spam scanners. As a result, the proportion of incoming e-mails flagged by customers as spam declined by 36.6% in the course of the year, and by 25.9% year-over-year. This increased both the relevance of the e-mails received and the security with which they could be processed further.



Phishing: The attempt to obtain passwords using fraudulent e-mails or websites.

The European Log-in Standard: netID



Users have to register for, and provide profile names and passwords to access, almost all internet offerings – from online shops through social media down to app stores. Trying to manage such a large number of IDs and passwords is a major challenge for customers. Single sign-on services offer a solution here, allowing users to register with a large number of online services using a combination of their e-mail address and password.



[See European netID Foundation \(EnID\)](#)



[See netID knackt 10-Millionen-Marke \(German only\).](#)

In March 2018, United Internet, the RTL Deutschland media group, and ProSiebenSat.1 founded the European netID Foundation (EnID) in order to provide a European alternative to U.S. offerings in this area. This independent foundation developed the netID open standard – a central log-in that is “made in Europe” and with which its more than 10 million customers to date can log in to 134 partner offerings at present. The United Internet Group’s GMX and WEB.DE e-mail platforms are netID account providers, allowing their users to register for participating partner offerings via netID using their existing accounts. In addition, netID stores user consents in a stable manner across different devices. Instead of third-party cookies, which are increasingly being blocked, netID uses a stable identifier to recognize users.

netID is governed by the European data protection requirements set out in the GDPR. The foundation reviews all standards, partners, and account providers that are members of the initiative. It also sets high store by transparency and focuses on user data sovereignty. For example, users can independently consent to the use of their data, or revoke such consent, at any time using a “privacy center.” This improves data control in the internet.⁽¹⁾

Material topic:
Information security

Information Security

- ✓ The main objective of information security is to protect the data being processed and hence to reduce negative impacts on the Company, its employees, and its customers. Customer trust in the information security measures taken is the bedrock for them entrusting United Internet with their business data and personal information (digital data such as photos, documents, and e-mails). ✓

Expanding Internet Security

- ✓ The personal and non-personal information requiring protection comprises not only customer data but also the United Internet Group’s employee and business data. This is partially processed within internal business processes or used to create products and services. United Internet’s goal is to protect this information against unauthorized access and misuse throughout the entire, complex product environment. ✓

- ✓ The individual segments’ security strategies aim to achieve the security goals of confidentiality, availability, and integrity throughout the Group. Security management in the segments is based on highly targeted technical and organizational measures. These are derived from the security guideline requirements, which in turn are based on the following criteria:

- Business customer requirements ✓

⁽¹⁾ Germany’s Data Ethics Commission (DEK) also recommended promoting standardization initiatives such as netID in its October 2019 report. These permit individuals to continuously track and manage the persons and entities to which they have granted data and to which data has been transferred, so as to be able to assert their rights effectively.

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- ✓ Statutory requirements such as those contained in the German Telecommunications Act (Telekommunikationsgesetz – TKG) or the German Act on the Federal Office for Information Security (Gesetz über das Bundesamt für Sicherheit in der Informationstechnik – BSIG)
- International standards such as ISO 27001

The measures taken to protect the product landscape against unauthorized access and misuse are constantly upgraded. United Internet's information security management system (ISMS) is based on international standards such as ISO 27001, BSI IT-Grundschutz, and BSI C5. Building on this, as an assessment is made as to whether an appropriate, risk-based, effective approach to information security challenges exists – from security management down to implementation of the security requirements in the operating security units. In addition, planning and achieving information security objectives is a key part of implementing and maintaining the ISMS. ✓

Management Using the Information Security Management System (ISMS)

✓ The ISMS for the **Consumer Access**, **Consumer Applications**, and **Business Applications** segments is managed by the TechOps Information Security unit in line with the individual business strategies. Among other things, the department is responsible for policy management and performs information security risk management. In addition, it develops security instructions and employee training courses, and is responsible for communication with public authorities, e.g., in the case of reportable security incidents. The Technical Security & Abuse Management department provides advice on security architectures and applications, systems, and network security. It trains employees how to ensure secure development and operations, performs security tests, and handles any security incidents together with other departments. The department also develops and operates systems that are used in abuse management processes. These processes ensure that support is provided to customers in security incidents for which they themselves are responsible, helping them to use United Internet's products securely again.

The Head of Information Security is also one of the telecommunications security officers under the TKG for the Consumer Access, Consumer Applications, and Business Applications segments. He reports regularly to the segments' chief technology officers. Reporting covers the information security risk portfolio, any relevant security incidents that have occurred, the specific measures taken, the results of security audits, and key security trends. Security architecture experts, among others, support the Head of Information Security in designing and implementing wide-ranging security enhancements across individual segments.

Senior management at the **Business Access** Segment is ultimately responsible for information security there. It commissions the Head of Information Security and his department to operate and continuously improve the ISMS. This establishes structured and focused security management. Information security in the Business Access Segment is organized using the "three lines of defense" (TLoD) model. Information Security Management represents the second line of defense under this model.



TLoD: A model for systematically addressing potential enterprise risks.

Among other things, the department develops and resolves policies and work instructions that serve as the basis for operational security measures, requirements, and activities. These are then implemented by the staff responsible in the various departments, the first line of defense. A Security Operations Center works 24 x 7 to identify, target, and remedy security attacks. The Head of Information Security is also the Business Access Segment's Telecommunications Security Officer under the TKG and reports regularly to the Management Board. ✓



See United Internet AG's
"Risk, Opportunity, and
Forecast Report."

Information Protection Measures

- ✓ Germany's Federal Office for Information Security (BSI) describes the threat from cyberspace as "higher than ever"⁽¹⁾. United Internet uses telecommunications technology and information technology to provide services in the context of business processes whose availability and proper functioning could be endangered by threats from the internet or from internal sources. In addition to availability risk, there is a risk that hack attacks could, for example, result in customer data being read, deleted, or misused. Potential threats from the internet represent one of the largest risk groups facing United Internet, measured in terms of their impact. Vulnerabilities could have far-reaching consequences, both for United Internet's reputation and for employees and customers.

United Internet has taken the technical and organizational security measures described below, among others, to contain such risks. No sanctions in the form of fines were imposed on the United Internet Group in the 2023 reporting period for security violations or other security-related incidents. ✓

Technical Measures

GRI 417-1

■ Secure software development

- ✓ The best approach is to prevent security vulnerabilities from arising in the first place. All segments use various maturity levels of the Secure Software Development Life Cycle (SSDLC), the methodology for which includes security in the software development process right from the start. Generally speaking, a number of different measures are an integral part of product development, from threat analyses and dual-control source code reviews through automated checks and developer documentation down to application penetration tests. As the use of agile development methods and new technical platforms spreads, the SSDLC is being continuously expanded to include software dependency analyses up to and including secure (software) containerization. The SSDLC has also been expanded to include privacy by design requirements in a similar manner to the security by design requirements. ✓

■ Global distributed DDoS shield

- ✓ Distributed denial of service attacks (DDoSs) are concerted internet attacks originating from multiple sources that are designed to reduce the availability of services. The Group works together with partners to protect United Internet against these attacks using an internally developed global DDoS shield, which is optimized continually. ✓

- ✓ A dedicated team of experts is entrusted with continuous improvement of the DDoS mitigation platforms and with maintaining a constant high level of security. The Business Access Segment uses a DDoS product from a third-party provider. ✓

■ Systematic use of encryption – Transport Layer Security (TLS)

- ✓ TLS, which is also known under its former name of SSL ("Secure Socket Layer"), is used for encrypted transmission of customer data. In addition, the Group makes TLS functionality available to its customers to protect their data traffic, e.g., when entering passwords or payment information. United Internet bases the strength of its encryption on recognized international authorities such as the U.S. National Institute of Standards and Technology (NIST) or Germany's BSI. ✓

(1) Source: BSI report, [The State of IT Security in Germany 2023](#), November 2, 2023.

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■ Georedundancy

✓ United Internet operates data centers in multiple, geographically discrete locations in Europe and the U.S.A. This allows it to store and back up information at a variety of different locations, minimizing the risk of business interruptions and data losses caused by external factors. ✓

■ Certification of Group data centers

✓ The companies in the Group ensure that United Internet is able to offer its customers the highest possible security standards by having the secure operation of the IONOS data centers, the 1&1 Verteil data centers and technical areas falling within the scope of certification, certain systems operations at Customer Support, and software development activities certified in accordance with ISO 27001 and BSI-IT-Grundschutz. Other security certifications are obtained for areas above and beyond the data centers; these include the IT-Grundschutz or BSI C5 (cloud security) certifications recognized in Germany, plus international standards such as PCI DSS (for electronic payments systems). In addition, business continuity management (BCM) in the business customers area is constantly enhanced. ✓

Organizational Measures

■ Staff training

✓ Going beyond the technology, humans are an important and ever-present aspect of United Internet's security chain. Basic training and refresher courses (both classroom and e-learning offerings) are used to provide employees with information on security issues. The mandatory e-learning course must be repeated every two years. In addition, managers are given specific training on data privacy and compliance issues. ✓

■ Information security rules

✓ A comprehensive rulebook aims to provide employees in all departments with guidance. The mandatory Information Security Policy serves as the formal basis for this within the Group. This rulebook is continually enhanced and updated at segment level so as to reflect up-to-the-minute technological challenges. It is disseminated using a variety of different communications channels, depending on the target groups concerned. In addition to the training courses that have already been mentioned, tips and tricks and explanations of the rules for key employee roles are available on the intranet. The regular introductory event, security training courses, and the intranet all give the contact points to which employees must report potential or suspected security incidents – defined as violations of the rules or other threats to the Group – without undue delay. ✓

■ Security audits

✓ Product, process, and system audits are performed in order to ensure the effectiveness of the ISMS. They are supplemented by checks performed by the departments themselves and by external checks. The audits, which are often commissioned externally, are supported by the distributed security organization. One increasingly common tool here are maturity models. In particular, the technical departments that are responsible for customer data use a security maturity model developed by Information Security. The departments' development activities benefit from clear positioning, while the model also provides a tool for implementing independent, focused, and comparable enhancements. Maturity models offer an efficient way of planning effort-intensive, in-depth audits more effectively. They allow audits to be planned for those places where they support maturation most effectively. ✓

■ **Continuous monitoring**

✓ The various IT systems are monitored continuously in order to discover any data vulnerabilities as quickly as possible. In addition to local monitoring, the Security Incident and Event Management System (SIEM), which has been customized and enhanced internally, permits any incidents to be captured and can trigger appropriate responses. The time taken to distinguish between security incidents (e.g., attacks) and non-security incidents (e.g., interrupted power circuits) is measured to facilitate continuous improvement. The response times from the point at which notification of a problem is received to its resolution are also logged. In addition, internal targets have been defined for certain security-related goals, such as availability. ✓

■ **Security incident handling**

✓ All business segments have defined standardized processes for handling security incidents in compliance with standards such as ISO 27001. Once a significant incident is detected, a trained incident manager takes responsibility for its resolution. Where necessary, he or she also consults the Security Team or external consultants. ✓

Integrating Business Acquisitions

✓ United Internet performs a thorough review of existing technical and organizational information security measures before entering into business combinations with other companies, and at key points in the integration process that follows. A maturity analysis based on international standards is used for this. The level of maturity established in this way is supplemented by a risk assessment complete with recommended actions. A range of integration measures are then resolved and implemented, depending on the results and the business strategy. Acquired companies are integrated with United Internet's Information Security Management System (ISMS) where this is considered sensible. The goal is to establish an appropriate, Group-wide security standard. In 2023, home.pl and United Domains were integrated with the Group ISMS. Additional companies are already at an advanced stage of the merger process. ✓

**DIGITAL
RESPONSIBILITY**

Digital Participation

Information Security

Data Privacy

Data Privacy

- ✓ Protecting personal data and questions relating to the admissibility of processing personal data under the General Data Protection Regulation (GDPR) and the national legislation applicable in the countries in which the United Internet Group does business are more than just compliance requirements: they are also in United Internet's own interests.

Material topic:
Data privacy

This is because the lawful, secure, and responsible handling of personal data, especially in relation to internet use, is always in the public eye.

Specifically, United Internet's customers trust it with the data relating to over 28 million fee-based customer contracts and roughly 40 million ad-financed free accounts worldwide. That is why guaranteeing strict security and systematically protecting customer data are part of the Group's DNA. Data privacy and information security at United Internet are aligned in all cases with the current requirements of, and strict standards applicable to, data protection in Europe and Germany. ✓

Privacy – A Universal Human Right

- ✓ United Internet aims to enable customers to decide for themselves what happens to their data, which is why protecting personal data is both part of its DNA and a prerequisite for its business. The Group explicitly accepts that data privacy is an inalienable basic right and has established processes designed to ensure that data privacy rights are taken into account at all times in its day-to-day business.

Infringements of data privacy rules can be caused by human error or technical vulnerabilities, among other things. In addition to the risk of being fined, United Internet could lose its customers' trust. The following instruments are deployed to ensure data privacy at United Internet and to combat risks effectively. ✓

Ensuring Data Privacy at United Internet

- ✓ United Internet's goal is to ensure compliance with data privacy requirements throughout the Group, and to embed this in its systems, processes, and products.

In practice, this means monitoring developments at the legislative level, in case law, and in supervisory practice along with monitoring technological risks and threat scenarios, and adapting the data privacy management system to reflect current developments. The Group companies have created and maintain data privacy organizations, policies, and processes that are appropriate to the size of their business areas and the risks involved. The divisions have established their own data privacy areas and appointed data protection officers. Other data protection roles are created to the extent that this is necessary to implement the data privacy goals, bearing in mind the business area, its size, and the risks involved in each case.

The target of ensuring compliance with data privacy requirements was embedded in the Group in the following ways: ✓



Privacy by design: Use of special technological design measures and/or default privacy settings to ensure compliance with data protection requirements (see also Article 25 of the GDPR).

■ Embedding data privacy expertise in the product development process

- ✓ The data privacy departments and data privacy coordinators serve as internal consultants for data privacy questions that arise, for example, during product design or development ("privacy by design" or "privacy by default") or in relation to contractual agreements. ✓

■ Comprehensive, easy-to-understand rules

- ✓ United Internet's internal policies and processes facilitate compliance with data privacy requirements and best practices. Among other things, they specify the basic data privacy rules to be observed, how to use e-mail and the internet securely, and what to do in the case of external visitors to the Company's locations. ✓

■ Regular data privacy training aids prevention

- ✓ United Internet wants each and every employee to help ensure that personal data is processed lawfully and in particular that sensitive information does not fall into the wrong hands. To achieve this, it holds regular employee training courses. ✓

■ Contact to the supervisory authorities

- ✓ The United Internet Group's data privacy departments are in regular contact with the competent data protection supervisory authorities; this applies in particular to dealing with customer concerns that have been passed on by the authorities. Set reporting and review processes have been defined for data privacy incidents. Where an obligation to report them exists, they are reported to the supervisory authorities. A total of 25 reports (2022: 36)⁽¹⁾ were made to the competent data protection supervisory authorities in 2023. ✓

■ Complaints procedures aid effective detection

- ✓ Customer questions and complaints about data privacy are handled by trained staff in special data privacy teams, who work in close cooperation with the specialist data privacy units in the Group companies concerned. In addition, employees can contact the data privacy units or their data protection officer in confidence at any time to discuss data privacy issues arising in the course of their day-to-day work. ✓

■ Checks to monitor effectiveness

- ✓ The United Internet Group's data privacy units are able and authorized to perform internal data privacy checks at any time. In addition, independent audit organizations can be commissioned as needed to perform external, objective data privacy audits in order to identify internal potential for improvement. The data privacy units are also entitled to check service providers and subcontractors in the course of their controls. ✓

Technical safeguards enhance data privacy

- ✓ Customers trust United Internet with their personal data. The security standards that have been implemented at Group companies are constantly enhanced and improved to ensure that this data is protected. ✓

⁽¹⁾ Including Consumer Access, Business Access, Consumer Applications, and Business Applications. The data for the Business Applications segments only contains reports by IONOS SE.

SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
Training and Education	Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent	Social Commitment

SOCIAL RESPONSIBILITY

GRI 3-3

- ✓ The “Social Responsibility” chapter comprises the following material topics: **working conditions** and **diversity, inclusion, equity, and accessibility**. The first topic is presented in the “Working Conditions and Human Resources Strategy” section. In addition, this chapter reports on training and education, recruiting and retaining young talent, occupational health and safety and health management, and United Internet’s social commitment.

United Internet aims to be a fair and attractive employer. In line with this, it regularly improves its employees’ working conditions and promotes diversity, equity, and inclusion (with a focus on accessibility issues). In addition, United Internet aims to fully live up to its social responsibility in the working environment by offering wide-ranging training and continuous professional development opportunities, and champions compliance with occupational health and safety requirements. United Internet’s qualified staff are a key factor in its success. Their specialist knowledge and technological expertise enable them to rise to the challenges posed every day by the rapid pace of change and the short innovation cycles in the internet and telecommunications sector. United Internet also attaches great importance to making a social commitment and supporting social projects above and beyond its own internal activities, including by leveraging its strong brands with their substantial reach.

United Internet’s ability to meet its short-, medium-, and long-term staffing requirements and to ensure that the Group has the necessary specialist skills is critically important. Should it fail to do this, United Internet might not be able to do business effectively, or to achieve its growth targets, in the future any longer.

United Internet aims to be a fair and attractive employer.

The topics mentioned above are largely managed independently within the segments, and consequently the segment management board members are responsible for them. ✓

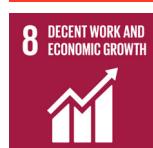
Contribution to the Sustainable Development Goals (SDGs)



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Achieve gender equality and empower all women and girls.



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Material topic: Working conditions

Working Conditions and Human Resources Strategy

- ✓ United Internet aims to be a fair and attractive employer. Its goal is to recruit managers and employees with specialist skills and technological know-how, to support their continuing development, and to retain them at the Company.

One core principle of its human resources work is always to see its staff as individuals first, and not just as employees. It creates a high-performance corporate culture by ensuring that its Corporate Values are reflected in strategically important human resources issues such as compensation, continuing education and training, and occupational safety. Regular dialogs are held with the Management Board on these issues.

In addition to the Group's general, overarching strategy, the Access and Applications divisions and the individual segments within them pursue specific human resources strategies. United Internet has established centralized, topic-specific centers of competence to regulate overarching HR governance issues and offer Group-wide services, allowing requirements and staffing levels to be coordinated at Group and divisional level. This ensures an overarching approach and equal treatment on the one hand, while also freeing up the segments to focus squarely on their operational business.

Responsibility for key elements of human resources development, recruitment, and HR marketing has been transferred to the segments concerned, guaranteeing this operational focus and ensuring that the HR strategy in the segments is close to the business. By contrast, the core "UI Learning and Organizational Development" center of competence promotes topics such as continuous professional development and learning on a Group-wide basis so as to provide a framework for knowledge sharing, innovation, and productivity. This helps foster new ideas and innovative potential, enhances the Group's competitiveness, and offers opportunities for all.



See also the "Focus Goal: Equal Opportunities and Gender Balance" section on page 55f.

GRI 401-1

United Internet aims to offer tailored personal development formats, recruit managers from within the organization, and retain employees for the long term. Metrics used to track effectiveness include the management positions that have been filled internally (2023: 62.6%; 2022: 66.2%)⁽¹⁾ and the staff turnover rate (2023: 7.5%; 2022: 9.8%).⁽²⁾ In addition, the Company has set itself the goal of appointing more women to management positions.

The following tables give a breakdown of the workforce by location (Germany and abroad) and segment: ✓

Employees by location (Germany and abroad)⁽¹⁾	2021	✓ 2022	✓ 2023
Germany	8,199	8,550	8,981
Abroad	1,776	1,924	1,981
Total employees	9,975	10,474	10,962

(1) The figures relate to active employees as of December 31 of the fiscal year concerned.

(1) The figures relate to the number of active core employees, i.e., active employees including apprentices and trainees, but not including student workers, interns, school students, thesis students, and temporary staff, and staff with inactive employment contracts (mainly employees on parental leave).

(2) The figures relate to the number of active core employees, i.e., active employees including apprentices and trainees, but not including student workers, interns, school students, thesis students, and temporary staff, and staff with inactive employment contracts (mainly employees on parental leave).

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
SOCIAL RESPONSIBILITY				
Working Conditions and Human Resources Strategy				Diversity and Equal Opportunities
Training and Education				Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent				Social Commitment

Employees by segment⁽¹⁾	2021	✓ 2022	✓ 2023
Consumer Access	3,167	3,163	3,320
Business Access	1,238	1,336	1,522
Consumer Applications	1,004	1,036	1,072
Business Applications	3,998	4,247	4,364
Corporate HQ	568	692	684
Total employees	9,975	10,474	10,962

(1) The figures relate to active employees as of December 31 of the fiscal year concerned.

Values and Corporate Culture

✓ United Internet's Corporate Values and Leadership Principles make up its system of values. The Code of Conduct shows how staff act in line with them. All employees are provided with the system of values and the Code of Conduct when they join. The employee onboarding procedure also refers to both documents.



See also the "Values and Principles" section on page 21.

Managers are prepared for their responsibility as role models, so to ensure the Group also walks the talk with its values in its day-to-day work. This responsibility is set out in the Leadership Principles, which are currently broken down in greater detail in individual segments, for example in IONOS's Business Principles. Small groups of managers discuss the meaning of leadership in the two-monthly (virtual) manager onboarding meetings, and break this down to establish what this means for their day-to-day work.

Management Board members from the individual divisions kick off the topic, and actively reach out to new managers on it.

It is then discussed in more detail and put in an operational context in the obligatory four-part "Leadership Training – Leadership Foundations" program, which all new managers are required to take.



United Internet uses assessments by external institutions and independent sector rankings in addition to internal surveys so as to obtain as objective a view as possible of its activities in the staff and management area. In 2023, the Top Employers Institute again recognized United Internet as a "Top Employer" – an accolade it has received every year for more than a decade. This certification is awarded to companies that offer their employees attractive working conditions. Criteria used in the evaluation are career opportunities, employer benefits, working conditions, and training and development opportunities. ✓

Fair Remuneration

✓ Paying employees fairly and in line with performance is an important part of United Internet's human resources strategy. The aim is to provide staff with market-driven, fair, and transparent compensation and benefits that are aligned with corporate strategy. The internal compensation policy forms the basis for United Internet's comparable, fair, and legally compliant compensation system. This document defines the rules and procedures to be observed throughout the Group when making salary adjustments.

Some positions and levels of responsibility offer performance-based variable compensation components. In addition, United Internet offers employees in Germany a number of benefits above and beyond the financial compensation it pays; these include a company pension, capital formation benefits, prevention programs forming part of the occupational health system, and discounts on the Company's products. ✓

- ✓ The salaries paid, and the way in which these progress over time, are independent of employees' gender or other factors that are not related to the position in question or the skills required. Fair, appropriate compensation is ensured by comparing functions internally at least every six months, taking market developments and analyses into account, and consulting external benchmarks. To do this, the salaries for more than 7,000 staff in six countries are compared with benchmark data on normal market remuneration from a well-known survey provider, which is updated every year. The results of the comparison are made available to the HR business partners and are used as input in the salary formation process for both regular salary reviews and extraordinary salary adjustments.



See the "Locations" section in United Internet AG's Annual Report.

Civil society organizations and NGOs have noted that companies in the Philippines frequently do not pay the minimum wage. Regular salary reviews are intended to ensure that Group staff in Cebu are paid more than the minimum wage. ✓

Training and Education

Development and Prospects

GRI 404-2

United Internet's human resources and organizational development motto is "We empower our staff, managers, and experts to do their best for the Company's success." In a dynamic, constantly changing market, this means that managers and employees have to take responsibility both for their work and for their personal development. United Internet is convinced that workforce motivation and determination to succeed depend on employees' ability to see and pursue individual prospects for themselves. Continuous development on the part of individual employees also grows the knowledge available to the organization as a whole. For example, keeping abreast of the state of the art in the areas of information security and software development protects the Company's technology lead, while professional customer care helps enhance customer satisfaction and retention.

United Internet therefore invests in wide-ranging learning and development measures and ensures its employees grow in line with the functions they perform. Activities here are based on employees' individual "development journeys." These are agreed during annual staff performance reviews and their implementation is then monitored over the course of the year.

Among other things, staff development plans include the concrete skills needed to perform upcoming tasks, suitable on-the-job or off-the-job measures, and employees' personal development wishes and preferences. This boosts both employees' individual responsibility and their willingness to learn, and also ensures they can learn new things at every stage of their development. The pronounced feedback culture raises their awareness of the necessity for lifelong learning and also enhances their motivation to develop further. Within the Company, employees have the opportunity to use a regular, structured, systematic process for their performance reviews and also to obtain additional feedback themselves. In addition, managers at the independently run companies in particular hold individual development reviews with employees. This option raises awareness of the need for openness and reflection throughout the entire organization. As a result, feedback becomes a natural part of everyday work and can be used for continuous personal development.

SOCIAL RESPONSIBILITY
Working Conditions and Human Resources Strategy
Training and Education
Recruiting and Retaining Young Talent

Diversity and Equal Opportunities
Occupational Health and Safety, and Health Management
Social Commitment

Personal Development Opportunities

■ Campus

The UI-Campus, United Internet's learning management platform, pools internal courses, training, and e-learning modules, giving staff quick, easy, and transparent access to development opportunities within the organization. The internal campus provides employees with an intuitive learning experience and makes it easy to search for training courses and further education offerings. In this way, United Internet offers employees and managers from all areas of the organization a wide range of training options in the areas of methodologies, soft skills, and professional knowledge. In 2023, the learning offerings were restructured to introduce learning paths. The move gives all learners maximum transparency about their booking status and allows them to see how far they have come on their learning journey at any time.

GRI 404-2

All courses are assessed for participant satisfaction and recommendation rates to ensure continuous improvement of the offering. The average score for both categories on a scale of one to ten was more than eight points in the reporting period, an indication of the high quality of the courses provided.

In addition to the interdisciplinary courses run by People & Organizational Development for all employees and managers, the courses on offer include training for segment-specific customer care units, courses from a technical training catalog, and other specialist training. The training program also includes training on internal tools, processes, and methodologies. These courses are offered by employees with the relevant in-depth specialist knowledge for other employees. This encourages knowledge sharing and learning from one another.

Specific Development Programs for New Recruits and Young Talent

Talent development programs aim to facilitate proactive personal development. This is why individual development plans are aligned with the target positions concerned.

- "MyWay^{To}" enables junior managers to design their careers as people managers or experts in a way that is both in line with United Internet's Corporate Values and reflects their individual preferences. This is achieved by combining mandatory basic modules with elective add-ons. Its success is due to participants' commitment to the program, the support provided by HR, and the managers' integration in development planning. Thanks to these measures, among other things, it was possible to fill 62.6% of management positions internally in 2023.
- United Internet's "Navigate" program is designed to retain highly motivated high performers for the Company early on. The program supports them in their development over the course of a year, strengthening their entrepreneurial mindset and skills, powers of reflection, and ability to give and take feedback, among other things. The goal is to develop participants' individual personal skills. A wide network of role models drawn from within the Company demonstrates different career development paths and reflects in particular on what it means to take responsibility. This gives participants concrete experience of the personal development opportunities on offer.
- The "Women explore" program focuses on raising women's visibility within the Company, helping them to network and share information more with one another, and supporting them in actively examining their personal strengths and their career and networking strategies.
- The Discovery & Development Camp helps long-term senior staff to develop within their roles, enabling them to position themselves, their specialist and methodological knowledge, and their expertise within the Company and increasing their visibility.

Outlook

A two-day internal conference devoted to learning – “Learning Days” – was held in the 2023 reporting period. In the previous year, this initiative had been organized by an enterprise-wide project team, “Initiative Learning Culture,” and focused on the “learning organization.” More than 30 colleagues from the Company helped make the conference a success. Nearly 1,500 staff from across the enterprise took part in the two virtual days, which combined short talks and reports on lessons learned from employees with contributions by external lecturers and speakers. Building on the conference, new learning formats and offerings for all Company employees were developed over the rest of the year. This development will be continued in 2024. Going forward, the goal is to make learning at United Internet more varied and more versatile by increasing the flexibility of training and learning formats and offering a growing number of short talks that can be integrated with listeners’ day-to-day work. In addition, 2024 will see the launch of enterprise-wide “LinkedIn Learning.” This will serve as a supplement to classic training courses, giving the organization’s staff the opportunity to expand their skills and competencies through online video tutorials. Other focus topics for 2024 are establishing and expanding expertise in the area of digitalization and enhancing management skills with respect to people management, product-related, and specialist management.

Training and Education in Figures

GRI 404-1

✓ The following table shows the training and education figures recorded for the last three years:

Training and education hours	2021	✓ 2022 ⁽¹⁾	✓ 2023
Training and education hours per year (employees)	124,799	102,470	105,301
Training and education hours per employee ⁽²⁾	12.5	9.8	9.6
Training and education hours per year (service providers)	57,414	58,538	115,143

(1) The calculation methodology was corrected for the 2022 reporting period. A full direct comparison to previous years is not possible since a broader definition was used in previous years. The figures for these previous years cannot be analyzed and recalculated retrospectively since new analysis capabilities only became available as from the 2022 reporting period.

(2) The figure relates to all active United Internet Group employees (2023: 10,962; 2022: 10,474; 2021: 9,975).

In addition, United Internet’s employees attended a total of 906 external training courses, seminars, and conferences of varying lengths during the reporting period (2022: 560). The increase is primarily due to the fact that the subsidiaries in the Business Applications Segment were able to access these offerings for the first time during the reporting period. In addition, new training courses were created, and employees made greater use of the “Learning Days” and “Lunch & Learn” offerings.

The sharp rise in the number of education and training hours for service providers is due to the extensive courses given to new service provider staff in the Customer Care and Education Management areas. ✓

SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
Training and Education	Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent	Social Commitment

Recruiting and Retaining Young Talent

Initial Training and Education

Initial vocational and professional training has a high priority for United Internet. The Company trains future staff and gives young people a successful start to their careers. At present, it offers apprenticeships for the following commercial and technical career profiles: computer science specialists (application development/systems integration), IT systems management specialists, dialog marketing specialists, marketing communications specialists, and office management specialists. In addition, United Internet and Baden-Württemberg Cooperative State University (DHBW) offer degrees in computer science; business information systems; law, tax, and business/accounting & financial control; business administration/marketing management; and business administration/digital business management at the university's locations in Karlsruhe, Stuttgart, and Mannheim.



All program participants work in a wide range of different departments within the organization during their three-year apprenticeship or DHBW degree. They are fully integrated with the teams and day-to-day workflows during their time there. United Internet's unique vocational training model allows apprentices and dual degree students to actively design how they spend their time in the Company, i.e., they can choose the specialist departments that match their interests from their second year onwards. The apprentice workshops at the Karlsruhe, Montabaur, and Munich locations are another major success. These are primarily used by technical apprentices, who spend an early part of their vocational training here to learn the basic skills that they will need later on when they are seconded to different departments within the organization. In addition to teaching specialist skills and methodologies, United Internet focuses during training on behavior that is in line with its system of values. This mix of technical know-how, methodological expertise, and conduct that adheres to the Company's values forms the basis for a successful transition to the world of work once apprentices are qualified. The vocational training time spent in the Company is supplemented by (cross-location) apprentice projects. One example here is apprentices' active contribution to, and design of, career orientation formats. As a result, apprentices completing United Internet's vocational training programs are excellently positioned to take up permanent positions later on. United Internet has held a "Best Place to Learn" accolade since June 2020 and was successfully recertified in 2023.

- ✓ As of December 31, 2023, there were 222 (2022: 211) young people in apprenticeships or studying throughout the Group. In the 2023 reporting period, 46 (2022: 40) freshly-qualified vocational trainees and students who had completed dual studies degrees or apprenticeships with the Company were offered permanent positions. ✓

Attracting Young Talent

United Internet works together with schools, universities, and colleges to attract fresh talent at an early stage. A variety of trainee programs were developed that offer an apprenticeship or a dual degree course (in cooperation with the Baden-Württemberg Cooperative State University (DHBW)) or help fresh graduates find their feet at the United Internet Group.

Since 2021, United Internet has participated in Offenburg University's Mentoring Future program with the aim of supporting young female students, e.g., by offering them networking opportunities with young female employees and junior managers. The program provides for female staff from different United Internet departments to act as mentors for young women students. The feedback from the students confirms that the networking scheme has helped them transition between studying and work by providing insights into the process of starting one's career and professional issues.

In addition, United Internet launched a talent retention program in 2021 that allows interested applicants and prospective candidates – from school students to managers – to remain in contact with the Company.



See the [Fair Company Initiative](#).

United Internet also has a special responsibility to its interns. As a signatory to the Fair Company Initiative, United Internet is committed to providing fair conditions such as appropriate compensation and personal support.



See [Girls' Day](#) and [Boys' Day](#).

School students can get to know United Internet and the world of work in general through short internships. United Internet cooperates and holds events with schools, as well as offering careers advice and career discovery opportunities during Germany's Girls' Day and Boys' Day, among other things.

United Internet's apprentices also offer extremely popular one-week programming courses for children and young people aged 13 and over during vacations.

SOCIAL RESPONSIBILITY	DIVERSITY AND EQUAL OPPORTUNITIES
Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
Training and Education	Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent	Social Commitment

Diversity and Equal Opportunities

- ✓ Since 2020, United Internet's diversity measures have been coordinated and enhanced by a Group-wide project team lead by a central Diversity unit. United Internet signed up to Germany's Charta der Vielfalt (Diversity Charter) in 2021, undertaking by doing so to create a nondiscriminatory working environment.

Material topic: Diversity, inclusion, equity, and accessibility

The project team works closely together with the "queer.united," "Part-time Initiative," "Intercultural Community," and "Cross-generational Cooperation" employee diversity networks.

A diversity strategy process was started in 2023. This resulted in a new diversity mission statement and three strategic focus goals for future diversity work. The process included specific survey results, Management Board and Supervisory Board interviews, and the results of the 2022 enterprise-wide employee diversity survey. ✓



See [Charta der Vielfalt](#).

Diversity Mission Statement

Having a workforce leveraging this diversity **adds value for our success as a company** and our corporate culture. We live up to our **social responsibility** and have a positive impact by promoting diversity.

For us, diversity affects the following **dimensions**: age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and beliefs, sexual orientation, and social origin.

Our vision is for a nondiscriminatory **diversity mindset** to be part of our corporate DNA. This approach can be seen in both our working conditions and our dealings with customers.

The individual United Internet business segments are committed to maintaining and strengthening this awareness, e.g., by taking their **own diversity measures** with the goal of starting a discussion about diversity, promoting education on the topic, and building knowledge about it in the organization concerned. The aim is to **understand and dismantle barriers to equal opportunities in the diversity dimensions mentioned**.

We aim to **learn from each other** across segments, **leverage synergies**, and promote **enterprise diversity networks**.

Because creating diversity and living respectfully is **everyone's responsibility**. The Management Board and executives play their part as role models here.

Focus Goal: Diversity Mindset

- ✓ The importance of diversity is discussed during the onboarding events for new recruits and managers, and attention is drawn to the internal platform that provides information on all aspects of diversity. Here, employees and managers can find statements by the Management Board members on the topic, practical tips for ensuring a nondiscriminatory daily working environment, and numerous portraits of colleagues. The platform also contains enterprise-wide guidelines for ensuring nondiscriminatory, gender-sensitive visual imagery and language. ✓

- ✓ United Internet will not tolerate any form of discrimination, harassment, or bullying in the workplace. All staff are provided with personal, confidential contacts who/that can be reached online, such as Vertrauenspersonen (persons of trust), compliance managers, and the electronic whistleblower system. Any indications of discrimination are taken seriously and investigated: the Company is committed to swiftly getting to the bottom of all issues that are reported.

In 2023, United Internet took part for the third time in the "German Diversity Day" organized by Charta der Vielfalt e. V. and held its "Diversity Days" – a two-day virtual in-house conference – in May with almost 30 sessions on the topic. Among other things, the program featured keynote speeches by Management Board members, interactive workshops, reports by staff on their own experiences, and panel discussions. The feedback from the 700 or so employees who took part was extremely positive and it is planned to continue the format in 2024.



See "Training and Education", on page 48ff.

United Internet won the "Impact of Diversity" award in the "Best company" category in 2023 for its Diversity Days format. This diversity prize is awarded every year by Impact of Diversity & Frauen-Karriere-Index for outstanding commitment to diversity. The jury chose to give the Impact of Diversity Awards to United Internet because the Diversity Days create an inclusive offering that enables staff to be heard and gives them the opportunity to highlight diversity issues.

The Diversity Days were flanked in the reporting period by open, virtual lectures ("diversity keynotes") by external diversity experts in German and English. One was on the overarching topic of "discrimination-aware language" and one on "unleashing AI's potential with diversity in tech."

Since 2022, managers throughout United Internet have been offered the opportunity to participate in a voluntary two-part diversity training course. In the first part of the course, managers are made aware of unconscious thought processes, while the second offers them help with developing an inclusive team and work culture in their areas of responsibility. A total of 18 managers took part in the training in 2023.

In addition, two e-learning courses aimed at managers were rolled out in the Business Applications Segment. The first module provides an overview of the topics of diversity and demonstrates its relevance in a corporate context. The second module looks at unconscious bias and its impact in work settings.

Human resources colleagues throughout the United Internet Group receive special training that aims to reduce the influence of unconscious bias and thought patterns across all HR processes, from recruitment down to talent management. A total of 61 employees were trained in 2023.

Last but not least, cultural awareness and intercultural communication training is offered for the entire United Internet Group. English and German language courses are offered so as to ensure optimum communication on specialist subjects. In addition, all staff have access to an online language learning portal.

Diversity training courses will be developed for all employees by 2025. These will be included in the onboarding process. The goal is to have trained at least 80% of the workforce (both employees and managers) by the end of 2025. ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
SOCIAL RESPONSIBILITY				
Working Conditions and Human Resources Strategy				Diversity and Equal Opportunities
Training and Education				Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent				Social Commitment

Focus Goal: Equal Opportunities and Gender Balance

✓ The United Internet Group defined a voluntary target for gender quotas in management positions in 2022, going above and beyond the requirements placed on United Internet AG by stock corporation law and the German Corporate Governance Code. This target was raised in 2023 in agreement with the Management Board. The aim is to have roughly 25% women in management positions on average by 2030. The current ratio is 21.2%; it includes all segments and applies to all management levels from the Management Board down to the third level below it.

GRI 2-7
GRI 401-1

Women accounted for 34.1% of new hires in the reporting period (2022: 32.7%) and 19.0% of newly recruited managers⁽¹⁾ (2022: 22.5%).

The following table provides a breakdown of staff by gender and employment type. ✓

Employees by gender ⁽¹⁾ in %	2021	✓ 2022	✓ 2023
Women	32.3	32.1	32.1
Men	67.7	67.9	67.8
Nonbinary	n/a.	n/a.	0.1

(1) The figures relate to the core employees as of December 31 of the fiscal year concerned.

✓ In addition, 11.5% (2022: 11.1%) of core employees worked part-time during the reporting period. ✓

Employees by employment type, by gender ⁽¹⁾	2021	✓ 2022	✓ 2023
Women, full-time	74.8	75.0	74.3
Men, full-time	95.7	95.4	95.2
Nonbinary, full-time	n/a.	n/a.	100.0
Women, part-time	25.2	25.0	25.7
Men, part-time	4.3	4.6	4.8
Nonbinary, part-time	n/a.	n/a.	0.0

(1) The figures relate to the core employees as of December 31 of the fiscal year concerned.

✓ Finally, the following table provides a breakdown of staff by gender and employment type. ✓

Employees by employment contract and by region ⁽¹⁾	2021	✓ 2022	✓ 2023
Women, temporary employment contracts	5.0	3.4	3.1
Men, temporary employment contracts	7.3	6.5	5.7
Nonbinary, temporary employment contracts	n/a.	n/a.	0.0
Women, permanent employment contracts	27.9	29.1	29.5
Men, permanent employment contracts	59.7	61.1	61.7
Nonbinary, permanent employment contracts	n/a.	n/a.	0.1
Temporary employment contracts, Germany	11.1	9.3	8.5
Temporary employment contracts, outside Germany	1.2	0.6	0.3
Permanent employment contracts, Germany	71.1	72.3	73.5
Permanent employment contracts, outside Germany	16.6	17.8	17.8

(1) The figures relate to all active employees in the United Internet Group as of December 31 of the fiscal year concerned.

(1) The figures for InterNetX were not included when calculating the percentage of newly recruited managers who are women.

✓ United Internet starts actively promoting gender equality to school-age children, for example by taking part in Germany's national Girls' Day and Boys' Day or by offering school students programming courses. Dedicated measures designed to increase the number of women at United Internet were also taken in the 2023 reporting period as part of the Group's university and professional marketing activities. These included providing mentoring for female students at the University of Mannheim and attending careers and networking events specifically targeting women, such as "Women in Business" in Frankfurt and "Women in Technology" in Munich. In Germany, United Internet offers a talent and networking offering called "Women explore," which won the 2020 HR Excellence Award in the "Diversity and Female Empowerment" category. A total of 49 women from all areas of the Company took part in the third round of the program that was held in 2023. "Women explore" aims to make high-potential women visible within the Company, to make it easier for them to network with one another, to allow them to specifically examine their strengths and their career and networking strategies, and to draw conclusions for the Company as whole. In addition, participants work on initiatives designed to promote gender equality, cross-enterprise networks, and diversity. Participation in the initiatives aims, for example, to facilitate formats for enabling explicit cultural dialog between the sexes or to intensify discussions about topics such as part-time working and cross-cultural exchange. "Women explore" has also established a pool of female role models who are available to act as discussion partners and mentors within the Company, and who demonstrate potential internal career paths for women at United Internet.

To mark International Women's Day on March 8, 2023, female managers and experts in Germany were invited to take part in the internal "Women in Management Network" event devoted to the relationship between sustainability and gender equality. Another, informal opportunity for female colleagues to get together in 2023 was the virtual "Ladies Lunch" format.

Equal opportunities depend on all employees, regardless of their gender, being able to easily combine their family duties with their profession. With the exception of a few occupations, all staff in Germany can work remotely from home on two flexible "cover days" per week.⁽¹⁾



See also "Occupational Health Management (OHM)" on page 57ff.

In Germany, an external, independent employee assistance program offers tailor-made assistance where needed. Services include support with childcare (e.g., free emergency childcare places for children up to 12 years of age); vacation programs (including virtual formats); advice on the German statutory parental allowance, kindergartens, and the like; assistance with finding home helps; and advice on how to finance long-term care and in personal emergencies.

In addition, two presentations on "work-life balance" and a workshop analyzing the needs of fathers were held in 2023 and were very warmly received. As a result, the creation of a fathers' network and an expansion of the concrete benefits available to parents are currently being examined, so as to make it easier for staff to achieve a healthy work-life balance. ✓

⁽¹⁾ The cover day rule does not apply to 1&1 Versatel GmbH, STRATO AG, InternetX GmbH, Sedo Holding GmbH, united-domains AG, World4You Internet Services GmbH, we22 Aktiengesellschaft, home.pl S.A., or their respective subsidiaries.

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
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Recruiting and Retaining Young Talent				Social Commitment

Focus Goal: Inclusion and Accessibility

✓ United Internet has been addressing the issue of including people with visible and invisible disabilities since the last quarter of 2023. A cross-segment working group was set up for this comprising the HR, Sustainability and Facility functions. Among other things, this is looking at topics relating to physical accessibility, technical support, and awareness-raising within the organization.

A disability power awareness session was offered to mark the International Day of Persons with Disabilities, with the aim of encouraging openness and self-confidence when dealing with the issue of disability, especially in day-to-day work.

The launch of the working group and the abovementioned presentation laid the foundations for the topic in the 2023 reporting period. A road map is to be drawn up in 2024 and action areas resolved.

United Internet has set itself the goal of signing a Group-wide inclusivity agreement in 2025 so as to create an inclusive working environment for people with disabilities. ✓

Occupational Health and Safety, and Health Management

Ensuring health and safety in the workplace is part of the Company's duty of care towards employees. United Internet's goal is to minimize accidents, sickness, and risks as far as possible and to promote employees' health. The focus is on two areas here: occupational health management (OHM), and occupational health and safety including data center safety. The policies and measures described in this section apply to all of the United Internet Group's German locations.

All issues relating to these two focus areas are discussed at the regular meetings of the Health and Safety Committee, both in relation to individual locations and at an overarching level.

Occupational Health Management (OHM)

Occupational health management includes hazard assessments, occupational medical care, health promotion offerings, and preventive measures, among other things. This last category is broken down into focus topics at United Internet. These are exercise, ergonomics, nutrition, and mental health. The measures taken in these areas aim to create a health-promoting environment, develop skills, raise awareness, and influence concrete behavior. The offerings can differ slightly depending on the segment concerned.

GRI 403-1
GRI 403-8
GRI 403-3

Overview of OHM Measures on Focus Topics in 2023

- **"Exercise" offerings:** These include back health courses, outdoor circuit training, active breaks, and health-related campaigns such as "Bike to Work." In addition, company runs were organized at the Company's major locations in Germany (including with the assistance of service providers B2Run and Berliner Teamstaffel). Discounts are offered for selected fitness studios. In addition, there are internal sports groups.
- **"Ergonomics" offerings:** Since many employees mainly work sitting down, workplaces are regularly checked and adapted, and seated workstations are replaced by adjustable-height desks where necessary. When fitting out new buildings, care is taken to ensure that meeting areas in particular offer

space for both sitting and standing. In addition, the Company's German locations⁽¹⁾ provide a range of ergonomics-related services such as advice on ergonomic seating options, specialist literature on the intranet, health care videos, and downloadable documents containing recommendations on how to work ergonomically and on compensating exercises.

- **"Nutrition" offerings:** The Company's own canteens offer healthy, sustainable meal options. United Internet bases its offering here on employee needs, with staff being able to provide feedback either directly or via dedicated surveys. For example, a vegan and a vegetarian dish is provided every day, as are salads, a wide variety of different bowls, energy bars that are made on the premises, and so on. Employee diversity and preferences are taken into account in the meat dishes. Since mid-2023 a milk alternative (an oat drink) has been offered at most locations in response to employee suggestions. Drinks and fruit are provided free of charge at all locations. The issue of staff meals is being addressed internally by a working group⁽²⁾ and a food policy is being drawn up; this will be successively expanded as needed and will serve as guidelines or minimum requirements.
- **"Mental health" offerings:** Regular relaxation and well-being offerings such as yoga and resilience and mindfulness training are designed to promote resilience and reduce stress. In addition, management training on how to support staff under stress is provided in cooperation with UI Learning.⁽³⁾ The Business Access Segment has independent offerings such as webinars and training courses in the area of mindfulness and mental health.

The OHM team, Vertrauenspersonen (designated persons of trust), and the specialist contact staff from the Employee Assistance Program (EAP) also provide individual advice for staff and managers.

Other OHM Measures in 2023

- **Hazard assessments:** Among other things, these comprised updating the documents on hazard assessment for maternity protection and protection against infection (with respect to COVID-19), organizing presentations on long COVID for managers and HR business partners, and first aid training.
- **Occupational medical care:** This includes check-ups (e.g., for computer workstations), advisory services (e.g., relating to maternity protection), and offers of influenza vaccinations.
- **Health Week/Health Day:** A virtual health week entitled "Sustainably Healthy" was held in 2023 in cooperation with German health insurance fund Techniker Krankenkasse.



See "Focus Goal: Equal Opportunities and Gender Balance" on page 55.

- **Employee Assistance Program:** United Internet helps all employees in Germany achieve a positive work-life balance even in challenging situations through its Employee Assistance Program, which is run in partnership with an external provider. Service provider contacts are available by phone around the clock to provide confidential advice on three core topics/offers: parental counseling/child-care, care for relatives, and life coaching to cope with personal challenges. The Employee Assistance Program offers prevention and support services designed to promote mental and physical health. Among other things, these include resilience training, mindfulness and relaxation courses, and webinars on healthy eating. In addition, the external service provider supports employees experiencing difficult personal situations such as stress, illness, addiction, or financial crises by providing remote

(1) This applies to the Consumer Access, Consumer Applications, and Business Applications segments.

(2) To date, this only applies to the Consumer Access, Business Access, and Business Applications segments. The plan is for the Business Access Segment to join the group soon.

(3) This offering applies to the Consumer Access, Consumer Applications, and Business Applications segments.

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Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
Training and Education	Occupational Health and Safety, and Health Management
Recruiting and Retaining Young Talent	Social Commitment

counseling and emergency/crisis psychotherapy, and by helping to find medical assistance, therapists, and clinics in acute cases. Intranet posts are used to inform staff regularly of the service and of other health-related measures.

■ **Communication on the topic:** The intranet and onboarding events for employees and managers are used to inform them of health promotion measures and offerings, and a health mailbox and intranet discussion channels are provided that they can use to submit suggestions, ideas, or their own initiatives (for example, a lunchtime “wild plant walk” was organized on the back of an employee initiative).

■ **Health strategy:** Occupational health management activities and internal communications on this topic are being continuously enhanced and expanded at a strategic level. As part of this, a Health & Care requirements survey⁽¹⁾ was performed in order to understand employees’ needs and expectations, to derive new, focused measures from these, and to further optimize current offerings. In addition, health promotion offerings are regularly evaluated and feedback obtained from employees so as to enhance the formats used. In 2022, work started on implementing hybrid health promotion formats that combine face-to-face and online offerings, leveraging the benefits of both formats for employees and also improving the coverage offered to smaller locations.⁽²⁾

■ **Supplementary health insurance:** Since October 2023, the Business Access Segment has offered employees employer-financed supplementary health insurance as a contribution to preventing and treating sickness. Employees are provided with an annual health budget that can be used individually to source offerings from a service catalog. A broad portfolio of advisory and health care services is provided (e.g., check-ups, dental treatment, and natural remedies).

Occupational Health and Safety, Including Data Center Safety

Annual safety inspections in line with health and safety agency/statutory rules and regulations are performed at the Company’s German locations together with experts from external service providers.⁽³⁾ In addition, reports are evaluated and implemented, and Health and Safety Committee meetings are held, at these locations. Health and safety activities are continuously enhanced on the basis of the statutory/health and safety agency rules and regulations.

Only authorized employees have permanent access to the data centers.⁽⁴⁾ These employees are obliged to attend (digital) training, including on the following subjects:

GRI 403-5

- How to behave if there is a fire
- How to behave in an emergency
- First aid courses run by the DGUV (Germany’s statutory accident insurance scheme) that are specially tailored to data center environments
- Emergency first aid training in the use of automated external defibrillators (AEDs)
- Fire prevention training that is specially tailored to data center environments

(1) The survey was performed in the Consumer Access, Consumer Applications, and Business Applications segments.

(2) The offerings apply to the Consumer Access, Consumer Applications, and Business Applications segments.

(3) Business Access: Annual safety inspections in administrative locations with more than 20 staff; smaller locations are inspected every three years.

(4) This relates to the data centers in the Business Applications Segment.

- Safety training for electrical equipment
- Practical training in Category III personal protective equipment (PPE)

In addition, courses and training are organized for those employees who are responsible for powering up and booting servers in the abovementioned data centers. The Company works together with Verwaltungs-Berufsgenossenschaft (VBG), the German occupational health and safety agency, to train safety officers for each operations team, who then attend regular courses.

In addition, United Internet is assisted by external occupational safety and fire protection specialists. An internal communications platform is used to provide employees with emergency manuals, work instructions, and the rules and regulations to be followed.

Occupational Health and Safety in Figures

GRI 403-9

✓ The objective of the measures described above is to reduce stress-related absences and avoid accidents at work. Work on pinpointing the causes of absences and accidents will continue in future so as to identify any other measures that may be necessary. The following table gives a breakdown of absences due to employee illness in Germany. United Internet is below the national average for its sector.⁽¹⁾ ✓

Absentee rate ⁽¹⁾	2021	✓ 2022	✓ 2023
Absence due to illness (in %)	4.3	5.0	4.9
Number of accident reports ⁽²⁾	36	21	35
on the way to and from work	4	5	6

(1) The figures relate to all core employees in Germany.

(2) The number of accident reports in 2023 relates to reportable workplace accidents (absence > 3 days). In previous years, accidents involving absences of ≤ 3 days were also included. Consequently, comparability is limited. The change was made proactively in preparation for the future requirements of the CSRD/ESRSs.

(1) See the sector-specific statistics compiled by the umbrella association for German occupational health insurance funds: www.bkk-dachverband.de/statistik/monatlicher-krankenstand for the telecommunications (61), IT services (62), and information services (63) sectors.

SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
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Social Commitment

As an internet provider, United Internet operates in a dynamic and highly competitive market. However, its economic activities aren't the whole story: United Internet is also part of society and can only be successful if this functions properly, too. This explains why the United Internet Group is committed to helping ensure a stable society that can meet future challenges.

United Internet aims not to lose sight of how its business activities impact people and the environment, and to help ensure a stable and forward-looking society. Its goal is to contribute to people's prosperity both within and outside the corporate environment. The United Internet Group does this by creating jobs and traineeships, through its products, and through its social commitment. United Internet's activities in this last area include the following:

■ United Internet for UNICEF

In 2006, foundation donor and United Internet AG CEO Ralph Dommermuth, together with Tessa Page, laid the groundwork for a consistently successful initiative that has helped children throughout the world for many years. Through the United Internet for UNICEF foundation, the Company supports projects run by UNICEF (the United Nations Children's Fund) worldwide. By working together with this globally recognized and qualified partner it aims to help improve equal opportunities for, and the well-being of, children around the world.

Ralph Dommermuth was honored by UNICEF Germany for his many years of work in the 2023 reporting period. He was awarded the special "Children's Rights" prize that UNICEF awards for outstanding long-term work in this area in June. Georg Graf Waldersee, Chairman of the UNICEF Committee for Germany, presented him with the prize in Montabaur.

■ Supporting Inclusion

United Internet supports the inclusion of, and employment opportunities for, people with physical or mental disabilities. One of the ways it does this is by passing on waste equipment to AfB gGmbH. According to the information provided by this recycling specialist, 42% of its workforce are people with disabilities. Another way in which United Internet promotes working together with people with physical and mental disabilities is through its partnership with disabled people's cooperative GDW (Genossenschaft der Werkstätten für behinderte Menschen Mitte eG), which has shredded and recycled the Company's old files and records for many years now.



See also "Environmental Responsibility" on page 63ff.

United Internet for UNICEF: A Sustained Focus on Helping Children in Need

✓ United Internet's close cooperation with the United Internet for UNICEF foundation has been a core element of its social commitment since 2006.

Among other things, UNICEF supports projects promoting education, health, and child protection with the goal of improving children's living conditions. In addition, it provides humanitarian aid to mitigate natural disasters and their consequences. ✓

- ✓ The foundation helps raise donations and acquire sustaining sponsors by running appeals for donations on the United Internet Group's online platforms and in the form of mailings. The high levels of traffic on the Company's GMX, WEB.DE, and 1&1 portals increase the reach and awareness of these appeals. This broad reach makes United Internet one of UNICEF's largest German corporate partners.

United Internet employs a permanent staff member to coordinate the foundation's activities with the assistance of volunteer colleagues. The Management Board is informed of these activities at least once a month. The colleagues work closely together with the foundation's chair, Tessa Page, with the other members of the foundation board, and with UNICEF.

The foundation's performance is monitored in the regular reports from the foundation board. One-time and repeat donations are passed on in full to UNICEF because all foundation staff are either volunteers or are not paid from donations.

United Internet also pledges additional financial support for selected donation appeals designed to attract sustaining sponsors: The "Double It" campaigns match donations by private individuals up to a set overall limit. Thanks to this incentive, among other things, the foundation was able to recruit 472 new sustaining sponsors for UNICEF as a result of its 2023 Christmas mailing alone (2022: 546). The major Christmas campaigns in the reporting period were devoted to child labor in Bangladesh and winter assistance for children in Ukraine.

The foundation's appeals in the 2023 reporting period led to further donations to UNICEF of €4.6 million (2022: €5.4 million). This brings the total volume of donations raised since the foundation was set up in 2006 to over €69 million.

The appeals for donations in 2023 largely revolved around three devastating natural disasters and two wars, which posed immense challenges for humanitarian work. This being the case, topics such as the impact of climate change in Madagascar and child labor in the (cobalt) mines of the Democratic Republic of Congo initially took a back seat.

In February, the foundation sent out its first emergency mailing to raise money for the children affected by the major earthquake in Syria and Turkey. The donations in excess of €500,000 benefited humanitarian work in Syria, since Turkey had not yet asked for assistance at the time of dispatch.

Libya was hit by unbelievable volumes of water in September. Three times the amount of rain that led to the catastrophic flooding in Germany's Ahrtal caused a number of dams to break and washed large parts of the port of Derna out to sea. More than 10,000 people died and thousands are still missing. United Internet for UNICEF supported UNICEF's work with roughly €190,000.

Afghanistan was also hit by another series of major earthquakes that claimed the lives of thousands of people in the west of the country in October. The region concerned is geographically remote, which made aid and rescue measures more difficult. Since this mailing only went to foundation subscribers, only slightly more than €17,000 was raised. Prior to this, the foundation's Easter campaign had already collected roughly €60,000 for children in Afghanistan. ✓

ENVIRONMENTAL RESPONSIBILITY

- ✓ The "Environmental Responsibility" chapter covers two material topics: **decarbonization** and **material efficiency and circularity**.

United Internet is aware of the impact that its business model has on the climate. It aims to conserve energy and resources, to improve continuously, and to help protect the environment and the climate in everything from green logistics through to the highly efficient operations of its own data centers. Decarbonization is United Internet's largest lever when it comes to helping protect the climate despite the energy consumed by its telecommunications services. The Company is focusing on decarbonizing its network infrastructure and data centers so as to meet its environmental responsibility. United Internet works ceaselessly to design its processes and products to be environmentally friendly and to conserve resources. It uses materials efficiently and makes a contribution to the circular economy by promoting the circularity of the IT hardware that it uses itself and of its customers' end-users devices. ✓

United Internet aims to contribute to climate protection by using resources efficiently.

Contribution to the Sustainable Development Goals (SDGs)



12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Ensure sustainable consumption and production patterns.

13 CLIMATE ACTION

Take urgent action to combat climate change and its impacts.

Energy Consumption and Decarbonization

Material topic:
Decarbonization

GRI 302-1

GRI 302-2

GRI 302-3

GRI 302-4

GRI 305-1

GRI 305-2

GRI 305-3

- ✓ Internet and telecommunications services such as those provided by United Internet inevitably entail substantial use of energy. Consequently, **decarbonization** is an important topic for United Internet and its stakeholders.

United Internet's offering revolves around the use of both its own and third-party data centers and the operation of the Group's own fiber-optic network; taken together, these account for by far the largest proportion ($> 80\%$) of the Group's total energy consumption. In line with this, United Internet's activities to date to save energy, increase efficiency, and reduce emissions have focused on these two areas. Information on the management approach used in the Business Applications Segment (data centers) is provided in the relevant subsection. Additional management policies for the fiber-optic network will also be developed going forward as part of a more detailed examination of the topic of decarbonization.



Scope 1: Direct emissions generated by the company's own production facilities and vehicles.

Scope 2: Indirect emissions from purchased energy (primarily electricity and heating).

Scope 3: All other emissions caused by the Company's activities but not under its control (e.g., at suppliers, service providers, and customers).

In addition, the United Internet Group's business relationships impact the environment. This applies in particular to its use of its business partners' fiber-optic networks and the energy consumption associated with this, which is also disclosed in this report. The electricity used to power third-party mobile networks (such as national roaming) is not included. Other emissions in the upstream and downstream value chain (Scope 3) have only been quantified in fragmentary form to date (e.g., emissions from business travel, purchased goods and services, and shipments to customers). United Internet intends to determine and disclose its carbon footprint for all material categories in future reports in line with the CSRD, and to develop a policy for decarbonizing its own value chain.

The decisive levers for decarbonizing United Internet's economic activities are improving energy efficiency (especially in the Group's own data centers and in the fiber-optic network) and reducing – and ideally completely avoiding – carbon emissions by deploying renewable energy.

All United Internet segments are accelerating the use of electricity generated from renewable energy sources ("green electricity") on the basis of Group-wide rules and recommendations. The migration has now largely been completed for the Group's own data centers, its offices in Germany and Austria, and the infrastructure for which it has its own direct supply contracts. Regular operations at the data centers owned by IONOS and 1&1 are emissions-free, since they source green electricity. The impact of the Group's fiber-optic network operations is also being reduced by using green electricity. Conventional electricity is only sourced in the case of shared technical facilities and infrastructure that belong to business partners (e.g., leased data centers) and some international office locations.

Even though comprehensive, overarching decarbonization targets had not yet been defined in the reporting period, work on individual measures continued and is continuing successfully.

As in the past, more than half of total energy consumption in 2023 was attributable to the Company's worldwide data center operations, while slightly less than one-third or so was caused by its fiber-optic network operations. Electricity and heating consumption by United Internet's office and logistics buildings, and fuel consumption by company cars, data centers, and technical locations contribute substantially less to total energy consumption. Details on the information given in the following tabular overview can be found in the following sections. ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
					Energy Consumption and Decarbonization Material Efficiency and Circularity

Energy consumption ⁽¹⁾ in MWh	2021	✓ 2022 ⁽²⁾	✓ 2023
Electricity consumption – data centers	133,005	145,070	151,849
Electricity consumption – fiber-optic and mobile network ⁽³⁾	56,589	66,408	86,490
Electricity consumption – office and logistics buildings	12,409	13,491	12,789
Total electricity consumption	202,003	224,969	251,127
Heating consumption – office and logistics buildings	3,426	13,176	16,042
Total heating consumption	3,426	13,176	16,042
Gasoline consumption (company cars)	953	1,538	2,055
Diesel consumption (company cars)	7,005	9,602	10,031
Electricity consumption (company cars)	-	-	192
Fuel consumption (data centers)	711	986	1,183
Fuel consumption (technical locations)			335
Total fuel consumption	8,669	12,126	13,797
Total energy consumption	214,099	250,271	280,966

(1) The comparability of the energy consumption data for the office and logistics buildings with prior-year figures, and hence also the comparability of total energy consumption, is limited, since the basis for the data has been expanded and additional estimates for locations have been added. Further details can be found in the relevant subsections.

(2) Figures adjusted due to better data availability.

(3) Electricity consumed to power third-party mobile networks (such as national roaming) is not included.

✓ Electricity consumption in the fiber-optic network rose in the reporting period due to the network expansion. Electricity consumption in the Company's own and third-party data centers also increased slightly. No trends can be ascertained for the office and logistics buildings since the data pool for previous years is incomplete. The same applies to total energy consumption and the KPIs derived from this (such as total energy intensity). ✓

Energy intensity ⁽¹⁾	2021	✓ 2022	✓ 2023
Total energy consumption in MWh	214,099	250,271	280,966
Consolidated revenue in € million	5,646.2	5,915.1	6,213.2
Total energy intensity in Wh/€	37.9	42.3	45.2

(1) The basis of calculation for energy consumption and emissions was expanded significantly in the reporting period. As a result, the comparability of the figures given with those for previous years is highly limited.

Energy Consumption in the Data Centers

✓ United Internet's focus is on making the services provided to customers as secure and reliable as possible while at the same time minimizing emissions. One particular issue is that, given climate change (increased energy usage due to the need for more intensive cooling, extreme weather events, heat waves, potential flooding, etc.), the Company's reliance on external energy sources exposes it to the basic risk of energy outages and grid malfunctions. These would result not only in downtime and data losses for customers, but also to financial and reputational loss for Group companies.



See [IONOS Climate Strategy 2030](#)

Consequently, the Management Board of the IONOS Group resolved its own Climate Strategy 2030 in the reporting period. This strategy focuses on steadily reducing carbon emissions by only using renewable energy at all of its own data centers and successively cutting the amount of electricity sourced from the national grid by also installing additional photovoltaic systems.

In addition, carbon emissions should be cut wherever possible by using biofuels to run the emergency generator sets. In this way, the strategy and the implementation of the measures it involves aim to make a significant contribution to ensuring data center operations and the Group's overall resilience.

Continuously improving the energy efficiency of data centers operations as part of the ISO 50001-certified energy management system remains at the heart of IONOS's efforts to improve sustainability. In addition, IONOS is focusing on georedundant operations in order to improve climate resilience and hence provide its customers with unrestricted access to applications in the long term as well.

The segment's ESG Management department is responsible for monitoring the progress made in implementing the climate strategy. The plan is to inform the Management Board of the progress made at least once a year from 2024 onwards via the segment's ESG Board.



See the [Zero Carbon Committed Initiative](#).

The following table shows the energy used by the Group's own and leased data centers. A slight increase can also be seen in the own data centers. Based on consolidated revenue of €6,213 million, the energy intensity for the own data centers was 19.3 Wh/€ in the reporting period.⁽¹⁾ ✓

Energy consumption for data centers in MWh⁽¹⁾	2021	✓ 2022	✓ 2023
Electricity consumption – data centers	132,198	145,070	151,849
thereof own data centers	114,372	119,911	119,991
thereof leased data centers	17,826	25,159	31,858
Fuel consumption – data centers	807	986	1,183
thereof own data centers	711	815	950
thereof leased data centers	96	171	233
Energy consumption – data centers	133,005	146,056	153,032

(1) The figures relate to own data centers and the IONOS Group's leased data centers. In contrast to previous years, consumption for leased data centers for which no measurements or invoices were available has also been estimated from the 2022 reporting period onwards. As in previous years, electricity consumption for the 1&1 AG data centers is included under the energy consumption data for the office buildings, since it is not currently possible to capture this separately.

(1) Prior-year figures for energy intensity in the data centers (not included in the review): 20.1 (2022) and 20.3 (2021).

Reducing Emissions by Using Renewable Energy

✓ Since 2022, only electricity sourced from renewable energy sources has been used for the IONOS Group's own data centers worldwide (Business Applications Segment) and in the Business Access and Consumer Access segments. This practice is based on Group-wide requirements and recommendations, and segment-specific management decisions. The servers belonging to the Consumer Applications (Mail & Media) Segment in Germany are all operated in IONOS data centers – and consequently also run on emissions-free electricity. In the case of the leased data centers, the utility tariffs selected and hence decisions on the use of green electricity are the responsibility of the operators concerned.

Electricity consumption at leased data centers accounts for roughly one-fifth of electricity consumption at the Company's own data centers. This share of electricity consumption is disclosed separately in the table above, since it cannot be assumed that emissions-free electricity is used in these data centers. In addition, residual emissions from diesel generators (emergency power) are also generated at the Company's own data centers. Their contribution to total energy consumption at the data centers is estimated to be less than 1%.

Measures being taken to increase the use of electricity from renewable energy sources that go above and beyond purchasing green electricity include the expansion of the Company's own photovoltaic (PV) systems. One such new system went live in 2022 at the new data center in Worcester, UK. Other PV systems for data centers were installed in the U.S.A. and France in the 2023 reporting period. ✓

Managing Consumption with an ISO 50001-compliant Energy Management System

✓ In 2018, the management of the IONOS data centers decided to introduce an ISO 50001-certified energy management system (EnMS). This EnMS covers the data centers that the IONOS Group operates itself, where it can directly manage energy consumption. Using it allows IONOS to continuously pursue its goals of increasing energy efficiency and ensuring transparency. Consequently, the EnMS can be used to detect any possibilities for optimizing energy efficiency early on. This means that, on the one hand, potential savings can be leveraged while on the other allowing external requirements such as those set out in Germany's new Energy Efficiency Act (EnEfG) 2023 to be implemented. In this way, the EnMS makes an important contribution to sustainability management.

The head of TechOps Infrastructure is responsible for the EnMS and its strategic focus. An energy management team consisting of several members of staff ensures that the EnMS is aligned with the targets set. The team comprises the regional staff responsible for this topic at the IONOS data centers in the countries concerned (Germany, France, Spain, the United Kingdom, and the U.S.A.). In addition, a management system manager has been appointed. ✓

Energy Efficiency at the Group's Own Data Centers

- ✓ The modernization of legacy data center buildings and the construction of new ones have helped reduce electricity consumption in recent years and enhanced energy efficiency. Thanks to the measures taken, IONOS data centers have PUE (power usage effectiveness) ratios of between 1.24 and 1.86.

Particularly good efficiency values can be achieved with newly built data centers. The new data center in Worcester in the West Midlands (UK) commenced operations in the fall of 2022. It was designed and implemented from the start with a focus on energy efficiency and sustainability. The project aims both to increase capacity and to enhance operational efficiency in the United Kingdom, and will gradually replace the country's previous data center in Gloucester.



The ideal (and theoretical minimum) PUE ratio for a data center is 1. Ratios of less than 1.5 are considered good and ratios of less than 1.2 as very good. Older data centers typically have ratios of up to 1.8.

A photovoltaic system on the roof of the new data center allows the company to generate up to 10% of the energy needed itself. The emergency generator sets run on diesel made from hydrogenated vegetable oil, cutting carbon emissions by up to 90%. The CO₂ generated when manufacturing the building's hull was offset using certificates.

IONOS is also constantly implementing projects and measures within its data centers in order to save energy and enhance energy efficiency:

- Capacity utilization per server is being steadily increased, which could theoretically reduce the number of servers required.
- Old servers are being replaced with more modern and more energy-efficient hardware ahead of schedule.
- Some server hardware is built to order for United Internet. In these cases, no unnecessary components are used, and energy-saving processors and power supply units that are designed to minimize heat losses are selected, among other things.
- The web hosting system used by United Internet Group companies is a highly optimized, proprietary, Linux-based system that allows data from thousands of customers to be managed on a single server, and hence optimizes resource usage.
- Virtualization is increasingly facilitating the replacement of bare metal servers by virtual servers.
- The use of containers avoids the need for redundant operating system kernel operations; instead, the kernel is shared by all instances, enabling even more elastic, load-based scaling of the IT resources provided. ✓



Bare metal server: A server that hosts a single customer or user.

Container: An alternative to conventional server virtualization. This approach is considered to be especially resource-friendly.

Balanced Design – The New Standard for All Future Data Center Projects

✓ The demands placed on data centers are increasing all the time – both in terms of performance and regarding environmental aspects. The challenge for operators is to find a balance between ensuring high-availability, secure operations on the one hand, and cost and energy efficiency on the other. The new data center in Worcester that was mentioned earlier aims to provide a balanced combination of availability, energy efficiency, construction time, and simple, flexible operations. It was designed to offer Uptime Institute Tier IV-compliant distributed redundancy throughout – one of the most highly redundant operating standards in the data center ecosystem. The new data center design gives IONOS a scalable, energy-efficient, state-of-the-art server and cloud infrastructure that offers high availability and an attractive price-performance ratio to match.

The new data center design also features a “pay as you grow” approach. All data centers that are newly built by IONOS, including the one in the United Kingdom, are constructed in such a way that they can be extended on the fly at any time if needed. Only essential components are installed and operated to start with – a highly cost-effective approach. As a result, there are no excess units that have to be replaced at some point because they are showing signs of age even though they have never been used. This conserves valuable resources and saves on maintenance costs, while equipment that has not yet been installed also does not consume any power. IONOS uses this approach for large components such as UPS systems, cooling generators, and cooling units. ✓



UPS systems: Uninterruptible power supply systems. Battery-driven systems that provide immediate short-term back-up power supplies in the case of mains power failures.

Increasing Energy Efficiency in the Consumer Applications Segment

✓ The volume of data on the portals (for e-mail and cloud storage) has risen sharply since 2017 (mail-store has gone from 20.6 PB in 2017 to 47 PB at the end of 2023, while cloud storage has expanded from 0.9 PB to 16.4 PB over the same period). User activity has also risen, from 1.4 billion log-ins in 2017 to nearly 3.68 billion in 2023. In addition, customers are offered a large number of new products and features that also need storage space and computing power (Smart Inbox, netID, full-text search, enhanced spam recognition, etc.). Given this clear increase in user numbers, data volumes, and functional requirements, the Consumer Applications Segment is working continuously to increase resource and energy efficiency.

Work was performed during the reporting period to develop KPIs that can be used for the long term with the goal of reliably reflecting various aspects of operations and the application environment, especially in relation to software and infrastructure efficiency, and permitting measurability. The first step was to define IT power consumption per CPU hour. The underlying data was captured in a pilot project in the cloud infrastructure and will now serve as the index baseline for comparison in the coming years. ✓

- ✓ Other KPIs that will throw light on software efficiency, user numbers, and enhancements to product features are being prepared.

The software on which GMX, WEB.DE, and mail.com brand products are based builds on a powerful server infrastructure in the IONOS data centers. In recent years, a private cloud infrastructure was developed that takes the form of 16 Kubernetes clusters in three data centers. This allows different applications to be run together on a central platform without having to provide dedicated technical resources designed to cope with maximum loads for each application. The construction and continuous expansion of the infrastructure is based on strategic decisions. The Management Board is regularly informed of the progress made. Migrating United Internet's software assets to this platform reduced the number of servers and virtual machines despite the increase in requirements mentioned above. Today, more than 50% of the software solutions are already running in the cloud. Measures are being derived on the basis of the KPI defined above (energy consumption per CPU hour) to further optimize capacity utilization and energy efficiency going forward. ✓

Energy Consumption by the Fiber-optic and Mobile Network

- ✓ A high priority is also given to reducing electricity consumption and associated environmental impacts during fiber-optic network operations. The most important measure being taken here is to use green electricity at the Company's own technical locations. 1&1 Versatel does not itself manage electricity procurement for those fiber-optic networks that it sources from third parties (city carriers, Deutsche Telekom, etc.). In these cases electricity consumption is paid for via usage fees. For those locations in which 1&1 Versatel cannot influence electricity sourcing, it is planning to fully offset emissions using validated certificates in the year following receipt and review of the current consumption invoices; this will be done for the first time for the 2023 reporting period. This means that offsetting for the 2023 reporting period will be performed after the sustainability report has been published.

Air conditioning technology was optimized at a number of German locations in the 2023 reporting period as part of work on expanding the 5G network by installing direct and indirect free cooling systems. This kind of system uses cool outside air for air conditioning, hence cutting energy consumption.

A clear increase in electricity consumption was recorded in the 2023 reporting period, due in particular to the steady expansion of the fiber-optic network. This is largely due to the systematic push to connect industrial estates, the construction of networks for (large) customers, partnerships with other network operators, and the acquisition of existing infrastructure.

As in previous years, the electricity consumption figures disclosed here show electricity consumption at 1&1 Versatel's own locations and at those locations where 1&1 Versatel is a user. For the first time the figures also include consumption by the Consumer Access Segment's mast locations that were constructed in the reporting period.

In addition to the consumption of electricity, 1&1 Versatel's technical locations produce residual emissions from standby power systems (emergency power) during normal operations (emergency operations and testing). The continuous expansion of 1&1 Versatel's network means that the number of technical locations is also increasing. The plan is for the central energy service provider to supply the company's own locations with certified green energy. However, in rare exceptions power cannot be supplied via the local network provider in time. In these cases, standby power systems are being used temporarily as a stop-gap measure until regular operations can start as quick as possible and the intended energy service provider can start supplying energy, so as to avoid endangering the rollout schedule. The volume and duration of the standby operations required in these cases will be successively reduced as the network expansion process is optimized. ✓

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
					Energy Consumption and Decarbonization Material Efficiency and Circularity

Electricity consumption – fiber-optic and mobile network in MWh	2021	✓ 2022	✓ 2023
Electricity consumption – technical locations ⁽¹⁾	56,589	66,408	86,490
thereof green electricity	21,148	57,056	79,073
Fuel consumption – technical locations	n/a	n/a	335

(1) The figures cover electricity consumption for all 1&1 Versatel's own technical locations, plus locations where 1&1 Versatel is a user. Consumption was estimated for a few individual locations for which no readings are currently available. The itemized consumption data shown in previous years was reported in total for the reporting period. Consumption for the 2023 reporting period also includes consumption for the 1&1 mobile network. Electricity consumed to power third-party mobile networks (such as national roaming) is not included.

Energy Consumption by Office and Logistics Buildings

✓ United Internet's office and logistics buildings account for a comparatively small share of the Group's total energy consumption. These buildings need energy in the form of electricity and heating.

Efforts in the reporting period and in previous years focused on saving energy and reducing emissions in the data centers and the fiber-optic network. An end-to-end management approach for energy consumption in office and logistics buildings had not yet been put in place during the reporting period. The newly captured figures will serve as the basis for expanding policies and setting targets in this area. ✓

Electricity Consumption at Office and Logistics Locations

✓ The electricity sourced for a large part of the Group was switched to certified green electricity in recent years, reducing carbon emissions and the resulting climate impact. This migration process has now largely been completed, with a total of 39 – including all major – office and logistics locations in Germany and Austria now using certified green electricity.

Electricity consumption at office locations in Germany declined slightly year over year. Further analysis is needed to determine whether this decrease is attributable to energy saving measures in 2023.

Only incomplete information is available for the foreign office locations (roughly 18% of the Group's total workforce); this applies both to consumption figures and to the use of renewable energy. Consumption for the international locations was therefore extrapolated so as to be able to disclose a total figure for electricity consumption throughout the Group. ✓

Electricity consumption – office and logistics buildings in MWh ⁽¹⁾	2021	✓ 2022 ⁽²⁾	✓ 2023
Electricity consumption – German locations	12,409	11,463	10,359
Electricity consumption – international locations	n/a	2,028	2,430
Total electricity consumption	12,409	13,491	12,789

(1) The figures relate to United Internet's offices and related technical infrastructure. The figures for the international locations are based on estimates using the location size (area, number of employees).

(2) Figures adjusted due to better data availability.

Heating Consumption at Office and Logistics Locations

✓ An overall estimate of heating consumption has been published for the current reporting period. Inconsistent and staggered meter reading and billing periods and the fact that, for many locations, heating consumption can only be determined using landlords' service charge invoices make it more difficult in many locations – and in some cases impossible – to capture exact data.

During extrapolation of the heat consumption data for the current reporting period, inconsistencies in the way the prior-year estimates were calculated were discovered; these led to a significant discrepancy in the consumption data. As a result, the prior-year figures were corrected retrospectively using an optimized estimation methodology.

The figures given now offer a plausible estimate of United Internet's total heating consumption, which – given the fact that heat generation is based on fossil fuels – make a significant contribution to the Group's emissions. ✓

Heating consumption – office and logistics buildings in MWh⁽¹⁾	2021	✓ 2022⁽²⁾	✓ 2023
Measured heating consumption	3,426	9,820	6,671
thereof natural gas	3,426	3,818	2,315
thereof district heating	n/a	5,760	4,188
thereof heating oil	n/a	242	169
Estimated heating consumption for remaining locations	n/a	3,355	9,371
thereof natural gas	n/a	1,391	4,321
thereof district heating	n/a	1,964	5,050
thereof heating oil	n/a	0	0
Total heating consumption	3,426	13,176	16,042

(1) The figures for measured gas, district heating, and heating oil consumption relate to German and Austrian locations that account for roughly 40% of the Group's office space. The actual figures for the prior year were used, since in many locations heating consumption can only be determined using landlords' service charge invoices, which had not been submitted for the reporting period by the editorial deadline. Heating consumption was estimated for all locations for which no consumption data was available.

(2) Figures adjusted due to better data availability.

Energy Consumption by Company Cars

✓ United Internet works together with external partners when using rental and company cars. These partners provide it with regular information on vehicle fleet usage and evaluate fuel cards, enabling United Internet to monitor trends in fuel consumption and associated greenhouse gas emissions. ✓

Company cars	2021	✓ 2022	✓ 2023
Fuel consumption (gasoline and diesel) in liters	834,306	953,058	1,234,945
Fuel consumption per company vehicle in liters ⁽¹⁾	1,107	1,217	1,575
Electricity consumption in MWh ⁽²⁾	-	-	192
Electricity consumption per company e-vehicle in MWh/vehicle	-	-	3.2

(1) The number of vehicles reported as assets as of December 31 of the reporting period in question (2023: 844; 2022: 783; 2021: 754); the number of vehicles in the fleet may vary over the course of the year.

(2) Consumption figures for e-vehicles in the reporting period were projected on the basis of the net costs and an average price per KWh, due to insufficient data being available.

Own Direct and Indirect Greenhouse Gas Emissions

✓ The energy consumption data above permit an assessment of the United Internet Group's direct (Scope 1) and indirect (Scope 2) own greenhouse gas emissions to be made for the first time.

Although electricity consumption accounts for roughly 85–90% of United Internet's total energy consumption, electricity-related emissions only account for roughly one-third of total emissions. ✓

Carbon emissions in tonnes of CO ₂ equivalents ⁽¹⁾	2021	✓ 2022 ⁽²⁾	✓ 2023
CO ₂ equivalents from heating energy consumption (gas and oil)	452	1,108	1,390
CO ₂ equivalents from fuel consumption in data centers	208	267	257
CO ₂ equivalents from fuel consumption in technical locations	-	-	87
CO ₂ equivalents from fuel consumption for company cars ⁽³⁾	3,074	3,025	3,204
Total direct carbon emissions (Scope 1)	3,734	4,400	4,938
CO ₂ equivalents from electricity consumption in data centers ⁽⁴⁾	n/a	13,857	0
CO ₂ equivalents from electricity consumption in the fiber-optic and mobile network	14,885	5,777	3
CO ₂ equivalents from electricity consumption in offices and logistics buildings	1,549	1,572	1,718
CO ₂ equivalents from electricity consumption – company cars	-	-	131
CO ₂ equivalents from district heating for offices and logistics buildings	n/a	2,163	2,587
Total indirect own carbon emissions (Scope 2)	16,434	23,369	4,440
Total own carbon emissions (Scope 1+2)	20,168	27,769	9,378

(1) Energy and fuel consumption figures were converted into carbon emissions using official conversion factors provided by e.g., the Bundesamt für Wirtschaft und Ausfuhrkontrolle (the Federal Office for Economic Affairs and Export Control), the European Energy Agency, and the Association of Issuing Bodies.

(2) Figures adjusted due to better data availability.

(3) The emissions from fuel consumption for company cars include extrapolations.

(4) In contrast to the previous year, emissions from leased data centers were assigned to Scope 3 instead of Scope 2 in the reporting period. These are estimated to be approximately 18,000 tonnes of CO₂ equivalents for 2023.

(5) In contrast to the previous year, emissions from leased data centers were assigned to Scope 3 instead of Scope 2 in the reporting period. These are estimated to be approximately 18,000 tonnes of CO₂ equivalents for 2023.

✓ A large proportion of the electricity consumed does not produce any carbon emissions since green electricity is used (market-based method). Calculating the emissions theoretically on the basis of the regional electricity mix (location-based method) produces a figure of 68,542 tonnes of CO₂ equivalents. In other words, using electricity from renewable energy sources allows United Internet to significantly reduce the Group's total emissions. ✓

Indirect Greenhouse Gas Emissions in the Value Chain

Whereas more or less complete estimates of United Internet's direct (Scope 1) and indirect (Scope 2) own greenhouse gas emissions can be produced, it has not been possible so far to adequately analyze and quantify a large majority of the indirect emissions in its value chain (Scope 3). Existing data and comparisons with other companies suggest with a high degree of probability that Scope 3 emissions significantly exceed Scope 1 and Scope 2 emissions. United Internet is attempting to successively determine reliable information and estimates about all 15 Scope 3 categories (as set out in the GHG Protocol).

The following sections contain fragmentary information about two Scope 3 areas for which data and estimates have been available for some time.



GHG Protocol (Greenhouse Gas Protocol): An international greenhouse gas emissions accounting standard.

Employee Mobility

GRI 302-1
 GRI 302-2
 GRI 305-1
 GRI 305-2
 GRI 305-3

The Group is distributed across roughly 40 locations in nine countries, a fact that makes high demands on employee mobility. Employee travel generates carbon emissions.

United Internet aims to reduce travel-related emissions, both by avoiding business trips and by using climate-neutral options such as rail travel. The Commercial Services department works closely together with HR to manage employee mobility. Responsibility for this topic ranges from business trip management through vehicle fleet monitoring down to defining the terms on which company cars are provided and can be used.

United Internet has taken the following measures to promote environmentally friendly mobility:

■ **Avoiding business trips**

Equipping meeting rooms with conference call and videoconferencing technology means that many business trips can be avoided. In addition, instant messaging services improve internal communications and can help reduce trips between locations even further.

■ **Climate-friendly travel**

The approvals process is designed to encourage employees to use the train as their preferred means of transportation. This allows climate-neutral travel for long-distance trips. What is more, employees can use the car pool service on the Company's intranet to arrange to travel together. Local rules that are similar to the general Group rules exist in some segments.

■ **Vehicle fleet**

United Internet's company car rules limit the impact the vehicle fleet has on the environment, e.g., by restricting the available engine options. In addition, the Group works continuously to ensure its fleet represents the state of the art at all times from both an environmental and an economic perspective. United Internet also examines the use of alternative technologies, with the goal in all cases being to take economically and environmentally acceptable decisions. Vehicle fleet management is largely performed by United Internet Corporate Services. Additional local rules now only exist in a few cases.

■ **Leasing of company bicycles**

The United Internet Group has offered a company bicycle leasing scheme since June 2020. Employees can use the scheme to lease bicycles at a subsidized monthly rate and can actively contribute to protecting the environment and to improving the traffic situation by cycling to work, among other things. Employees have reacted positively to the offering.

■ **Paperless travel expense claims**

Starting in 2019, the United Internet Group introduced a workflow for submitting paperless travel expense claims that also offers improved transparency as to alternative means of transportation and travel expenses.

COMPANY PROFILE	EU TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY
					Energy Consumption and Decarbonization Material Efficiency and Circularity

Rail travel ⁽¹⁾	2021	2022	2023
Passenger kilometers (pkm) for long-distance travel	842,721	3,073,332	4,853,107
Pkm for long-distance travel per employee ⁽²⁾	90	311	469
CO ₂ equivalents from long-distance travel in tonnes (Scope 3)	0	0	0
Pkm for local travel	74,223	273,655	305,099
CO ₂ equivalents from local travel in tonnes (Scope 3)	0	0	0
Climate-neutral rail travel in % of total	100	100	100

(1) The figures relate to the United Internet Group in Germany. They are taken from Deutsche Bahn's annual client environmental data report ("Umweltbilanz").

(2) The figures relate to the United Internet Group's core employees in Germany (2023: 10,346; 2022: 9,892; 2021: 9,388).

Air travel ⁽¹⁾	2021	2022	2023
Kerosene consumed in liters ⁽²⁾	22,294	82,883	124,277
Kerosene consumed per employee in liters ⁽³⁾	2.4	8.4	12.0
Total kilometers flown	626,226	2,328,162	3,452,150
CO ₂ equivalents in tonnes ⁽⁴⁾ (Scope 3)	189	580.2	792.3

(1) The figures relate to the United Internet Group in Germany in its entirety.

(2) Calculated on the basis of the average kerosene consumption data per passenger and 100 km provided by the Bundesverband der deutschen Luftverkehrswirtschaft (German Aviation Association – BDL) (2023: 3.60 l; 2022: 3.56 l; 2021: 3.56 l).

(3) The figures relate to the United Internet Group's core employees in Germany.

(4) The figures are based on travel agent data.

Rental cars ⁽¹⁾	2021	2022	2023
Fuel consumption (gasoline and diesel) in liters ⁽²⁾	43,545	114,817	65,297
Fuel consumption per employee in liters ⁽³⁾	5.3	14.4	6.3
CO ₂ equivalents in tonnes ⁽⁴⁾ (Scope 3)	79	211	152

(1) The figures relate to the United Internet Group in Germany in its entirety.

(2) The figures are based on the service provider data and on internal extrapolations.

(3) The figures relate to the United Internet Group's core employees in Germany.

(4) The figures are based on service provider data and on internal extrapolations.

Emissions from Shipments

All 1&1 product deliveries have been climate-friendly since August 2022. 1&1 works together with Germany's leading shipping companies to achieve this and can guarantee carbon-neutral delivery through a mix of avoiding and offsetting emissions. It pays the extra costs resulting from this for customers in full.

Based on the analyses by the relevant logistics services providers, transporting 1&1 shipments generated 1,959 tonnes of greenhouse gas emissions in 2023 (2022: 1,532 tonnes).⁽¹⁾

These emissions were not generated by the organization itself, but are the result of its business activities and as such the Greenhouse Gas Protocol requires them to be counted towards Scope 3 emissions as purchased transportation services for products sold.

(1) The figures are based on the information supplied by 1&1's logistics services providers. They are reported using the "well-to-wheel" (WTW) method.

Shipping distances	2021	2022	2023
CO ₂ equivalents in tonnes ⁽¹⁾ (Scope 3)	1,422	1,532	1,959

(1) The figures are based on the information and estimates supplied by our logistics services providers. They are reported using the "well-to-wheel" (WTW) method. The figures for each previous year may change as a result of subsequent corrections.

Since August 2022, 1&1's deliveries to customers have been carbon-neutral due to offsetting. In addition, 1&1 sources packaging and printed materials from local suppliers, avoiding transporting them for long distances and cutting carbon emissions.

Material Efficiency and Circularity

Material topic: Material efficiency and circularity

✓ With respect to **material efficiency and circularity** – the second material topic in the area of environmental responsibility – the focus is on how IT hardware used by the Group itself and customer devices such as smartphones, tablets, and routers are handled. Approaches that will form part of a future overarching policy were already in place during the reporting period, but no overarching targets and goal have been defined as yet. It is planned to develop these in the course of future work on implementing the CSRD requirements. Information on existing measures and on the reuse of internally used IT equipment is disclosed in the subsections on this topic.

Since United Internet is an access and applications provider, its business with physical products primarily uses electronic devices and hardware. United Internet's applications are developed either by it or together with partner organizations, and are run in the data centers that it owns or uses. By contrast, it primarily provides customers with information and communications technology (ICT) hardware – and especially devices such as smartphones and routers, tablets, laptops, web surfing hardware, and accessories – along with rate plans for using its mobile network and broadband services. Moreover, the expansion and operation of Germany's fourth mobile network is leading to a need for greater resources. This comprises material for antenna components and masts, and the establishment of additional data centers. In addition, employees use IT hardware to perform their tasks.

As a result, **material efficiency and circularity** were identified as a material topic for United Internet during the 2022 materiality analysis. The focus here is on the environmental impact of its own and customers' hardware. Manufacturing these entails the use of large volumes of raw and finished materials, some of which are only available in limited amounts at a global level (e.g., rare earths) and which entail energy-intensive extraction and processing. Their mining and manufacturing can also result in environmental pollution. What is more, extraction of these raw materials sometimes also entails the risk of potential violations of minimum social standards and human rights. The subsequent disposal of hardware and electronic components also involves a large number of environmental risks. ✓

✓ In view of this, United Internet aims to ensure that components and devices are used as efficiently as possible, and hence to conserve resources, minimize waste, and achieve a high level of reuse and recycling. United Internet has been taking a wide range of measures in this area for several years; the examples given below relate in particular to the Consumer Access Segment. How to handle end-user devices is also a relevant aspect for the Business Access Segment, and will be systematically enhanced in future. Although the segments have already implemented and will continue to implement a variety of individual measures designed to promote efficient resource usage, it was not possible to put an end-to-end, overarching policy in place in the reporting period due to limitations on time and resources. United Internet is taking the opportunity offered by preparations for future reporting requirements to discuss existing processes and responsibilities in the departments and at the service providers concerned, and to identify opportunities for capturing available data in this area. After this, the future management approach for the material topic of **material efficiency and circularity** will aim to further systematize existing activities and processes in all relevant segments, include clear targets and due diligence rules, set out corporate management's involvement, define additional measures, and ensure their success is measurable and transparent. ✓

Customer Hardware

The Circular Economy for End-user Devices in the Consumer Access Segment

✓ The Consumer Access Segment embeds the principle of the circular economy in its internal business processes and along the entire value chain. This is achieved by refurbishing sold and returned customer hardware for resale. ✓

GRI 417-1



[See waste disposal and collection sites](#)

Reuse of Customer Hardware

✓ A number of 1&1 brands have been offering refurbished devices since 2019. The Reverse Logistics and Refurbishment team examines and tests all returned devices in the tablets, mobile devices, and laptops product groups in detail for reusability. Devices that meet all quality criteria at the end of this process – and especially with respect to their working order and data privacy – are equipped with the necessary accessories and can then be reintroduced onto the market with a 24-month guarantee. Devices that cannot be refurbished by 1&1 are passed on to an external service provider for repair or professional disposal.

1&1 also offers a trade-in campaign, with which customers can return used smartphones, tablets, and notebooks. More than 67,000 old devices were taken back in 2023 and were forwarded by 1&1 for recycling. Customers can hand back their old devices in return for a bonus when ordering new ones.

Where hardware is defective, customers can have them repaired and be loaned a device for the duration of the repair, returning it to 1&1 afterwards. Alternatively, customers can receive a new device direct in line with the rules governing 1&1's exchange service. The defective device is returned to 1&1 or a certified repair service provider. Its functionality is then tested and any defects repaired as far as possible, after which the device may be refurbished. The goal is to prolong the life of the devices and prevent them from having to be scrapped for as long as possible.

This process led to a total of roughly 45,500 mobile devices, tablets, and laptops and roughly 128,000 DSL routers being returned to 1&1 or a certified repair service provider in 2023. ✓

Handling Customer Devices in the Business Access Segment

A number of 1&1 Versatel services involve customer premises equipment (CPE) being installed on site or provided to customers for use. These technical devices and equipment generally remain 1&1 Versatel's property. They are either deinstalled by 1&1 Versatel at the end of the contract period or handed back or returned to 1&1 Versatel.

1&1 Versatel has a long-term partnership with a specialized maintenance and logistics service provider to handle the logistics processes. This company's core competencies include maintaining and refurbishing used electronic equipment. This makes it possible to reuse the devices and prolongs their life. In addition, it saves the energy and other resources needed to manufacture new products, avoiding the carbon emissions associated with this. The company uses a ISO 14001:2015-certified environmental management system to identify, monitor, and reduce potentially negative effects from environmental aspects. The service provider also established an ISO 9001:2015-certified quality management system to ensure that its own high quality standards are put into practice.

End-user devices that are returned by customers are stored by the service provider and their functionality tested as needed before they are redeployed. Devices whose life cycles mean they can still be used are refurbished after testing. If it no longer makes sense to refurbish and deploy them, the components are sent for professional waste disposal. The logistics service provider works together with certified waste disposal companies that not only comply with data privacy requirements but also recycle the components.

The company's European headquarters act as 1&1 Versatel's incoming goods gate for all stockpiled components and all used and defective components that are returned to the logistics function. The company's central logistics location reports a 100% recycling rate for packaging waste. All packaging used to return hardware is FSC-certified and includes a proportion of recycled cardboard. Wrapping paper is used as filler material in most cases, along with recycled cardboard packaging. To date, 1&1 Versatel has used specially branded PVC adhesive tape for its shipments. The goal is to switch to more environmentally friendly polypropylene adhesive tape in 2024.

Hardware in Data Centers and Office Buildings

GRI 301-1

- ✓ For 13 years now, United Internet has ensured that some of its internally used servers and network devices that have reached the end of their service life are recycled in an environmentally sound way by passing them on to refurbishment specialist AfB gGmbH. This organization recycles them professionally or reclaims them for reuse, prolonging the life of the hardware and conserving resources. AfB is a disability inclusion company; according to the figures that it has provided, roughly 42% of its current employees are people with disabilities. This means that United Internet does not just pass on its hardware to environmental and recycling experts, but also aims to enhance employment opportunities for people with disabilities. ✓

✓ AfB reclaimed or recycled the following volumes of old IT equipment for United Internet over the past three years:

GRI 305-3

Old IT equipment	Number of devices			Reclaimed and reused in %			Raw materials recovered through recycling in %		
	2021	2022	✓ 2023	2021	2022	✓ 2023	2021	2022	✓ 2023
PCs	202	724	180	75	94	91	26	6	9
Notebooks	881	1,340	1,302	95	94	93	5	6	7
Tablets	17	62	27	53	10	52	47	90	48
Flat-screens	324	963	2,062	48	47	92	39	53	8
Mobile devices	435	911	486	61	10	0	52	90	100
Servers	5,076	2,394	3,592	20	52	42	80	48	58
Printers	18	7	1	28	14	0	72	86	100

United Internet delivered roughly 105 tonnes of hardware to AfB in 2023, helping to save 843 tonnes of CO₂ equivalents. ✓

Efficient Transportation Packaging

Part of the Consumer Access Segment's business involves providing customers with products such as smartphones and routers so they can use its services. This task is performed for all 1&1 Group brands by the company's own logistics center in Montabaur.

The (outer) packaging material consists of 75–80% recycled material, while the shipping cartons are already made from 100% recycled material. Work is ongoing at present to switch all packaging and filler material to recyclable variants. Recycling of (secondary) packaging materials by service provider Landbell AG and by the "Duales System Deutschland GmbH – The Green Dot" led to the equivalent of 388.1 tonnes of carbon emissions being saved in 2023 (2022: 301.9 tonnes).

ANNEX

About This Report

This sustainability report is addressed to all United Internet stakeholders. Key groups here include investors, shareholders, analysts, customers, employees, business partners, NGOs, political representatives, and the general public.

Report Structure, Methodology, and Frameworks

GRI 2-2

This sustainability report includes United Internet's separate consolidated nonfinancial report as required by the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz – CSR-RUG; sections 315b and 315c in conjunction with section 289c of the German Commercial Code (Handelsgesetzbuch – HGB)).



The disclosures on diversity required by the CSR-RUG are to be found in the Management Report section of United Internet Group's [Annual Report](#).

This report contains the statutory disclosures on environmental matters ("Environmental Responsibility" chapter), employee-related matters and social matters ("Social Responsibility" chapter), respect for human rights, and anti-corruption and bribery matters ("Corporate Responsibility" chapter), plus supplementary disclosures on United Internet's material topics. These include information security, data privacy, and digital participation in general – all of which are particularly relevant to the sector. This is why these topics are presented in a separate "Digital Responsibility" chapter.

- ✓ In addition to the CSR-RUG, United Internet's reporting is based on the internationally recognized sustainability reporting standards published by the Global Reporting Initiative (GRI). ✓

The report has been prepared with reference to the GRI Standards 2021. Both the CSR-RUG and the GRI Standards expect information to be presented on how the material topics are identified and their impacts are dealt with, and in particular the associated goals and measures, and the procedures used for risk identification and mitigation. United Internet described the process used to determine the material topics in the "Material topics" subsection of the "Sustainability at United Internet" section. In addition, the European Commission's Guidelines on nonfinancial reporting were applied, which build on Directive 2014/95/EU as regards disclosure of nonfinancial and diversity information by certain large undertakings and groups – the European Directive underlying the CSR-RUG.

Other Reporting Requirements



See the United Internet Group's [Annual Report](#).

- ✓ The CSR-RUG also requires the principal risks to be reported that are linked to the Group's operations or to its business relationships, products, and services and that are highly likely to cause material adverse impacts on the abovementioned aspects, to the extent that these risks are necessary for an understanding of the organization's development, performance, and position, and of the impacts on the abovementioned aspects. For further information, please see the Risk Report in the Group's Annual Report, which presents the centrally managed risk management system.

Due to the measures that have been taken, there are no material nonfinancial risks associated with United Internet's business activities, business relationships, and products that highly probably have or will have severe adverse impacts on the nonfinancial aspects (pursuant to section 289c(2) of the HGB). ✓

Reporting Period, Reporting Cycle, and Scope of Application

United Internet's sustainability report is published annually. This report covers the fiscal year from January 1, 2023, to December 31, 2023, like the financial reporting. Where appropriate, prior-period figures for fiscal years 2021 and 2022 are presented or outlooks are given, as required under the GRI Standards. Such places are specifically indicated.

GRI 2-2
GRI 2-3

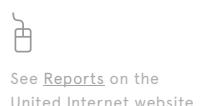
Since this is the sustainability report for the United Internet Group, the statements it contains apply in principle to all divisions and locations, and to all subsidiaries in which United Internet holds a majority interest. Where individual disclosures do not yet apply to all companies, locations, and areas covered by this report, this is indicated. The goal is to continuously expand the data pool on which the reporting is based. The previous report was published in April 2023.

Preparation, Publication, and Examination of the Sustainability Report

The consolidated nonfinancial report in the form of this sustainability report is prepared and published by United Internet AG's Chief Financial Officer on behalf of the Company's Management Board. Information required by the CSR-RUG underwent a limited assurance review in accordance with ISAE 3000 (revised). In the course of its subsequent independent examination, the Supervisory Board addressed the nonfinancial report as a whole in depth and examined it to establish whether it complies with the law, and is due and proper and appropriate. The Supervisory Board critically evaluated the contents of the consolidated nonfinancial report and discussed them with the Management Board, which was available to answer supplementary questions and provide additional information. Following its own examination, the Supervisory Board came to the conclusion that there were no grounds for any objections to the consolidated nonfinancial report.

GRI 2-5

This report will be made publicly available in German and English as a PDF download on United Internet AG's website as from early April 2024.



Key Figures According to EU Taxonomy

✓ Key Figures According to EU Taxonomy – Turnover 2023 ✓

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	Turnover (3)	Proportion of Turnover, year N(4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)			
Economic Activities (1)		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1. Environmentally sustainable activities (Taxonomy-aligned)																		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.0%			
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	N	0.0%	E		
Of which Transitional		0.0	0.0%	0.0%				N	N	N	N	N	N	N	0.0%		T	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)																		
Data processing, hosting and related activities	CCM 8.1	1,475.7	23.8%	EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	22.5%			
Sale of second-hand goods	CE 5.4	20.7	0.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL						n/a			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,496.4	24.1%	23.8%	0.0%	0.0%	0.0%	0.3%	0.0%							22.5%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		1,496.4	24.1%	23.8%	0.0%	0.0%	0.0%	0.3%	0.0%							22.5%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Turnover of Taxonomy-non-eligible activities			4,716.8	75.9%														
Total			6,213.2	100.0%														

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective

N/EL - Taxonomy non-eligible activity for the relevant objective

✓ Key Figures According to EU Taxonomy – CapEx 2023 ✓

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Biodiversity (16)					
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	0.0%			
Of which Enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	0.0%	E		
Of which Transitional		0.0	0.0%	0.0%						N	N	N	N	N	N	0.0%		T	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	6.7	0.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.4%			
Acquisition and ownership of buildings	CCM 7.7	30.5	2.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							11.7%			
Data processing, hosting and related activities	CCM 8.1	75.8	7.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL							9.3%			
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		113.0	10.4%	10.4%	0.0%	0.0%	0.0%	0.0%	0.0%							21.4%			
A. CapEx of Taxonomy eligible activities (A.1+A.2)		113.0	10.4%	10.4%	0.0%	0.0%	0.0%	0.0%	0.0%							21.4%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		976.1	89.6%																
Total		1,089.1	100.0%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective

N/EL - Taxonomy non-eligible activity for the relevant objective

✓ Key Figures According to EU Taxonomy – OpEx 2023 ✓

Financial year 2023	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022(18)	Category enabling activity (19)	Category transitional activity (20)
	Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)					
			€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)			0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	0.0%			
Of which Enabling			0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	0.0%	E		
Of which Transitional			0.0	0.0%	0.0%						N	N	N	N	N	N	0.0%		T	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Transport by motorbikes, passenger cars and light commercial vehicles		CCM 6.5	1.5	1.4%	EL	N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	1.0%			
Data processing, hosting and related activities		CCM 8.1	21.1	20.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	11.6%			
Sale of second-hand goods		CE 5.4	0.1	0.1%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	n.a.			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			22.7	21.5%	21.5%	0.0%	0.0%	0.1%	0.0%	0.0%								12.6%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)			22.7	21.5%	21.5%	0.0%	0.0%	0.1%	0.0%	0.0%								12.6%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities				82.7	78.5%															
Total				105.4	100.0%															

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective

N/EL - Taxonomy non-eligible activity for the relevant objective

✓ Key Figures According to EU Taxonomy –Template 1 ✓

Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

GRI Content Index

Statement of use	United Internet has reported the information cited in this GRI content index for the period from January 1, 2023 – December 31, 2023, with reference to the GRI Standards.
GRI used	GRI 1: Foundation 2021

GRI standard	Location
GRI 2: GENERAL DISCLOSURES 2021	
GRI 2-1 Organizational details	"Vision," p. 6; Publication Details, p. 93
GRI 2-2 Entities included in the organization's sustainability reporting	"Business," p. 6; Annex, p. 81
GRI 2-3 Reporting period, frequency and contact point	Annex, p. 81; Publication Details, p. 93
GRI 2-4 Restatements of information	Key Figures, p.2
GRI 2-5 External assurance	"Sustainability Management," p. 9; Annex, p. 80; Independent Practitioner's Report, p. 90
GRI 2-6 Activities, value chain and other business relationships	"Business," p. 6; "Description of the Supply and Value Chain," p. 24
GRI 2-7 Employees	"Focus Goal: Equal Opportunities and Gender Balance," p. 55f.
GRI 2-9 Governance structure and composition	"Corporate Governance," p. 20; Annual Report: Corporate Governance Statement
GRI 2-10 Nomination and selection of the highest governance body	Annual Report: Corporate Governance Statement
GRI 2-11 Chair of the highest governance body	Annual Report: Report of the Supervisory Board
GRI 2-12 Role of the highest governance body in overseeing the management of impacts	"Risk Management," p. 21; "Compliance," p. 22; Annual Report: Risk, Opportunity and Forecast Report
GRI 2-13 Delegation of responsibility for managing impacts	"Risk Management," p. 21
GRI 2-14 Role of the highest governance body in sustainability reporting	"Sustainability Management," p. 9
GRI 2-17 Collective knowledge of the highest governance body	Annual Report: Corporate Governance Statement
GRI 2-18 Evaluation of the performance of the highest governance body	Annual Report: Corporate Governance Statement
GRI 2-19 Remuneration policies	Annual Report: Remuneration Report
GRI 2-20 Process to determine remuneration	Annual Report: Remuneration Report
GRI 2-21 Annual total compensation ratio	Annual Report: Remuneration Report
GRI 2-22 Statement on sustainable development strategy	Foreword, p. 4
GRI 2-23 Policy commitments	"Corporate Responsibility," p. 19; "Corporate Governance," p. 20; "Values and Principles," p. 21; "Compliance," p. 22
GRI 2-24 Embedding policy commitments	"Corporate Responsibility," p. 19
GRI 2-25 Processes to remediate negative impacts	"Compliance," p. 22
GRI 2-26 Mechanisms for seeking advice and raising concerns	"Compliance," p. 22
GRI 2-27 Compliance with laws and regulations	"Compliance," p. 22
GRI 2-28 Membership associations	"Sustainability Management," p. 11
GRI 2-29 Approach to stakeholder engagement	"Sustainability Management," p. 10f.

GRI standard	Location
GRI 201: ECONOMIC PERFORMANCE 2016	
GRI 201-2 Financial implications and other risks and opportunities due to climate change	"Risk Management," p. 21; Annual Report: Risk, Opportunity and Forecast Report
GRI 205: ANTI-CORRUPTION 2016	
GRI 205-2 Communication and training about anti-corruption policies and procedures	"Compliance," p. 22
GRI 205-3 Confirmed incidents of corruption and actions taken	"Compliance," p. 22
GRI 3: MATERIAL TOPICS 2021	
GRI 3-1 Process to determine material topics	"Material Topics," p. 11f.
GRI 3-2 List of material topics	"Material Topics," p. 13
GRI 3-3 Management of material topics	"Sustainability Management," p. 9f.; "Compliance," p. 22; "Social Responsibility," p. 45ff.
GRI 301: MATERIALS 2016	
GRI 301-1 Materials used by weight or volume	"Hardware in Data Centers and Office Buildings," p. 78
GRI 302: ENERGY 2016	
GRI 302-1 Energy consumption within the organization	"Energy Consumption and Decarbonization," p. 64ff.; "Indirect Greenhouse Gas Emissions in the Value Chain," p. 73ff.
GRI 302-2 Energy consumption outside of the organization	"Energy Consumption and Decarbonization," p. 64ff.; "Indirect Greenhouse Gas Emissions in the Value Chain," p. 73ff.
GRI 302-3 Energy intensity	"Energy Consumption and Decarbonization," p. 64ff.
GRI 302-4 Reduction of energy consumption	"Energy Consumption and Decarbonization," p. 64ff.
GRI 305: EMISSIONS 2016	
GRI 305-1 Direct (Scope 1) GHG emissions	"Energy Consumption and Decarbonization," p. 64ff.; "Indirect Greenhouse Gas Emissions in the Value Chain," p. 73ff.
GRI 305-2 Energy indirect (Scope 2) GHG emissions	"Energy Consumption and Decarbonization," p. 64ff.; "Indirect Greenhouse Gas Emissions in the Value Chain," p. 73ff.
GRI 305-3 Other indirect (Scope 3) GHG emissions	"Energy Consumption and Decarbonization," p. 64ff.; "Indirect Greenhouse Gas Emissions in the Value Chain," p. 73ff. "Hardware in Data Centers and Office Buildings," p. 78
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	
GRI 308-1 New suppliers that were screened using environmental criteria	"Responsibility for Human Rights Due Diligence and Environmental Due Diligence," p. 26; "Code of Conduct for Business Partners," p. 27
GRI 308-2 Negative environmental impacts in the supply chain and actions taken	"Description of the Supply and Value Chain," p. 24
GRI 401: EMPLOYMENT 2016	
GRI 401-1 New employee hires and employee turnover	"Working Conditions and Human Resources Strategy," p. 46; "Focus Goal: Equal Opportunities and Gender Balance," p. 55f.
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	
GRI 403-1 Occupational health and safety management system	"Occupational Health Management (OHM)," p. 57ff.
GRI 403-2 Hazard identification, risk assessment, and incident investigation	"Occupational Health and Safety in Figures," p. 60
GRI 403-3 Occupational health services	"Occupational Health Management (OHM)," p. 57f.
GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	"Occupational Health Management (OHM)," p. 59
GRI 403-5 Worker training on occupational health and safety	"Occupational Health and Safety, Including Data Center Safety," p. 60

GRI standard	Location
GRI 403-6 Promotion of worker health	"Occupational Health Management (OHM)," p. 58
GRI 403-8 Workers covered by an occupational health and safety management system	"Occupational Health Management (OHM)," p. 57f.
GRI 403-9 Work-related injuries	"Occupational Health and Safety in Figures," p. 60
GRI 404: TRAINING AND EDUCATION 2016	
GRI 404-1 Average hours of training per year per employee	"Training and Education in Figures," p. 50
GRI 404-2 Programs for upgrading employee skills and transition assistance programs	"Development and Prospects," p. 48; "Personal Development Opportunities," p. 49
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	
GRI 405-1 Diversity of governance bodies and employees	"Corporate Governance," p. 20; "Focus Goal: Inclusion and Accessibility," p. 57
GRI 406: NON-DISCRIMINATION 2016	
GRI 406-1 Incidents of discrimination and corrective actions taken	"Focus Goal: Diversity Mindset," p. 53f.
GRI 408: CHILD LABOR 2016	
GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	"Code of Conduct for Business Partners," p. 27f.
GRI 409: FORCED OR COMPULSORY LABOR 2016	
GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	"Code of Conduct for Business Partners," p. 27f.
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	
GRI 414-1 New suppliers that were screened using social criteria	"Responsibility for Human Rights Due Diligence and Environmental Due Diligence," p. 26; "Code of Conduct for Business Partners," p. 27
GRI 414-2 Negative social impacts in the supply chain and actions taken	"Description of the Supply and Value Chain," p. 24; "Responsibility for Human Rights Due Diligence and Environmental Due Diligence," p. 26; "Code of Conduct for Business Partners," p. 27
GRI 417: MARKETING AND LABELING 2016	
GRI 417-1 Requirements for product and service information and labeling	"Security of Products and Services," p. 36; "Compliance with Youth Protection Requirements," p. 36; "Technical Measures," p. 40; "Customer Hardware," p. 77f.
GRI 418: CUSTOMER PRIVACY 2016	
GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	"Privacy – A Universal Human Right," p. 44

Overview of the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)

Element	Recommendation	Chapter/section
Governance	Governance around climate-related risks and opportunities	Sustainability at United Internet/ Sustainability Management
		Responsible Corporate Management/ Corporate Governance
Strategy	Actual and potential impacts of climate-related risks and opportunities on the business (areas), strategy, and financial planning	Sustainability Management
		Responsible Corporate Management/ Corporate Governance
Risk Management	How the organization identifies, assesses, and manages climate-related risks	Responsible Corporate Management/ Risk Management
		Responsible Corporate Management/ Risk Management
Metrics and Targets	Metrics and targets used to assess and manage relevant climate-related risks and opportunities	Annual Report: Risk Management
		KPIs in "Environmental Responsibility" chapter
Governance	Governance around climate-related risks and opportunities	Environmental Responsibility
		Environmental Responsibility
Strategy	Actual and potential impacts of climate-related risks and opportunities on the business (areas), strategy, and financial planning	Environmental Responsibility
		Environmental Responsibility, Annual Report: Risk Management
Risk Management	How the organization identifies, assesses, and manages climate-related risks	KPIs in "Environmental Responsibility" chapter
Metrics and Targets	Metrics and targets used to assess and manage relevant climate-related risks and opportunities	

Independent Practitioner's Report

Independent Practitioner's Report on a Limited Assurance Engagement on Non-financial Reporting

To United Internet AG, Montabaur

We have performed a limited assurance engagement on the separate non-financial group report of United Internet AG, Montabaur, (hereinafter the "Company") for the period from 1 January to 31 December 2023 which in total comprises the disclosures denoted with a "✓" in the sustainability report of the Company for the financial year 2023 (hereinafter the "Separate Non-financial Group Report").

Not subject to our assurance engagement are the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Responsibility of the Executive Directors

The executive directors of the Company are responsible for the preparation of the Separate Non-financial Group Report in accordance with §§ (Articles) 315c in conjunction with 289c to 289e HGB ("Handelsgesetzbuch": "German Commercial Code") and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18. June 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the "EU Taxonomy Regulation") and the Delegated Acts adopted there-under, as well as for making their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the Delegated Acts adopted thereunder, as set out in section "EU-Taxonomy" of the Separate Non-financial Group Report.

This responsibility includes the selection and application of appropriate non-financial reporting methods and making assumptions and estimates about individual non-financial disclosures of the Group that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal control as the executive directors consider necessary to enable the preparation of a Separate Non-financial Group Report that is free from material misstatement whether due to fraud or error.

The EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the executive directors have disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in section "EU-Taxonomy" of the Separate Non-financial Group Report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

Audit Firm's Independence and Quality Management

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors ("Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer": "BS WP/vBP") as well as the Standard on Quality Management 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality management for audit firms (IDW Qualitätsmanagementstandard 1: Anforderungen an das Qualitätsmanagement in der Wirtschaftsprüferpraxis - IDW QMS 1 (09.2022)), which requires the audit firm to design, implement and operate a system of quality management that complies with the applicable legal requirements and professional standards.

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the Separate Non-financial Group Report based on our assurance engagement.

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the Company's Separate Non-financial Group Report, other than the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report, is not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section "EU-Taxonomy" of the Separate Non-financial Group Report.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgement of the assurance practitioner.

In the course of our assurance engagement, we have, amongst other things, performed the following assurance procedures and other activities:

- Gain an understanding of the structure of the Group's sustainability organization and stakeholder engagement
- Inquiries of the executive directors and relevant employees involved in the preparation of the Separate Non-financial Group Report about the preparation process, about the internal control system relating to this process and about disclosures in the Separate Non-financial Group Report
- Identification of likely risks of material misstatement in the Separate Non-financial Group Report
- Analytical procedures on selected disclosures in the Separate Non-financial Group Report
- Reconciliation of selected disclosures with the corresponding data in the consolidated financial statements and group management report

- Evaluation of CO2 compensation certificates exclusively with regard to their existence, but not with regard to their impact
- Evaluation of the presentation of the Separate Non-financial Group Report
- Evaluation of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Separate Non-financial Group Report

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the executive directors are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Separate Non-financial Group Report of the Company for the period from 1 January to 31 December 2023 is not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section "EU-Taxonomy" of the Separate Non-financial Group Report. We do not express an assurance opinion on the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company. We do not accept any responsibility to third parties. Our assurance opinion is not modified in this respect.

Düsseldorf, 19 March 2024

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Matthias Mühlenfeld ppa. Thomas Groth

Wirtschaftsprüfer [German public auditor]

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Rounding differences compared to the mathematically exact values for monetary units, percentages, etc. can occur in tables and references. In 2022, figures were rounded to one decimal place and adjusted retrospectively; as a result, discrepancies can occur compared to 2021.

This report is available in German and English. Both versions can be downloaded from www.united-internet.de. In case of doubt, the German version shall prevail.

Disclaimer

This report contains certain forward-looking statements which reflect the current views of United Internet's Management Board with regard to future events. These forward-looking statements are based on our current plans, estimates, and expectations, and only reflect facts valid at the time when the statements were made. Such statements are subject to certain risks and uncertainties, as well as other factors which United Internet often cannot influence but which might cause our actual results to differ materially from these statements. Such risks, uncertainties, and other factors are described in detail in the Risk Report section of United Internet AG's Annual Reports. United Internet AG does not intend to revise or update such forward-looking statements.

United Internet AG

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