

Group Sustainability Report

About This Report

Uniper SE prepares and publishes the Non-Financial Group Report in accordance with Section 315c HGB in conjunction with Sections 289c to 289e HGB and Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the Establishment of a Framework to Facilitate Sustainable Investment and Amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation). Uniper relies on the European Sustainability Reporting Standards (ESRS), which are applicable in full, as a framework (see below). Therefore, the document is also formally referred to as a Sustainability Statement in accordance with ESRS 1. The term Group Sustainability Report is predominantly used in the following, as a synonym to Non-Financial Group Report or (consolidated) Sustainability Statement.

As of 2024, the EU Corporate Sustainability Reporting Directive (hereinafter also "CSRD") requires undertakings to report on the impacts of their activities on sustainability matters and the impacts of sustainability matters on the enterprise's business performance, results and situation. The EU has adopted a series of European Sustainability Reporting Standards (ESRS) in the form of a Delegated Act, which therefore have direct legal effect in the EU member states. The CSRD Implementation Act (CSRD-UmsG) had not yet entered into force in Germany as of December 31, 2024. Therefore, the previous requirements of the above-mentioned, currently valid legal framework continue to apply to German enterprises. Uniper has decided to voluntarily implement these ESRS requirements in full under the transitional provisions.

In accordance with the ESRS requirements, the material topics were selected on the basis of the assessment of their impact, and their financial opportunities and risks. There are no material risks from Uniper's own operations or from business relationships, products and services that are very likely to have a serious negative impact on the non-financial aspects in accordance with Section 289c HGB.

In addition to the legally prescribed audit of the combined consolidated financial statements and Group Management Report, Uniper's Supervisory Board (together with the Board of Management) has asked an external auditing firm to perform an audit to attain limited assurance of the Group Sustainability Report based on a voluntary engagement.

Unlike in previous years, the frameworks of the GRI (Global Reporting Initiative) and the TCFD (Task Force on Climate-related Financial Disclosures) are no longer directly applied. However, reporting continuity is given due to the interoperability of the ESRS with the GRI and the TCFD.

Uniper fulfills the reporting obligations under the EU Taxonomy Regulation by disclosing the relevant information in the "EU Taxonomy Regulation" chapter of the present Group Sustainability Report.

The most significant non-financial indicators are presented in the chapters "Non-Financial Performance Indicators" and "Forecast Non-Financial Performance Indicators" of the Combined Management Report. These indicators are supplemented by other non-financial indicators in this Group Sustainability Report.

General Information

ESRS 2 General Disclosures

The disclosure requirements are presented in the table below. These disclosure requirements form the basis for the structure of the Group Sustainability Report and serve as sub-sections in the present chapter and in the following chapters.

IRO-2 Disclosure Requirements in ESRS covered by the Undertaking's Sustainability Statement

Disclosure requirement no. and section in the report	Description of the disclosure requirement
General information	
BP-1	General basis for preparation of the sustainability statement
BP-2	Disclosures in relation to specific circumstances
SBM-1	Strategy, business model and value chain
SBM-2	Interests and views of stakeholders
S1 SBM-2	Interests and views of the undertaking's own workforce
S2 SBM-2	Interests and views of value chain workers
S3 SBM-2	Interests and views of affected communities
SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model
GOV-1	The role of the administrative, management and supervisory bodies
G1 GOV-1	The role of the administrative, management and supervisory bodies in relation to corporate governance
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
GOV-3	Integration of sustainability-related performance in incentive schemes
E1 GOV-3	Integration of climate-related consideration in incentive schemes
GOV-4	Statement on due diligence
GOV-5	Risk management and internal controls over sustainability reporting
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities
E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities
E2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities
E3 IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities
E4 IRO-1	Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities
E5 IRO-1	Description of processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy
G1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to corporate governance
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement

Disclosure requirement no. and section in the report	Description of the disclosure requirement
Environmental information	
E1 Climate change	
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
E1-1	Transition plan for climate change mitigation
E1-2	Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies
E1-4	Targets related to climate change mitigation and adaptation
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions
E1-7	GHG removals and GHG mitigation projects financed through carbon credits
E1-8	Internal carbon pricing
E2 Pollution	
E2-1	Policies related to pollution
E2-2	Actions and resources related to pollution
E2-3	Targets related to pollution
E2-4	Pollution of air, water and soil
E3 Water and marine resources	
E3-1	Policies related to water and marine resources
E3-2	Actions and resources related to water and marine resources
E3-3	Targets related to water and marine resources
E3-4	Water consumption
E4 Biodiversity and ecosystems	
E4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model
E4-2	Policies related to biodiversity and ecosystems
E4-3	Actions and resources related to biodiversity and ecosystems
E4-4	Targets related to biodiversity and ecosystems
E4-5	Impact metrics related to biodiversity and ecosystems change

Disclosure requirement no. and section in the report	Description of the disclosure requirement
Social information	
S1 Own workforce	
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S1-1	Policies related to own workforce
S1-2	Processes for engaging with own workers and workers' representatives about impacts
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and the effectiveness of those actions
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
S1-6	Characteristics of the undertaking's employees
S1-8	Collective bargaining coverage and social dialogue
S1-9	Diversity metrics
S1-14	Health and safety metrics
S1-16	Remuneration metrics (pay gap and total remuneration)
S1-17	Incidents, complaints and severe human rights impacts
S2 Workers in the value chain	
S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
S2-1	Policies related to value chain workers
S2-2	Processes for engaging with value chain workers about impacts
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
S3 Affected communities	
S3 SBM-3	Impacts, risks and opportunities and their interaction with strategy and business model
S3-1	Policies related to affected communities
S3-2	Processes for engaging with affected communities in relation to impacts
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Disclosure requirement no. and section in the report	Description of the disclosure requirement
Governance information	
G1 Business conduct	
G1-1	Business conduct policies and corporate culture
G1-3	Prevention and detection of corruption and bribery
G1-MDR-T	Targets related to business conduct
G1-4	Prevention and detection of corruption and bribery

Basis for Preparation

BP-1 General basis for preparation of the Sustainability Statement

The Group Sustainability Report was prepared on a consolidated basis for the Uniper Group (hereinafter "Uniper" or the "Company"). Uniper has generally applied the same consolidation scope for the Group Sustainability Report as for its financial reports, with one exception: In accordance with the ESRS requirements, companies in which a majority equity interest is held, which were not included in the financial reports by way of consolidation due to their immateriality for the Company's cash flows, financial position, and financial performance, were additionally included in the Group Sustainability Report. The scope of reporting was extended for specific standards (see e.g. E1) to include the principle of operational control in accordance with ESRS.

The disclosures in the Group Sustainability Report generally cover Uniper's own operations and its value chain. The report covers the upstream value chain up to (and including) its suppliers in the various business activities (e.g., suppliers of technology, commodities, natural gas). The downstream value chain covered by the Group Sustainability Report comprises sales and distribution to municipal utilities, end customers, and business partners.

Certain parts of the Group Sustainability Report refer exclusively to the Company's own operations. When this is the case, it is explicitly mentioned in the text. For further information on Uniper's covered value chains please refer to ESRS 2 SBM-1. Uniper has not exercised the option of omitting certain information referring to its intellectual property, know-how, or results of innovations.

BP-2 Disclosures in relation to specific circumstances

Deviations from medium- or long-term time horizons

For the materiality assessment (see the section "Double Materiality Assessment"), Uniper deviates from the time horizons described in ESRS 1 Section 6.4 and uses the following time horizons to assess the impacts:

- Short-term perspective: medium-term planning horizon (mid-term plan; MTP horizon = three years following the reporting year)
- Medium-term perspective: from the end of the MTP horizon until 2030
- Long-term perspective: from 2031 to 2040

Specific time horizons are indicated in the action descriptions of the topical standards if this is necessary for an understanding of the context (see e.g., E1, E2, etc.). The time horizons applied by Uniper are aligned with both internal planning cycles (e.g., double materiality assessment) and external factors (e.g., phase-out of coal-based power generation), depending on the context.

Information on metrics

The measurement of the metrics reported in the present Sustainability Statement was not validated by another external entity besides the one responsible for the quality review, with the exception of the data on Scope 1 GHG emissions from emissions trading scheme procedures (see E1-6) and pollution (see E2-4). The Scope 3 emissions include data on upstream and/or downstream value chain activities, which have been estimated in accordance with the GHG Protocol. Details on each category are disclosed in E1-6. Information on estimates is contained in the respective topic-specific standards.

The disclosures required by ESRS 2 MDR-T - 81b on the entity-specific indicator for the HSSE & Sustainability Improvement Plan are included in the Group Sustainability Report by reference to the Management Report.

Application of transitional provisions

Uniper applies the transitional provisions set out in the ESRS and exercises the option of incrementally introducing the disclosure requirements specified in ESRS 1, Annex C in the first reporting year.

Strategy, Stakeholder Engagement and IRO Management

SBM-1 Strategy, business model and value chain

Uniper's business model

Uniper is one of Europe's largest integrated power and gas companies with a diversified portfolio of plants, sites and competencies. Uniper operates power generating plants with a capacity of approximately 19.5 GW in Europe and supplies power, heat and gas to industrial enterprises and municipal utilities. In the area of power generation and in its gas storage activities, Uniper is strongly focused on its core markets in Germany, the United Kingdom, the Netherlands, and Sweden. Uniper is globally active in commodities trading.

Uniper intends to expand and develop its core competencies in power and gas for its more than 1,000 customers, grid operators and further markets, aiming to gradually decarbonize the energy supply over time. Around 49% of Uniper's overall power generation in 2024 was based on nuclear energy and hydroelectric power. Around 34% of Uniper's overall power generation in 2024 came from natural-gas-fired plants, whereas 17% of its overall power generation came from coal-fired plants.

Uniper's businesses pursue two primary objectives: ensuring reliable energy supply and accelerating the energy transition. By means of constructive dialogue and collaboration with stakeholder groups, Uniper strives to help both its own employees and affected local communities to master the coming changes with the goal of promoting sustainability and diversity at its sites. Uniper will also develop its raw materials portfolio further by promoting the long-term development of a hydrogen-based economy.

Uniper's main portfolio of products and services

With its power trading activities, Uniper balances the need for flexibility in supply and demand, optimizes its commodities portfolio and manages risks. Uniper's product portfolio includes energy products, emissions and environmental certificates and structured products. Uniper aims to provide reliable electricity supply to its industrial and municipality customers as well as by offering ancillary and grid-relevant services to the transmission system operators (TSOs) and distributed system operators (DSOs).

In its gas trading business, Uniper owns and optimizes a global gas and LNG portfolio and manages the value chain between suppliers and customers through its own activities. Besides gas and LNG, Uniper has also been conducting biomass activities for more than two decades along the value chain and across various biomass products. Uniper offers energy procurement and other services to energy suppliers or industrial clients including day-ahead and intraday services, EEG direct marketing, flexible marketing, digital portal and personal advisory solutions.

As one of Europe's largest gas storage operators, Uniper offers access to underground gas storage facilities in Germany, Austria and the United Kingdom.

For energy providers, municipal utilities, industrial customers, and commercial customers, Uniper offers direct, independent and intelligent energy procurement at wholesale conditions, as well as digital products.

Changes were made to Uniper's main portfolio of products and services, including the sale of the Hungarian gas-fired power plant Gönyű and the discontinuation of coal sales to third parties in the reporting period.

In addition to revenues from renewable energy sources and nuclear energy, Uniper generates revenues from economic activities related to fossil fuels within the meaning of ESRS 2.40 (d) i. 80% of Uniper's total revenues were generated from natural gas activities in the 2024 fiscal year. The share of revenues generated from EU Taxonomy-conformant economic activities related to fossil gas is 0%. With reference to the exemption allowed in ESRS 2.AR13, no further disclosures are required for revenues related to coal and oil in the 2024 financial year. The majority of revenues aside from those related to natural gas are generated from renewable energy sources and nuclear energy.

Uniper's most important customer groups

With its product and service portfolio, Uniper serves several key customer groups, each characterized by distinct energy needs and operational requirements. The significant customer groups are the following:

- **Industrial customers**
Uniper provides energy solutions tailored to the needs of large-scale industrial companies. These customers require comprehensive, reliable and efficient energy services to support their substantial and continuous operational demands.
- **Municipal utilities**
This customer group includes entities responsible for delivering essential services such as water, electricity and gas to end-users. These utilities play a critical role in providing essential services to the broader public.
- **Transmission system operators (TSOs)**
Uniper works closely with TSOs, offering ancillary and balancing services that maintain the stability and reliability of the power grid. These services are critical for ensuring the continuous and secure operation of the energy infrastructure.
- **Global customers**
On the international level, Uniper interacts with global customers, particularly in the commodity trading markets. In these activities, Uniper provides a number of traded commodities and solutions to meet the needs of clients across various regions.

There were no material changes in the customer groups that Uniper serves during the reporting period.

Uniper's value chain

Uniper's upstream value chain comprises the exploration, mining and production of nuclear fuels and coal, as well as the exploration and production of natural gas, including the liquefaction and regasification of liquid natural gas (LNG). The most important business actors in the upstream value chain are suppliers of raw materials and technology.

Uniper's own operations mainly comprise power generation and the procurement, transport and storage of natural gas. These activities also include the optimization primarily of the gas and power portfolio, the trading and procurement of coal, oil and carbon certificates, dispatching, B2B sales and the sale and distribution of gas and power to end customers. Uniper's most important business actors are project partners (e.g., plant engineering and construction companies) and infrastructure providers (e.g., pipelines, storage facilities, regasification terminals).

Uniper's downstream value chain comprises the energy generation of Uniper's B2B customers and the industrial production processes of power, gas and steam customers. The most important business actors in the downstream value chain are industrial customers, small and medium-sized undertakings, municipal utilities, transmission system operators and distribution system operators, large commercial customers and other resellers.

Uniper uses both fossil and non-fossil fuels along the value chain for gas-fired power generation and natural gas supply. These fuels include gaseous and liquid raw materials in various forms, sourced via LTCs and market contracts from various regions and suppliers, as well as coal and nuclear fuels.

Uniper creates value for its customers, investors, and stakeholders by means of its main outputs, including renewable power and energy supply security. This also includes natural gas as long as it is required or demanded by customers while transitioning to renewable and low-carbon commodities. Renewable commodities include electricity from renewable sources in the sense of Art. 2 No. 1 of the Renewable Energy Directive (RED II), RFNBO (renewable fuels of non-biological origin) as defined in Art. 2 No. 36 RED II, as well as biomass as defined in Art. 2 No. 24 RED II. Low-carbon commodities include nuclear energy (compare Recital 6 Commission Delegated Regulation (EU) 2022/1214) and low-carbon fuels as defined in Art. 2 No. 13 of the EU Gas Directive.

Uniper's strategy and sustainability-related goals

Uniper has established several sustainability-related goals, which are in line with its strategic commitment to transform the business model and contribute to the global energy transition. In the following, these goals are presented in relation to the most important groups of products and services, customer categories, geographical regions and to the Company's own workers.

- **Significant groups of products and services**
Uniper's sustainability-related goals are closely linked to its efforts to transition its energy production and supply chains towards renewable energy sources and products. This involves significantly reducing the reliance on fossil fuels and implementing energy efficiency measures. Uniper strives to achieve CO₂ neutrality in Scopes 1, 2 and 3 by 2040 by taking reduction and offsetting actions and by transforming its portfolio of products and services (see also E1).
- **Customers**
Uniper strives to help its customers successfully navigate their own path to sustainability. Uniper offers solutions for a reliable and increasingly decarbonized energy supply to industrial customers and municipal utilities. Uniper also intends to deliver trading products and services to European and global customers to facilitate the transition to renewable or low-carbon forms of energy.
- **Relations with the Company's own workforce**
Uniper places a strong emphasis on promoting equal treatment and safety for its workforce. Uniper pursues the target of preventing severe accidents leading to death or life-changing injuries for employees and employees of contractors. Furthermore, Uniper is committed to promoting gender equality by setting a target of 25% women in leadership at both Level 1 (L1) and Level 2 (L2) below the Board of Management by the year 2025. This commitment is reflective of the Company's broader commitment to diversity and inclusion (see also chapter S1).
- **Geographical areas**
Uniper's sustainability-related goals are mainly focused on its core markets, namely Germany, the United Kingdom, Sweden and the Netherlands, where Uniper conducts most of its business activities. In its Greener Commodities segment, Uniper also operates in non-European markets in Asia and North America. Uniper therefore has a global reach, particularly in the area of LNG and other traded commodities.

The energy transition: challenges and planned solutions

Uniper's strategy is centered on four key pillars: green and flexible power ("green power" refers to renewable energy and nuclear energy), greener gases (refers to renewable or low-carbon commodities), customers and optimization. These address the challenges and opportunities in the energy transition, with a focus on decarbonization, energy security and transformation on the part of customers. The following outlines the main challenges ahead, critical solutions and projects that are integral to Uniper's sustainability efforts:

- **Green and flexible power**

Uniper is confronted with the challenge of transforming its business portfolio and making an important contribution to the energy transition. It must also meet the challenge of ensuring the flexibility and the security of the energy supply. Part of this challenge entails the phase-out of coal-based power generation, for example. Uniper must also satisfy the need of grid operators to ensure grid stability so that the power grid can accommodate the growing number of plants generating renewable energy.

To address these challenges, Uniper is pursuing several projects. The discontinuation of power generation from coal is a major step, backed by initiatives such as the closure of the Ratcliffe power plant in the United Kingdom, which was achieved in 2024 and the Heyden 4 plant in Germany, the planned sale of Datteln 4 in Germany (in accordance with the EU state aid decision) and the planned closure of the Maasvlakte 3 power plant in the Netherlands by 2029. The Scholven B, Scholven C and Staudinger 5 power plants are currently in the grid reserve in accordance with the German Reserve Power Plant Maintenance Act. As part of the decarbonization pathway, Uniper's Swedish gas-fired power plants are in the process of being converted to run on hydrogenated vegetable oil (HVO). All the Swedish gas turbines are to be converted by 2025.

Uniper is also committed to ensuring a stable and reliable supply and flexibility in the power grid. Projects such as the gas-fired power plant Irsching 6 play an important role in guaranteeing the stability of German power generation during the energy transition. By means of pumped-storage power plants and investments in battery projects, flexibility can be increased to support short-term security of supply within the power grid. Uniper is also expanding its renewable energy portfolio via investments into solar PV and wind onshore capacity to support the shift to renewable energy sources. In addition, projects to increase hydroelectric power generation are being pursued in Germany and Sweden. These projects are building on existing infrastructure, such as the revitalization of the pumped-storage power plant in Happurg in Germany and the capacity increase at a power plant at the Ume river in Sweden.

Uniper is also exploring ways of removing CO₂ from exhaust gases with the aid of carbon capture and storage (CCS), for which purpose it is currently developing projects in the United Kingdom. Moreover, Uniper intends to participate in the German government's planned tenders for hydrogen-capable power plants, which play an important role in Uniper's transformation strategy, the successful execution of which is also a key prerequisite for the success of the energy transition in Germany. The necessary regulatory framework has not yet been finalized and must therefore be taken up again in the next legislative period.

- **Greener gases**

Another critical challenge is the transformation of Uniper's commodities portfolio, transitioning from natural gas to renewable or low-carbon commodities like biomethane, hydrogen or hydrogen derivatives over time while ensuring a reliable supply to its customers. Since the transition towards a hydrogen economy needs significant efforts from all relevant stakeholders in the economy, i.e., governments, local authorities, the wider public, capital market participants, as well as the investing companies and their customers, this transition will take time. Until today, the costs of producing renewable or low-carbon hydrogen have made it impossible for companies to provide a competitive supply of energy compared to natural gas. Renewable hydrogen refers to hydrogen in the form of RFNBO, as defined in Art. 2 No. 36 RED II. Low-carbon hydrogen is defined as per Art. 2 No. 11 of the EU Gas Directive. The necessary regulatory framework for a hydrogen-based economy, which is critically important for the further ramp-up of hydrogen production, is still under development.

To meet this challenge, Uniper is investing in projects that will support the increased use of renewable or low-carbon fuels (as defined in Art. 33 No. 22a RED II, Art. 2 No. 13 EU Gas Directive). An example of such projects is the pilot storage facility for renewable hydrogen opened in Krummhörn in 2024, which is meant to test the complete use of a salt cavern built specifically for storing renewable hydrogen under real-life operating conditions. In another example, the Bad Lauchstädt Energy Park project, an industrial-scale facility for the production, transport, storage and economic use of renewable hydrogen, is being built in the "Chemicals Triangle" region of central Germany. Uniper plans to develop the Wilhelmshaven site into a central energy hub for the importation and production of renewable or low-carbon hydrogen-based fuels.

- **Customers**

Uniper's customers increasingly face the need to decarbonize their business activities and operations, presenting a significant challenge in terms of sustainability and operational adjustments.

To support its customers in this transition, Uniper already offers renewable and low-carbon commodities as well as tailored solutions to improve their carbon footprint and intends to expand this offer in the future. An example of this is the long-term contract (LTC) for renewable power provided to Deutsche Bahn, which underscores Uniper's pledge to enable its customers to achieve their decarbonization goals through customized energy solutions.

- **Optimization**

In the optimization activities, the balancing of sales with supply presents a challenge in a transforming environment, in which the portfolio requires diversification based on customers' needs. In addition, capabilities need to be extended in the direction of more renewable and low-carbon commodities.

To optimize the energy system, Uniper is focused both on trading and sales of energy products and on using energy storage devices. Uniper's plant portfolio, along with its commercial capabilities in power and gas, act as a basis for optimization towards renewable and low-carbon commodities.

Uniper's employees

Uniper operates in many countries. The following table contains a list of the 7,614 direct employees working in companies subject to Uniper's operational and financial control as of December 31, 2024 (excluding Board of Management members, senior managers, apprentices, working students and interns), broken down by country. The information on the number of employees is based on the scope of companies to be included as specified in the CSRD Directive. However, the information in the Workforce Figures section of the Management Report only includes fully consolidated companies and therefore differ from the below numbers.

Country of employment	Number of employees (headcount)
Germany	5,058
Sweden	1,092
UK	938
The Netherlands	356
US	73
Hungary	35
Poland	11
Italy	10
Canada	9
Norway	8
France	7
Russian Federation	6
United Arab. Emirates	4
Singapore	4
Austria	1
Azerbaijan	1
Turkey	1

SBM-2 Interests and views of stakeholders

Uniper identifies its most important stakeholders and their involvement across the value chain. This classification has been supported by Uniper's experts on the basis of numerous studies and papers.

Uniper's key stakeholders are:

- Business partners/corporate customers
- Financial stakeholders, owners and shareholders
- Communities affected by Uniper's businesses and value chain
- Uniper's workers
- Workers in the value chain
- Governments, policymakers and regulators
- NGOs representing affected stakeholders

Engagement with Uniper's stakeholders

Uniper engages with key stakeholders as part of its ongoing commitment to open dialogue and transparency. Its engagement is organized in accordance with Uniper's Stakeholder Engagement Policy, which outlines the objectives for internal and external communications, specifying roles and responsibilities accordingly.

This engagement is carried out through different channels and formats tailored to the needs of each stakeholder group.

- **Uniper's own workforce:** Uniper actively engages with its employees to ensure that their interests, views, rights and expectations are incorporated into Uniper's strategy and business model discussions. This engagement extends to Uniper's human rights strategy, which is designed to respect and promote the rights of Uniper's employees and contractors in line with international standards. Direct engagement channels include live chats with the Board of Management, social intranet commentaries, and town hall meetings. The biannual survey "Voice of Uniper" captures employees' views of strategy, among other topics. In Germany, indirect engagement is carried out in regular meetings between Uniper and the codetermination bodies at Group and company level, including with the economic committees of the employee representative bodies, which deal with changes in the Company's business model and strategy. The employee representatives are also represented on an equal basis in the Supervisory Board.
- **Workers in the value chain:** The interests, views, rights, and expectations of workers in the value chain who can be materially impacted by Uniper are currently collected by way of Uniper's multi-stakeholder initiatives such as Bettercoal, RECOSI, and Energy Industry Dialogue. The Bettercoal program, established by a group of major coal buyers, has developed an internationally recognized standard for developing a responsible global coal supply chain. Bettercoal promotes continuous improvement in the sustainability performance of coal mining. To engage suppliers in this effort, Uniper utilizes the ongoing procedure applied to fulfill its due diligence obligations in the area of Environment, Social, and Governance (ESG). On-site assessments of coal suppliers conducted through the Bettercoal program also provide a direct understanding of the interests, views and expectations of workers in the value chain, where applicable. These insights are incorporated into Uniper's materiality assessment, ESG due diligence review and risk management and provide information about the collaboration with business partners for Uniper's strategy and business model.
- **Affected communities:** The communities affected by Uniper's activities and their interests, views, rights and expectations that can be materially affected by Uniper (at the sites and in the value chain) are currently collected directly by way of various platforms (see also S3-2) and by feedback and complaint channels. In the latest materiality assessment, the concerns of affected communities regarding Uniper's operating activities were taken into account by way of a questionnaire filled out by Uniper's power plant managers. The interests, views and expectations of affected communities in the supply chain are determined by way of collaboration in Uniper's multi-stakeholder initiatives such as Bettercoal, RECOSI, and the Energy Industry Dialogue. In the coal supply chain, Uniper actively engages with coal suppliers in ESG matters, both directly and through the Bettercoal initiative. Bettercoal's above-mentioned assessments of coal suppliers convey a direct understanding of the concerns of the affected communities. In the gas supply chain, Uniper works with RECOSI, a program that develops a standardized safety framework for the natural gas business with the involvement of stakeholders. These above-discussed processes help comprehend Uniper's material issues for affected communities in own operations and upstream value chain.
- Furthermore, Uniper maintains regular dialogue with policymakers, the media, civil society organizations and NGOs. Specific engagements include ongoing discussions with Uniper's Board of Management, Investor Relations team and financial stakeholders such as banks, current and potential shareholders and potential investors.
- Uniper also conducts sustainability roundtables with several international NGOs to discuss and address sustainability-related topics such as human rights issues and environmental impacts in the supply chain.
- Through Uniper's whistleblowing procedure, both Uniper employees and external third parties have the opportunity to communicate any misconduct in this regard. See G1 for additional information on this subject.

The table below shows Uniper's stakeholders, along with the type, purpose and results of the respective engagement:

Key stakeholders	Organization of engagement	Purpose of engagement	Examples of outcomes
Uniper's employees	Voice of Uniper (employee survey)	Engagement on the views, ideas, and experiences of employees	Project "Flexwork" – Development of flexible, hybrid, and inclusive work arrangements
	Systematic feedback on employee performance	Contribution of employees to working conditions and a sustainable workplace	"You Belong Program" – DEI training curriculum
	Climate talks	Gather feedback on the assessment of strategic personnel goal achievement	
Affected communities	Uniper survey of plant managers	Understanding and addressing the needs, concerns, and expectations of the community with respect to Uniper and its business activities	Compilation of an internal database
	Bettercoal		Development and implementation of sector-specific standards
	RECOSI	Reduction and elimination of negative impacts/potential negative impacts	Mitigation of ESG risks
		Creation of positive impacts wherever possible	Development of joint solutions for risk prevention and remediation
Corporate customers and business partners	Customer surveys	Development of initiatives that benefit Uniper's entire value chain	Improvement of products and services
	eWorld Energy Fair		Extension of the product portfolio
	Annual Net Zero Paper	Sharing of expert knowledge with key partners for the purpose of further collaboration on the decarbonization of supply chains	Annual Net Zero Forum
	Energy Industry Dialogue		
	Bettercoal	Raising the awareness of decarbonization	
		Providing individual help on customers path to net zero	
		Engagement with and support of customers'	
Workers in the value chain	Bettercoal	Understanding ESG risks in coal and gas production to support their mitigation	Gathering of opinions and perspectives
	RECOSI		Mitigation of ESG risks
	Energy Industry Dialogue	Improvement of sustainability performance across the coal supply chain by means of increased monitoring of mining companies' improvement plans and proposal of solutions for regional systemic problems	Development and implementation of sector-specific standards
			Development of joint solutions for risk prevention and remediation while making use of sector-wide levers
Financial stakeholders	Financial reports	Enhancement of transparency and provision of relevant financial and non-financial information to financial actors	Elicitation of feedback from investors, potential investors, rating agencies and banks on Uniper's strategy, activities, and disclosures
	Annual General Meeting		
	Continuous dialogues	Improvement of ESG ratings	
	Analyst and investor calls		Incorporation of feedback into Uniper's decision-making
	Discussions in committees		
	Press releases		
NGOs	Dialogues	Constructive discussions about Uniper's business activities and exchange of Uniper's perspectives	Development of a digital tool to monitor the NGO landscape in order to identify relevant NGOs to cooperate with
	Roundtables		
	Dialogue with community representatives and local stakeholders	Exchange on aspects that are considered controversial by NGOs	
	Collaboration in multi-stakeholder initiatives	Joint development of solutions to problems (e.g., Energy Industry Dialogue)	

The purpose of Uniper's stakeholder engagement is to learn more about their needs, concerns, and expectations regarding the Company and its business activities and to promote mutual understanding and trust. Integrating the view of affected stakeholder groups is also a component of the double materiality assessment and enables Uniper to present its perspective on a sustainable energy world and its role in bringing it about.

Interest and views of Uniper's key stakeholders

In the course of its due diligence review, external and internal stakeholder surveys and double materiality assessment, Uniper has found that key stakeholders are particularly concerned with the following sustainability matters in connection with Uniper's strategy and business model.

Uniper's affected communities and workers in the value chain have interests that are closely correlated with sustainable and responsible business practices. These stakeholders emphasize the importance of environmental stewardship, particularly in minimizing pollution and ensuring access to vital resources. Additionally, they are concerned with safeguarding human rights and ensuring fair labor practices, promoting occupational health and safety, and the rights to freedom of association and collective bargaining. Another focal point is the support given to solution-oriented, peaceful dialogue and the responsible handling of closures while also supporting economic diversification in the affected communities.

Financial stakeholders are interested in Uniper's decarbonization strategy and the progress and trajectory to achieving Uniper's climate goals. Their attention is focused on emissions reduction targets and other sustainability goals and actions that support the transition to a net zero future and on corporate governance in relation to the achievement of sustainability goals.

NGOs have concerns about climate change and emissions but also focus on broader social and environmental matters across Uniper's value chain such as the environmental impacts of Uniper's business activities, respect of human rights, and a just transition to a low-carbon energy economy.

Environmental aspects that affect quality of life are a particular priority for affected communities at Uniper's sites. Their concerns include matters such as pollution (see chapter E2), water regulation (see E3), waste management, emissions, and other environmental pressures that are directly linked to Uniper's business activities.

Uniper's employees have a vested interest in Uniper's strategic approach, particularly as it relates to environmental and social topics. Internal surveys have shown that employees are interested in issues such as climate change (see E1), energy efficiency (see E1), health (see S1), occupational safety, well-being (see S1), human rights (see S1), and fair employment practices (see S1).

In the downstream value chain, consumers and business partners are primarily interested in ensuring a stable and affordable energy supply.

Uniper's Board of Management receives updates on the views and interests of affected stakeholders in regular ESG Updates and from the Sustainability Council. The Supervisory Board is kept informed, both directly and in the Supervisory Board's Sustainability Committee, by means of regular reports by the competent functional department (HSSE & Sustainability–Health, Safety, Security, Environment & Sustainability).

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Material positive and negative impacts

Uniper's business activities have impacts on the environment and people. The material impacts identified in the assessment of impacts, risks, and opportunities (IROs) are summarized by topic in the following: A table with a detailed description of the IROs including where they occur along Uniper's value chain is placed at the beginning of each of the three main chapters, Environmental Information, Social Information, and Governance Information.

Uniper's business activities lead to positive or potentially positive impacts on the environment and people:

- Climate change: The strategic expansion of renewables in Uniper's Power Generation portfolio positively contributes to climate change mitigation.
- Biodiversity: Renewable energy generation reduces the carbon footprint, helps to mitigate climate change, and hence supports the goal of lower biodiversity losses. Especially the decarbonization projects in the United Kingdom that are subject to the Biodiversity Net Gain Environmental Act must achieve a net gain in biodiversity of at least 10% in accordance with legal requirements in order to be eligible for approval (see GOV-2).
- Corporate governance: Uniper has developed an ethical corporate culture based on a commitment to respect, integrity, and equal treatment. This culture is anchored throughout the Company in the Code of Conduct. Daily compliance with these high standards leads to a positive impact on Uniper's employees, but also all stakeholders associated with Uniper.
- Own workforce: The programs offered by Uniper and partners positively impact the health and occupational safety of the Company's own employees because special health and well-being programs and company-wide training courses on the subject of occupational safety help them deal with mental and physical stress. Additionally, Uniper encourages flexible work schedules and trust-based working time arrangements to accommodate the employee's personal situation. The programs offered by Uniper and its partners also have positive impacts on the Company's own employees in matters of equal treatment and opportunity. In addition to the company-wide diversity, equity, and inclusion (DEI) strategy, which inspires inclusive behavior, the Company also takes appropriate measures to prevent violence and harassment by setting examples of how to deal with any and all forms of discrimination.
- Workers in the value chain: Most major supplier's in Uniper's global supply chain have training courses and skill development measures in place, which may open further potential and career perspectives.
- Affected communities: Uniper's sites engage directly with individual stakeholders or stakeholder groups, which leads to increased transparency and gives stakeholders the opportunity for greater involvement. Apart from that, the socially and environmentally responsible closure of coal-fired power plants benefits affected stakeholders as well as the environment.

Uniper's business activities also lead to negative or potentially negative impacts on the environment and people:

- Climate change: The combustion of fossil fuels in power plants leads to GHG emissions, which contribute to a rise in the GHG concentration of the atmosphere, leading to climate change.
- Pollution: Coal combustion leads to mercury emissions in the air which can affect water and living organisms via the food chain.
- Water and marine resources: Uniper's power plants rely heavily on cooling water, which leads to a significant amount of water consumption. Moreover, the water is heated before it is released back into the environment. However, the environmental impacts are limited because all official restrictions are observed.

- Biodiversity: GHG emissions and the related climate change have a negative impact on biodiversity because climate change is drastically and rapidly changing the living conditions and processes of animals and plants, leading to the destabilization of ecosystems. The use of sea water and river water for cooling purposes can also alter habitats and species diversity by increasing the temperature of bodies of water. The cumulative effects of hydroelectric power turbines can affect the population size of diadromous species (migratory fish that alternate between freshwater and saltwater).
- Own workforce: The number of women in management positions is below the specified targets (see also S1-5) in some cases. The limited availability of part-time options (in connection with other aspects) could contribute to gender inequality by adversely affecting the ability to maintain a healthy work-life balance. Furthermore, a potentially negative impact on the psychological and physical safety of the Company's own employees due to violence and harassment can never be completely ruled out. To minimize this impact, Uniper introduced a new discrimination complaint process and a corresponding business directive in 2023. Another negative impact that has been identified results from low diversity of social backgrounds in recruitment. This is a new dimension that was not yet fully integrated into Uniper's recruitment strategy in 2024.
- Workers in the value chain: Potential negative impacts on workers in the upstream value chain regarding working conditions, equal treatment, and work-related rights may occur as these are systemic issues in the energy sector and value chain.
- Affected communities: Some of Uniper's suppliers' business activities could have an impact on the cultural heritage of indigenous people and on the availability of water and on the quality of local communities' air, water, and soil. There were no such issues in Uniper's direct supply chain identified so far, but the potential negative impact cannot be ruled out for the entire value chain.

Effects of material impacts, risks and opportunities on Uniper

Because financial year 2024 is the first year for which the Company publishes a report according to ESRS and has conducted a double materiality assessment according to ESRS, the effects of Uniper's material IROs on the business model, value chain, strategy, and decision-making have not yet been fully assessed.

A process for embedding the current financial effects of the IROs in the Company's strategy and decision-making is being developed in connection with the application of the new ESRS reporting requirements. This process also includes the assessment of changes in risk evaluations year-on-year. No financial effects were assigned to the individual material risks in this year's qualitative assessment.

Uniper has a Sustainability Strategic Plan (SSP) in place, with the purpose of addressing Uniper's material issues. These issues are assigned to three strategic action areas: Planet, People and Society, and Responsible Governance. Targets are established in these categories, reflecting core elements of Uniper's business strategy. The SSP process will be expanded to include the main IROs assessed in the double materiality assessment.

Uniper has conducted a comprehensive scenario analysis as part of its corporate strategy review in 2023 to address the short-, mid-, and long-term uncertainties linked to the fundamental changes during the energy transition process. This analysis should help to formulate a corporate strategy that is resilient to different future development paths of the energy sector.

The resilience of Uniper's strategy and business model was tested against various potential scenarios, considering uncertainties inherent in the energy transition. The goal of this assessment was to evaluate Uniper's ability to address its material impacts and risks effectively, as well as its capacity to benefit from material opportunities.

For a detailed description of the resiliency assessment, including how the analysis was conducted and the specific time horizons applied, please refer to section E1-1.

The identified material impacts, risks and opportunities are covered by the ESRS disclosure requirements. There are no additional impacts, risks or opportunities covered by additional company-specific disclosures included in this Sustainability Statement.

Governance

GOV-1 The role of administrative, management and supervisory bodies

Uniper SE is a European public company (Societas Europaea) under the dualist system. Uniper's administrative and management body is the Board of Management. The Board of Management represents the Company externally and manages the Company under its own responsibility, including the process of monitoring and overseeing material IROs. Uniper's supervisory body is the Supervisory Board. The Supervisory Board appoints the members of the Board of Management and supervises them in the management of the business, including supervision of the coordination of material IROs. The following disclosures are divided between the Board of Management and the Supervisory Board.

The role and composition of the Board of Management

The Board of Management is composed of at least two members. The Supervisory Board determines the number of members, their appointments, and their dismissals. In 2024, the Board of Management was composed of four members. All members of the Board of Management are executive members by virtue of the nature of the dual Board structure. Three of the four members are male (75%) and one member is female (25%). The table below contains quantitative information about the composition of the Board of Management.

Board of Management	Year 2024
Executive members	4
Non-executive members	0
Ratio of female to male Board members (%)	25%
Representation of employees / other workers (%)	0%

The members of the Board of Management have extensive experience in the sectors and products relevant for Uniper, particularly in the energy utilities sector, global energy trading, electricity, gas procurement, and storage, as well as renewable energies. They can further rely on significant experience relevant to the geographic locations of Uniper, in particular Germany, central Europe, and the United Kingdom.

Uniper's Board of Management bears the overall responsibility for overseeing the governance processes, controls, and procedures applied to monitor, manage, and address material IROs. Furthermore, the Board of Management is responsible for establishing and implementing an effective risk management system and ensures that Uniper's sustainability strategy, including sustainability-related IROs, is integrated into the Company's own operations. The Board of Management's responsibility for climate-related risks and opportunities is reflected in the business allocation plan.

The Board of Management has delegated responsibilities to one of its members (the Chief Executive Officer – CEO), as the Chief Sustainability Officer (CSO), to direct and integrate sustainability-oriented initiatives into relevant ESG topics and Uniper's overall business and ensure protection and support of the business performance and long-term interests of the Company.

The CSO has the highest responsibility for decisions related to corporate Sustainability including climate-related topics in strategy, investments, operations, and monitoring. The CSO is the spokesperson on climate-related topics who reports periodically to the Supervisory Board on strategic sustainability activities. The CSO chairs Uniper's Sustainability Council, which is a cross-functional body that meets every two months to oversee, steer, and challenge the implementation of Uniper's sustainability strategy and governance framework. The Sustainability Council acts as an advisory body on strategic sustainability matters and decisions for Uniper's Board of Management. The Sustainability Council reports to the Board of Management on a regular basis.

In addition to financial targets, the Board of Management decides upon sustainability-related targets. For that purpose, it is consulted by the Sustainability Council, which challenges and discusses the selection of sustainability-related metrics and targets developed by the functional areas HSSE & Sustainability and Strategy & Corporate Development. The progress of the achievement of targets is monitored as part of the ESG Update.

The members of the Board of Management jointly assess the availability of appropriate skills and expertise to ensure the effective monitoring of sustainability issues. The Board of Management possesses comprehensive sustainability-related expertise in the areas relevant for Uniper due to their educational, professional and sector experience in the areas of power, natural gas and renewables, engineering, pollution, environmental protection, environmental law, and employee rights and participation. Additionally, sustainability-related knowledge can be contributed by access to internal experts in HSSE & Sustainability and Strategy & Corporate Development, as well as the Sustainability Council.

The Board of Management also has access to training courses. The CSO received special training in 2024 to bring him up-to-date on the current status of evolving sustainability regulations. This ensures that Uniper's management remains informed so that they can appropriately address any regulatory changes affecting sustainability issues.

These skills and expertise are relevant to the task of monitoring material sustainability issues and are directly related to Uniper's material IROs in the following key topics:

- Climate change mitigation and adaptation to climate change
- Air pollution
- Water
- Direct causes of biodiversity loss
- Working conditions, equal treatment, and equal opportunity for all (own workforce)
- Just Transition
- Corporate culture
- Corruption and bribery
- Protection of whistleblowers

The role and composition of the Supervisory Board

The Supervisory Board is composed of 12 members. Six members are elected by the employees in accordance with the election procedures established in the agreement on employee participation in Uniper SE and six members are elected by the Annual General Meeting. The UBG Uniper Beteiligungsholding GmbH with its registered office in Berlin (or its legal successor or the German federal entity or another person designated by the Federal Republic of Germany pursuant to section 29 (6) EnSiG that holds the shares in the Company at the relevant time) is granted the right to appoint two Supervisory Board members until the stabilization measures are completed. The right of delegation is regulated in Uniper SE's articles of association.

All members of the Supervisory Board are non-executive members by virtue of nature of the dual Board structure. The following table provides quantitative information on Supervisory Board members with regard to the representatives of employees and other workers, percentage representation by gender, and representation of independent members (within the meaning of the German Corporate Governance Code; the representatives of employees and other workers are generally regarded as independent members).

Supervisory Board	Year 2024
Executive members	0
Non-executive members	12
Ratio of female to male Board members (%)	0%
Representation of employees / other workers (%)	50%
Independent members of the Supervisory Board (%) ¹	83%
¹ Within the meaning of the German Corporate Governance Code; in this context, the employee representatives are generally regarded as independent.	

The members of Uniper's Supervisory Board possess extensive experience in Uniper's geographic locations, particularly in Europe. Several individuals possess deep expertise relevant to Uniper's sectors and products, in particular in the energy utilities sector, global energy trading, electricity, gas procurement and storage, as well as renewable energies. Many of the members have management experience and cross-sector knowledge, supporting a diverse and comprehensive understanding of different industries. Furthermore, there is representation from various nationalities (Germany, United Kingdom, Sweden).

The Supervisory Board advises and supervises the management of IROs at Uniper. For this purpose, the Supervisory Board has formed a Sustainability Committee, the four members of which represent both employees and shareholders.

The responsibilities for IROs are reflected in the Rules of Procedure of the Supervisory Board, in which the responsibilities of the Sustainability Committee and the Audit and Risk Committee are defined. The Sustainability Committee supports the Supervisory Board in its duty to monitor the effectiveness of the ESG policies and procedures of Uniper SE, as well as Uniper's strategic sustainability actions, in consideration of the expectations of the various stakeholders. The Sustainability Committee also monitors and oversees the effectiveness of Uniper's sustainability-related policies and procedures, as well as the sustainability strategy process, including the actions taken pursuant to the sustainability strategy, mitigation actions, and the coordination procedure. The Audit and Risk Committee monitors the financial reporting process, the effectiveness of the internal control system, the risk management system, and the internal audit system, and bears responsibility for a preliminary review of the consolidated financial statements and Group Management Report, including the Group Sustainability Report. The Sustainability Committee supports the Audit and Risk Committee in the preliminary review conducted in support of the Supervisory Board with respect to the contents of the Group Sustainability Report.

The chairpersons of the Supervisory Board committees regularly report on the activities of the committees to the Supervisory Board in every ordinary meeting of the Supervisory Board. The Sustainability Committee is informed by the CSO on the progress of the selection of metrics and targets and gives feedback during the meeting. The Supervisory Board is also informed about the metrics and targets approved by the Board of Management. The progress of the targets is reported to the Supervisory Board upon request.

The members of the Supervisory Board jointly assess the availability of appropriate skills and expertise to ensure the effective monitoring of sustainability issues in the Supervisory Board. The Supervisory Board possesses comprehensive sustainability-related expertise in the areas relevant for Uniper, including professional experience in the natural gas industry, circular economy, and environmental planning, as well as employee rights and participation. Sustainability-related knowledge can also be contributed by access to training courses upon request. The Chairman of the Sustainability Committee received a training update from internal sustainability experts in 2024. The Supervisory Board has been informed of the changes resulting from the CSRD and the corresponding effects on corporate governance.

Members of the Supervisory Board are required to have specific knowledge in areas such as sustainability, climate change mitigation, risk management, and the energy industry, ensuring they can effectively supervise Uniper's strategy and business operations. This requirement is expressly laid down in the goals for the composition of the Supervisory Board and its skills and expertise profile.

These skills and expertise are relevant to the task of monitoring sustainability issues of importance to Uniper and are directly related to Uniper's material IROs in the following key topics:

- Climate change mitigation and adaptation to climate change
- Air pollution
- Water
- Direct causes of biodiversity loss
- Working conditions, equal treatment, and equal opportunity for all (own workforce and workers in the value chain), other labor-related rights (workers in the value chain)
- Civil rights and political rights of communities
- Just Transition
- Rights of indigenous peoples
- Corporate culture
- Corruption and bribery
- Protection of whistleblowers

G1 GOV-1 The role of administrative, management and supervisory bodies in relation to Corporate Governance

According to Uniper's Code of Conduct, Board of Management members and the senior management team must confirm in writing to their direct superiors at the end of every year that they, together with the persons under their responsibility, have complied with the Code of Conduct since their previous pledge. Because Uniper's Code of Conduct sets out the fundamental rules of conduct in business dealings which every employee must fulfill, the Board of Management sends a clear message to all employees working for it ("tone from the top") by signing and disseminating this message.

The skills and expertise of Uniper's Supervisory Board also include matters of corporate culture (see GOV-1 for further details).

GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The following disclosures are divided between the Board of Management and the Supervisory Board.

Board of Management

Uniper's Board of Management is informed about sustainability topics through regular meetings, reports, and a structured governance framework. In the reporting period, the Board of Management approved the results and the procedure of the double materiality assessment and thus defined the sustainability-related topics subject to reporting requirements. Moreover, the Board of Management was able to react to a selection of key performance indicators and targets in connection with the ESG Update. The quarterly ESG Update, which was introduced in 2024, provides the Board of Management with a comprehensive overview of the progress made in sustainability-related metrics and targets. The ESG Update is meant to prepare the Board of Management for the regular Uniper Performance Dialogues (UPDs), in which both financial and non-financial successes, including in sustainability-related activities, are assessed.

In addition, the Board of Management is informed about due diligence, actions, metrics, and targets in Board of Management meeting as needed and bi-monthly through the activity report of the Sustainability Council. In the Sustainability Council meetings due diligence in the value chain, sustainability-related actions, results, metrics, and targets are discussed. The Internal Audit function aims to ensure compliance with statutory and legal requirements as well as internal policies. The effectiveness of the actions, metrics, and targets associated with the IROs is monitored and discussed by the members of the Sustainability Council at its meetings.

Uniper reviews the strategy annually with due regard to sustainability matters. A standard approach that includes the analysis of the operating environment (market conditions, customer feedback, political and regulatory environment, capital market view, and sustainability matters), as well as the status of the strategy implementation, such as the development of emissions, is pursued.

This is followed by an analysis of potential actions for adapting the corporate strategy, based on the identified material changes in the operating environment, including sustainability matters. Proposals for necessary adjustments of the corporate strategy are also discussed with the Board of Management. Specific impacts on particular investment projects are taken into consideration as part of the internal investment approval process.

The sustainability-related risks and opportunities are incorporated into the Group-wide Risk Management Process, as described in the risk and opportunities report within the Management Report.

As an advisory committee for the Board of Management, the Sustainability Council discusses and evaluates measures related to material sustainability topics and overarching topics of sustainability management in its bimonthly meetings. In this context, the Sustainability Council addressed the following material IROs during the reporting period:

Positive environmental impacts:

- **Climate change:** The strategic expansion of renewables in Uniper's Power Generation portfolio positively contributes to climate change mitigation.
- **Biodiversity:** The generation of renewable electricity reduces the carbon footprint, contributes to climate change mitigation, and thus supports the cessation of biodiversity losses; Uniper's British decarbonization projects meet the requirements of the British Biodiversity Net Gain Act in that they achieve a biodiversity net gain of at least 10% while also allowing for climate-neutral power generation; research in the field of hydrogen conversion and the expansion of hydrogen storage facilities support the energy transition, which limits biodiversity losses; Uniper conducts revitalization actions on its own land, which are beneficial for both society and the environment because people benefit from ecosystem services and the promotion of biodiversity also helps to limit climate change.

Negative environmental impacts:

- **Climate change:** GHG emissions due to Uniper's power generation and upstream and downstream value chain contribute to a rise in the GHG concentration of the atmosphere leading to climate change.
- **Biodiversity:** GHG emissions from Uniper's power generation and the upstream value chain accelerate climate change and therefore lead to a loss of biodiversity and disturb ecosystems through habitat and climate changes; the combustion of fuels sold by Uniper causes GHG emissions that accelerate climate change and therefore lead to a loss of biodiversity and disturb ecosystems through habitat and climate changes; hydroelectric power plants and thermal power plants change the outflow volume of rivers and water quality, harm water habitats and biodiversity; hydroelectric power plants increase the incidence of fish kills, particularly of diadromous species such as the European eel, and endanger the population of such species and biodiversity in general; light emissions from Uniper's power plants disturb the behavior of nocturnally active species such as bats and insects and have a negative impact on biodiversity; hydroelectric power plants under construction have negative impacts on biodiversity due to the loss of habitats during construction and changes in the flow of water during operation.

Opportunities related to environmental topics:

- **Biodiversity:** Uniper supplies renewable and low-carbon fuels and electrification solutions to municipal and industrial clients, promoting decarbonization and the energy transition.

Positive social impacts:

- **Own workforce:** Committees for occupational health and safety and continuous training ensure a healthier and safer workplace; special programs to promote the health and well-being of employees; the company-wide DEI strategy (diversity, equity and inclusion) guarantees the integration of DEI into the Company's values, culture and business strategy.

- **Affected communities:** Uniper ensures the responsible closure or repurposing of coal-fired power plants, which creates advantages for stakeholders by creating jobs and better ecological quality.

Negative social impacts:

- **Own workforce:** Insufficient emphasis is placed on the diversity dimension of social background in the Company's recruiting strategy, which could have a negative impact on equal opportunity; the number of women in leadership positions is low and short of the defined targets in some cases; the limited availability of part-time options could restrict the ability to maintain a healthy work-life balance and contribute to gender inequality.
- **Affected communities:** Closures of coal-fired power plants in the course of the energy transition could have negative impacts on local employment and local environmental pollution (e.g., due to demolition work).

Supervisory Board

Uniper's Supervisory Board is informed about sustainability matters through regular meetings, reports and a structured governance framework. The CSO plays a central role in reporting to the Supervisory Board on strategic sustainability-related activities, such as identified material IROs and the status of related mitigation measures. The Sustainability Committee of the Supervisory Board was informed about selected sustainability matters in four meetings during the reporting period. This also includes sustainability-related actions, results, metrics, and targets and the implementation of due diligence reviews in the value chain. In a joint meeting in 2024, the Sustainability Committee and the Audit and Risk Committee together discussed and duly noted the results of the double materiality assessment and the IROs identified in this assessment. A process for monitoring the effectiveness of actions, metrics and targets has not yet been established.

The Audit and Risk Committee monitors the effectiveness of Uniper's risk management system. In so doing, the Audit and Risk Committee considers material IROs, as the risk management system also covers sustainability-related risks and opportunities and is linked to the impact, risk and opportunity assessment process (see IRO-1). The Audit and Risk Committee also monitors the effectiveness of the internal audit system. The Internal Audit function aims to ensure compliance with statutory and legal requirements as well as internal policies.

The proposal of actions resulting from the strategy review process which is described in the previous section is upon Board of Management approval presented to the Supervisory Board for acknowledgement. Upon request, the Supervisory Board is informed about decisions on major transactions and other strategy-related investment decisions of the Board of Management, where trade-offs regarding impacts, risks and opportunities from individual investments are considered.

During the reporting period, the Sustainability Committee of the Supervisory Board has discussed and provided feedback on the following material IROs:

Positive environmental impacts:

- **Climate change:** The strategic expansion of renewables in Uniper's Power Generation portfolio positively contributes to climate change mitigation.

Negative environmental impacts:

- **Climate change:** GHG emissions due to Uniper's power generation and upstream and downstream value chain contribute to a rise in the GHG concentration of the atmosphere leading to climate change.

Positive social impacts:

- **Own workforce:** Committees for occupational health and safety and continuous training ensure a healthier and safer workplace.

- **Workers in the value chain:** Most major suppliers in Uniper's global supply chain have measures in place for training and development for their employees, which can lead to greater productivity and job satisfaction.

Negative social impacts:

- **Own workforce:** Limited availability of part-time options could potentially restrict the ability to maintain a healthy work-life balance and contribute to gender inequality; inadequate measures against violence and harassment could have a negative impact on the safety of the Company's own employees.
- **Workers in the value chain:** It cannot be completely ensured that all workers in the value chain have access to trade unions; it cannot be ruled out that no child labor or forced labor occurs in Uniper's global supply chain; it cannot be ruled out that discrimination or harassment occurs in Uniper's global supply chain; it cannot be completely ensured that all workers in the value chain are able to work in a safe environment; it cannot be reliably ensured that all workers in the value chain are paid adequate wages.

GOV-3 Integration of sustainability-related performance in incentive schemes

The current compensation system for the Supervisory Board of Uniper SE provides purely a fixed compensation and ensures a neutral and objective control function of the Supervisory Board by separating compensation from performance-based indicators. The compensation system also accords with Suggestion G.18 sentence 1 GCGC in the version of April 28, 2022. Sustainability matters are therefore not applicable in the compensation system of the Supervisory Board.

Under Section 87a (1) of the German Stock Corporation Act (Aktiengesetz, AktG), the Supervisory Board of a listed company shall determine a clear and comprehensible system for the compensation of the Board of Management members.

As part of the stabilization package, which includes the framework agreement with the Federal Republic of Germany signed on December 19, 2022, and in accordance with Section 29 (1a) EnSiG, no variable compensation components may be granted to any member of the Board of Management. This means that such compensation may not be promised, paid or established, whether conditionally or otherwise. The framework agreement requires Uniper to follow the compensation restrictions until at least 75% of the stabilization measure has been repaid. Once this condition is fulfilled and the compensation restrictions no longer need to be enforced ("termination of compensation restrictions"), variable compensation may be granted again.

Sustainability matters are therefore currently not applicable in the compensation system for the Board of Management. While these restrictions are in effect, the Supervisory Board sets the compensation for the Board of Management members according to these rules. Additionally, any changes or new incentive systems must be presented for approval at the Annual General Meeting, as stipulated by the German corporate governance regulations.

The appropriateness of the compensation is regularly reviewed to ensure it does not exceed the standard compensation levels. The Supervisory Board compares the Board of Management's compensation with that of companies similar to the Uniper Group in terms of country, size and economic situation. In addition to this comparison, the compensation's fairness is also evaluated relative to senior management and the broader workforce. The Supervisory Board defines senior management as the level just below the Board of Management, while the relevant workforce includes both tariff and exempt employees, as well as management below senior management. In particular, the development of compensation over time is taken into consideration.

GOV-4 Statement on due diligence

Uniper's due diligence review in matters of sustainability is conducted through a systematic assessment of both internal and external ESG risks related to the Company's operations. ESG risk management is integrated into the overall enterprise risk framework, with measures in place to control, minimize and assess identified risks.

These measures are anchored in the governance structure, relevant policies and responsibilities, supported by an ESG Task Force to facilitate proper risk identification and mitigation.

Uniper employs specific directives such as the Supplier ESG Due Diligence Business Directive and Know-Your-Counterparty Policy to manage risks in the supply chain. Uniper's HSSE & Sustainability function has established a supplier screening process in line with international guidelines to identify and manage ESG risks. Business partners are assessed using an external database, which evaluates risk exposure based on third-party data. An annual global assessment identifies potential country or sector-specific issues, such as resource over-use, pollution and security threats. The results of this assessment serve as the basis for making changes to the due diligence requirements, including the addition of certain clauses to contracts with business partners in countries with medium to high risk. In this regard, Uniper pays particular attention to business partners in countries that have only low scores in the Corruption Perception Index (see also S2 and G1).

Business partners with high-risk are reviewed by the Risk Committee, which includes Board of Management members. Although it is an extensive process, it has limitations due to the limited possibility of desktop reviews and the methodology of the data providers. Therefore, multilateral solutions are advocated for effective global ESG risk management.

The following table shows the cross-cutting and topical disclosure requirements on due diligence elements, that are referenced throughout this report including the respective pages:

Core element of due diligence	Section in the report
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2
	ESRS 2 GOV-5
	S2-1
	S3-1
Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 SBM-2
	ESRS 2 GOV-2
	S1-4
	S2-4
Identifying and assessing adverse impacts	ESRS 2 IRO-1
Taking actions to address those adverse impacts	S2-4
	S3-4
Tracking the effectiveness of these efforts and communicating	S2-4
	S3-4

GOV-5 Risk management and internal controls over sustainability reporting

Uniper's internal control system (ICS) is meant to ensure the effectiveness and efficiency of business processes, the reliability, timeliness, and transparency of internal and external reporting and compliance with applicable laws and regulations. The central ICS policies issued by the Internal Controls Department cover the roles and responsibilities for the ICS, as well as key components such as general and specific ICS requirements and standards for the establishment, documentation and assessment of internal controls and the subsequent approval process.

The general ICS requirements define the overarching ICS principles that must be observed by every function within the Uniper Group. The specific requirements are defined in a central catalogue of process risks, which account for company-specific and sector-specific aspects. An additional chapter on sustainability, which defines potential process risks in relation to sustainability reporting processes, has been added to this risk catalogue. Uniper structures the process risks related to sustainability reporting processes into three sub-processes.

These sub-processes refer to governance, sustainability datapoint information, calculation and presentation, and the functional logic. They serve as a checklist and guide in the establishment and documentation of internal controls within the non-financial reporting processes of the various Uniper functions.

In connection with the ESRS requirements, Uniper adapts the aforementioned ICS requirements to the needs of financial and non-financial reporting. As part of this adaptation, the general risk-oriented scoping approach has been extended to include an assessment of ESRS data points on the basis of the double materiality assessment, which must be considered within the ICS. A "data point" refers to a narrative or quantitative sub-element of an ESRS disclosure obligation. The data entry processes for these data points must be formally documented in accordance with the above-mentioned ICS standards, including the implementation of internal controls. Internal controls to mitigate process risks related to sustainability reporting are currently under development. Controls have already been implemented for some processes such as GHG accounting, for example. These controls include, for example, dual control checks and formal approvals for the data entry processes.

In those areas in which the Internal Audit function has identified improvement possibilities, actions to improve the ICS are developed together with the process owners. The implementation of these actions is followed up by Internal Audit in a process established for this purpose.

The current internal approval process for the ICS is based on an annual assessment by the function managers. Compliance with the general ICS requirements, as well as the processes and level of maturity of the documented controls for which they are responsible, are assessed in this process. This internal approval process also includes a statement regarding the effectiveness of the implemented ICS and will also include the adjusted ICS requirements for the Group Sustainability Report in the future. All functions in the Uniper Group are involved in this process before the Board of Management of Uniper SE certifies the effectiveness of the ICS within the Uniper Group. Prior to that, the Board of Management is also informed about any deficiencies. The statement on significant deficiencies is derived from the audit procedures performed by the auditors and the self-assessment of Uniper functions. In addition, the assessment of Internal Audit, based on the results from the audit conducted, is taken into account.

Double Materiality Assessment

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

Uniper has a process in place to identify and assess the materiality of the Group's IROs within the framework of the double materiality assessment (DMA), as a basis for the determination of the information to be disclosed in the Group Sustainability Report. The IROs are an important element of Uniper's sustainability strategy.

In order to effectively address potential and actual impacts on people and the environment, as well as financial risks and opportunities for Uniper's business, this process comprises several important steps: determination of the scope, identification of negative and positive impacts, assessment of their materiality, as well as continuous monitoring of developments.

For the 2024 financial year, Uniper adjusted the materiality assessment procedure to meet the CSRD requirements for topics that are material either from a financial perspective or with respect to impacts or both. To ensure that the materiality assessment process stays adequate and relevant, Uniper verifies the need for adjustments on an annual basis.

The 2024 double materiality assessment followed the process and requirements laid out by the ESRS. The assessment of IROs and determination of scales and threshold is aligned with Uniper's enterprise risk management system (ERM). The scope for the double materiality assessment was determined by an analysis of internal and external stakeholders and an analysis of the value chain (see SBM-1).

Uniper involves both internal topic experts and external stakeholders (direct and proxies) to gather information on potential and actual impacts. A value chain assessment is performed to identify the effects across upstream activities, the company's own operations and downstream activities.

Uniper performed an analysis along its value chain to determine key stakeholders and affected stakeholder groups (see SBM-2). The views of these affected stakeholders and external experts were derived from sources such as customer surveys, ESG assessment criteria of rating agencies, working documents and research by the Energy Industry Dialogue and Bettercoal, reviews of regulations and conversations with internal experts who serve as credible proxies for external stakeholders. The material topics recognized from an external stakeholder perspective were added to the list of preselected topics and considered in the short list.

Identification and assessment of negative and positive impacts

For the short-listed topics, the internal experts identified potential impacts in workshops and desk-top research. In this process, consideration was given to the value chain, Uniper's business model and strategy, internal systems and the due diligence review. Potential and actual impacts were identified across Uniper's upstream activities, own operations and downstream activities, as defined in the above-mentioned value chain analysis. The process also evaluates impacts in the context of Uniper's business relationships which are not limited to direct contractual relationships.

To identify and prioritize negative impacts, Uniper applies a method under which it assesses the degree of severity (scale, scope, irreversibility) and probability of negative impacts. The internal topic experts assess the individual impacts quantitatively, along a multi-level scale and on the basis of qualitative arguments. The highest probability score indicates an actual negative impact, while lower probability scores represent potential negative impacts. For the assessment of potential negative impacts on human rights, the severity is prioritized over the probability of occurrence, in consultation with specialists in the Legal & Compliance department.

Uniper's positive impacts are assessed similarly by applying a multi-level scale. High probability scores reflect an actual positive impact, while all other probability scores point to a potential positive impact.

Uniper applies a method based on quantitative threshold values to determine material sustainability matters. A ranked list of negative and positive impacts is prepared and impacts scoring above a defined threshold are considered material. Uniper considers a matter to be material if its impacts reach at least 55% of the maximum attainable score. Matters scoring below 55% are categorized as non-material. 77% of the identified material impacts are scored as highly material (up to 75% of the maximum score) and the rest as extremely material (above 75%). By using this definition of threshold value, Uniper ensures that only material impacts are included in the Group Sustainability Report.

In determining impacts, the topic experts consider certain activities, business relationships, geographical circumstances and other factors known to Uniper that lead to a heightened risk of negative impacts.

Where necessary, impacts are disaggregated by significant site/asset and country, acknowledging that certain locations may have unique regulatory, environmental or social contexts.

Identification and assessment of risks and opportunities

A sustainability matter is deemed to be financially material when the matter in question gives rise to risks or opportunities that significantly influence the company's development, funding status, financial performance, cash flows, access to financial resources or capital costs in the short, medium or long term, or if such an influence can be reasonably expected (financial effects).

Internal topic experts and representatives of various Uniper business areas and support functions are involved in the identification and assessment of risks and opportunities. To determine the risks and opportunities of the short-listed topics, the identified impacts are applied as initial input parameters because interactions and dependencies may arise. All triggering events or factors affecting Uniper's funding status in relation to these topics are analyzed to identify risks and opportunities that can cause or can be reasonably expected to cause financial effects. The scope of financial impacts are qualitatively assessed for the identified risks and opportunities.

Risks and opportunities are assessed using a combination of the probability of occurrence and the potential extent of the financial impact. In assessing the impact, multi-level scales are applied to measure the probability of occurrence and potential extent of the financial impact. The scales applied for this purpose are conformant with the scale used by Uniper in its enterprise risk management system (ERM). Uniper's topic experts assess the risks and opportunities on the basis of their expertise. Risks and opportunities with a score of 55% or more of the maximum achievable value are considered to be material. Nearly 89% of the identified material risks and opportunities are scored as very material (up to 75% of the maximum attainable score) and the rest as highly material (above 75%).

For identified risks and opportunities, Uniper determines if these financial impacts are relevant in the short-, medium-, or long-term time horizon. Forecasts and scenarios are currently not used. In addition to the time horizon, score and data origin, Uniper assesses (direct or indirect) interrelationships with the impacts.

Being aware of the increasing importance of sustainability in corporate risk management, Uniper intends to completely integrate sustainability-related risks into its ERM framework. The goal is to consistently assess sustainability risks and their impacts on market risks, credit risks, financial risks and operational risks. Established risk assessment tools such as quantitative risk assessments enable Uniper to compare material sustainability risks with other risks, assess their potential impact on the business, and integrate them in decision-making and strategic planning. The assessment of risks and opportunities is aligned with the ERM framework. Reportable sustainability-related risks are regularly checked and integrated in the ERM network in each quarterly reporting cycle. The relevant results are discussed and validated among the most important ERM and ESG stakeholders in quarterly meetings of an expert committee established at Uniper, the ESG Task Force. These meetings are held in advance of the ERM reporting process.

A six-step internal control system (ICS) is applied for the double materiality assessment, with two validation rounds conducted for each assessment of IROs to ensure that information is complete and accurate. In principle Uniper applies the dual control principle, under which all decisions are reviewed and approved by at least two parties to prevent errors and bias. All essential methods, assumptions and decisions are documented.

Impacts, risks and opportunities were assessed on a gross basis. The gross basis entails the current status quo of all relevant legal requirements for the individual topics as well as corresponding legally required countermeasures. Actions, targets and policies that go beyond this specified status quo fall under the management of IROs. For the determination of potential topics and impacts (i.e., potential entity-specific disclosures), relevant standards (e.g., SASB, ISSB), a peer review and a media analysis focusing on NGO interactions were conducted.

For each IRO, the cause within Uniper's business activities, the corresponding stage of the value chain and an indication whether it is an environmental or social impact was documented. Additionally, the IRO register includes the data origin for each IRO. This can refer to sources (e.g., documents or data), methodologies (e.g., the OECD Guidelines) and robust prognoses (e.g., decreasing coal equals higher costs for coal-fired power). Throughout the process of assessing IROs, Uniper has documented its considerations with the applied sources and evidence.

Topic-Specific DMA Procedures

In addition to the process described above, information about the topic-specific identification and assessment of IROs within the double materiality assessment (DMA) is provided in the following.

E1 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities

Impacts from greenhouse gas emissions

As part of the DMA, the sources and concentration points of Uniper's GHG emissions in its value chain and its own operations were assessed on the basis of the criteria of the GHG Protocol to determine the Company's impacts on climate change. The identified IROs related to GHG emissions were assessed across Uniper's value chain. For this purpose, the Company applied an internal method to assess the type of impact and the scale, scope, irremediability, probability, time horizon and geography of potential GHG emissions. Material impacts, risks and opportunities were determined in the final assessment by applying Uniper's internal materiality threshold. The methodology and assumptions used for calculating GHG emissions are thoroughly explained in section E1-6.

Assessment of climate-related physical risks

Uniper's process for identifying and assessing climate-related physical risks is divided into two phases, as described below. The phases allow for the identification of sites exposed to highly critical climate-related physical risks for the subsequent vulnerability assessment.

a Phase 1: Risk screening and identification

For the first phase, Uniper developed a qualitative risk screening and identification tool. To assess the gross climate-related physical risks of Uniper's assets, the tool uses relevant IPCC (Intergovernmental Panel on Climate Change) climate data and climate scenarios and combines them with the results of an internal technology-specific sensitivity analysis of the potential impact of climate attributes on Uniper assets, based on their geographical location and their expected lifetime.

Exposure and sensitivity to climate-related physical risks are classified in terms of criticality:

- Low criticality risks are broadly acceptable.
- Medium criticality risks are tolerable if reduced to the lowest risk through technical options.
- High criticality risks require a vulnerability assessment and, if necessary, the development of a mitigation plan.

The results of the assessment show that under the most pessimistic climate projection scenario, the risks of particular concern with high criticality are related to floods, heat waves and heat stress. Among the chronic risks, heat stress dominates, with an apparent observation that German assets are more vulnerable to high temperature risks. Among acute risks, flooding dominates with an observation that plant sites in the United Kingdom are more vulnerable to flood risks.

b Phase 2: Site vulnerability assessment

In the second phase, sites exposed to high-criticality risks were chosen for a vulnerability assessment. This is part of the Asset Engineering Risks & Opportunities (AERO) review process, where a semi-quantitative assessment is conducted to assess the materiality of the climate-related risks. In this phase, the risk is documented in an internal risk register (Power Technology Risk Tool or PT Risk Tool), with a detailed assessment covering the risk description, location, duration, current control measures, frequency, probability and magnitude (impact level).

The result of this assessment is an overall score showing the degree of severity of the risk in question. Depending on Uniper's risk appetite, this overall score serves as a trigger to begin planning of risk mitigation or adjustment actions.

The vulnerability assessments have been started for all sites identified as being subject to high-criticality risks. The assessment of the portfolio in the United Kingdom, which was found to be highly susceptible to flooding in the risk screening process (Phase 1), has been completed. For other European assets, the assessment was still ongoing as of the reporting date. All risks and opportunities that are identified are included in the AERO process and the Enterprise Risk Management process.

The time horizon for Uniper's climate-related physical risk identification and assessment process extends to 2040, broken down into short-term up to three years (based on the reporting year), medium-term up to 2030 and long-term up to 2040. These time horizons are linked to the financial planning horizon (short term), the strategic planning horizon (medium term) and Uniper's carbon neutrality commitment (long term). The expected service life of Uniper's assets was taken into consideration in making the assessment and choosing the time horizons.

As Uniper aims to prepare for the acute and chronic climate risks of high emissions climate scenarios, the assessment considers the Net Zero Emissions by 2050 Scenario (NZE) by IEA as well as the most pessimistic climate projection scenario adopted by the IPCC Representative Concentration Pathway (RCP 8.5 – a greenhouse gas concentration trajectory adopted by the IPCC). The selected climate scenarios and driving forces increase the number of risks considered and identified as critical in Uniper's process.

The process for identifying and assessing climate-related physical risks described above covers Uniper's own operations, but not the upstream and downstream value chain.

Identification and assessment of transitional climate risks and opportunities

Since 2021 Uniper has a process in place to capture all relevant transitional climate-related risks and opportunities. This is an annual process in which representatives of Uniper's most important business segments and support functions are involved (e.g., Strategy & Corporate Development, Corporate Communication & Governmental Relations, Legal & Compliance, Group Finance, Risk Management). The representatives identify climate-related transitional events and assess climate-related transitional risks and opportunities for the individual business segments on the basis of the exposure of assets and business activities to these risks and opportunities. Risks that cannot be directly assigned to a functional area but are relevant to the Group as a whole (e.g., financing risks, reputation risks) are also considered.

To structure and facilitate the identification of climate-related transitional events, risks and opportunities, the Net Zero Emissions by 2050 Scenario (NZE) by IEA are referred to, in addition to catalogues of risks and opportunities, grouped according to the previously applied TCFD categories (policy and legal, market, technology, reputation). To identify and validate climate-related transition risks, the representatives of the major business segments and enabling functions assess the developments described in the NZE 1.5 °C scenario for the respective business segments. Identified climate-related transitional events are qualitatively assessed, based on expert valuation of the potential magnitude in terms of financial impact, probability of occurrence as well as the expected time frame of events, i.e., short term (up to three years), medium term (until 2030) or long term (until 2040), leading to transitional risks and opportunities.

As a result, the process supports Uniper to gain a comprehensive understanding of the gross climate-related transitional risks and opportunities impacting their business activities against the selected scenario. The current register comprises more than 50 identified climate-related transitional risks and opportunities, four of which are material and are described in more detail in the chapter "Environmental Information". The process for identifying and assessing climate-related transitional risks described above covers Uniper's own operations, but not the upstream and downstream value chain.

Some of the main pillars of Uniper's decarbonization strategy are the phase-out of coal-based power generation in Uniper's European portfolio and the gradual decarbonization of its gas-fired power plants, while simultaneously converting Uniper's commodities portfolio to low-carbon or renewable alternatives.

The application of climate-related scenario analysis

To identify climate-related physical hazards and transition events Uniper uses the IEA World Energy Outlook Net Zero Emissions by 2050 Scenario (NZE Scenario) and the IPCC Representative Concentration Pathway RCP 8.5 (a greenhouse gas concentration trajectory adopted by the IPCC). Both scenarios represent the state of the science, with different underlying assumptions. The NZE 1.5 °C scenario is the publicly available, long-term energy scenario of the IEA, which represents the development of the energy sector in conformity with the limitation of global warming to 1.5 °C. It describes a normative scenario showing what actions will need to be taken by what time in order to reduce energy-related CO₂ emissions to net zero by the year 2050 while also fulfilling other energy-related Sustainable Development Goals (SDGs). The RCP 8.5 scenario is a worst-case climate change scenario in which emissions continue to rise throughout the 21st century, assuming a still high share of coal in the energy mix.

Uniper believes that the scenarios cover plausible risks and uncertainties, as they cover worst-case climate change scenarios and relevant scenarios for the global energy sector. All selected scenarios were used for the assessment in a short-term (up to three years), medium-term (up to 2030) or long-term (up to 2040) horizon, with 2040 as the end point. The scenarios used by Uniper to assess climate-related risks and the climate-related assumptions made for impairment losses on generating capacities are not identical, but follow the same underlying model of the IEA World Energy Outlook. For the climate-related assumptions in its financial statements, Uniper uses an internal outlook for voluntary carbon offset prices based on the report "Future Demand, Supply and Prices for Voluntary Carbon Credits – Keeping the Balance" by Trove Research and University College London. The underlying data used in the report is based on assumptions from companies that have committed to net zero and neutrality, sourced from CDP and SBTi, as well as the IEA World Energy Outlook Stated Policies Scenario (STEPS) and Sustainable Development Scenario (SDS). For purposes of impairment testing, the future costs of CO₂ certificates are considered in different scenarios in order to allow for climate-neutral scenario modeling. In addition, the Scope 1, 2 and 3 targets for 2030 and 2035 were analyzed, as well as the company-wide carbon neutrality claim for 2040.

E2 IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

The identification and assessment of IROs were based on the EMS documentation pursuant to ISO 14001 available at the sites, as well as the assessments of Uniper's experts and historical data. For the nuclear business, additional consultation with operational staff was conducted. For the value chain suppliers and customers, the IRO assessment was conducted by expert opinion within Uniper.

Consultations with affected communities are conducted during the planning phase of new developments. Community members are informed about upcoming consultation events through online webinars, in-person meetings near proposed development sites and dedicated websites where feedback can also be submitted. Additional feedback channels include email, telephone and postal submissions. While the input from these consultations is considered in project planning, it has not directly influenced the determination of IROs.

Pollution is a material impact at the following Uniper-operated coal-fired power stations: Datteln 4, Heyden 4 (closed in September 2024), Scholven B and C (currently in reserve), Staudinger 5 (currently in reserve), Maasvlakte 3 and Ratcliffe (closed in September 2024).

At these sites, the primary business activity, energy generation from the combustion of coal, is associated with emissions into the atmosphere, especially mercury (GHG emissions are described in chapter E1).

E3 IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

Uniper's normal asset-planning and risk process includes evaluating potential changes in the hydrological cycle and the implications of climate change for Uniper's assets and business activities, as well as its upstream and downstream value chain. The overview of environmental issues from Uniper's Environmental Management System (per ISO 14001) was used for the assets in order to determine the materiality for water-related matters and assess any potential and actual impacts. According to this assessment, the withdrawal and discharge of water are important environmental matters at many sites. They were therefore assessed to be material for Uniper's operating activities in the double materiality assessment.

The assessment was performed by internal experts without directly consulting the affected communities. If changes in the hydrological cycle were to occur, Uniper may need to consult regulatory agencies about adjusting its permitted operations to reflect seasonal variations.

Water is critically important for Uniper's activities, primarily due to water withdrawals at the operating sites for cooling processes for use as process water, for example. This materiality applies particularly to Europe, including the United Kingdom, the Netherlands, Sweden, Germany and Hungary (for 2024), where data on water consumption is being collected at these sites.

Regarding the value chain, water is a relevant topic during the exploration and mining of fossil fuels used in Uniper's energy production or trading activities (upstream). Furthermore, water demand also arises when fuels are sold and subsequently used by other utilities for energy production processes (downstream). The assessment of upstream and downstream impacts was derived from internal expert opinions without the use of external tools. No commodities, sectors or segments related to marine resources with material impacts, risks and opportunities exist to date.

Uniper's phase-out of coal-fired power plants is expected to reduce Uniper's demand for water in the short term, with a transition to higher efficiency gas-fired power plants known to reduce cooling water consumption (compared to generation output).

E4 IRO-1 Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

Uniper employs a comprehensive procedure to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems. This procedure comprises several steps: materiality assessment, stakeholder engagement, impact and risk identification, risk and opportunity analysis and documentation and reporting.

This procedure includes an assessment of both actual and potential impacts and dependencies on biodiversity and ecosystems at all Uniper's site locations and throughout its value chain.

The following sources were used to identify potential and actual impacts, dependencies, risks and opportunities: Kunming Montreal Global Biodiversity Framework, Planetary Boundaries concept, ENCORE tool, Uniper Biodiversity Footprint Assessment (2022), CLIMEX study, Bettercoal standard, Uniper Sustainability Reports (2022, 2023), Uniper Capital Markets Story April 2024, Enter of biological diversity, Water Framework Directive, Environmental Impact Assessments, EC guidance document on wind energy developments, IUCN guidelines for solar and wind project developers, European Eel Management Plans, several studies on turbine mortality for fish, UK BNG Environmental Act, Rep Risk reports.

In 2022 Uniper used an approach based on the Mean Species Abundance metric to calculate an initial global biodiversity footprint of Uniper's own site locations and activities. The results of this footprint assessment was based on Uniper's total portfolio and showed that most of the activities are highly dependent on the ecosystem service "Surface water," which is provided through freshwater resources from collected precipitation and water flow from natural sources. Thermal energy generation requires a large amount of cooling water, and hydropower is highly dependent on precipitation. Hydropower activities are also highly dependent on the "Climate regulation". In periods of droughts, the river's run-off could impact power generation. Less dependent but still significant is the dependency on "Flood and storm protection", which is provided by the sheltering, buffering and attenuating effects of natural and planted vegetation. The results were checked for plausibility for 2024 and were assessed as still accurate.

The operational activities with the highest overall dependency scores are hydropower, nuclear and thermal activities, meaning they depend on more ecosystem services, or with a higher dependency score. The dependency on river discharge for hydropower and thermal power production processes was also identified as material within the IRO assessment process.

Identified and assessed transition and physical risks and opportunities related to biodiversity and ecosystems

The following transition risks, physical risks and opportunities have been identified and assessed according to the overall IRO assessment process. No specific biodiversity evaluation criteria were applied.

a Transition risks:

- Restriction of operations due to emergency regulations during droughts and heat waves can lead to production loss of thermal power plants.

b Opportunities:

- New build of wind and solar plants: By reducing GHG emissions and ensuring a project set-up with at least no biodiversity loss (= minimum legal requirement) or even biodiversity net gain, Uniper's overall biodiversity footprint can be reduced. This results in improved reputation and trust with regards to new developments.
- With the decarbonization strategy Uniper can offer support for municipal utilities and industrials via the provision of renewable and low-carbon fuels and gases as well as support electrification in reducing its negative impact on biodiversity. This offers the opportunity to gain new customers or increasing the portfolio of services.

Uniper has started to identify systemic risks to its business model in the assessment of biodiversity and ecosystem-related risks. This involves qualitative reasoning of potential ecosystem collapse risks and the breach of tipping points. Within the IRO assessment, the Planetary Boundaries concept has been taken into account to assess systemic risks, such as the collapse of precipitation patterns.

Consultations with affected stakeholders

Uniper stays in regular contact with the affected communities in order to assess their sustainability problems. These contacts can consist in jointly used biological resources and ecosystems, depending on the site and the stakeholders. These consultations are part of Uniper's commitment to stakeholder engagement and include:

- Local roundtables to address any topics and concerns
- Project-specific consultations with affected communities
- Regular meetings with authorities
- Regular meetings with local NGOs
- Community newsletters
- Information about biodiversity on-site

Uniper has also directly engaged on-site with a supplier concerning the environmental topics (marine life) with respect to affected communities.

No specific impacts of operational sites or extraction of raw materials have been identified with regard to biodiversity and ecosystems and their effect on surrounding communities. The impacts with regards to water and sanitation as well as on adequate food with regards to soil and water protection have been addressed in chapter S3.

With regards to its upstream activities, Uniper works with coal suppliers on ESG aspects and is an active member of Bettercoal. Uniper tracks the percentage of coal it purchases from suppliers that have been audited under the Bettercoal Code. This includes an assessment of the actual and potential direct and indirect risks and impacts on the surrounding biodiversity. The companies are obliged to implement systems to ensure risks to biodiversity and ecosystem services are minimized according to the mitigation hierarchy. The assessment was performed by topical experts. Communities have not been directly involved in the materiality assessment.

No impacts on ecosystem services of relevance to affected communities in Uniper's own operations have been identified in the stakeholder engagement processes.

Biodiversity-sensitive areas

Uniper assesses its sites to determine their proximity to biodiversity-sensitive areas (see E4 SBM-3). To Uniper's knowledge, none of the activities in or near biodiversity-sensitive areas leads to a deterioration of natural habitats and the habitats of species and to the disturbance of the species for which a protected area has been designated. For aiming to ensure that no deterioration happens, Uniper takes actions to prevent negative impacts. Impacts deemed to be material in the IRO Assessment that could potentially affect biodiversity-sensitive areas near Uniper's assets are:

- Impacts on the aquatic habitat availability and fish migration
- Impacts on water quality and outflow volume of rivers
- Light and noise emissions

No severe environmental incidents with pollution of soil, water or air have occurred in 2024 that would lead to a long-term or irreversible change in the biological or physical environment or an extensive loss of habitats or species.

Uniper applies different measures in order to adhere to the non-deterioration principle. The approach includes:

- measures to enhance aquatic habitats with regard to hydropower assets
- re-establishing fish migration
- protecting endangered species as the European eel via targeted actions (catch & carry in Germany and Sweden)
- measures to enhance habitat availability for insects (flowering meadows) throughout all sites
- measures to enhance habitat availability for birds (nesting facilities, raptor seats)
- actions to protect nocturnally active species (policies to reduce light emissions to protect bats and insects) – if potential impacts were already identified in the plant approval phase, actions are carried out and regularly monitored

E5 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy

Assessment of the IROs for resource use and circular economy was based on the ISO 14001 EMS documentation located at the sites, expert opinion within Uniper and historical data. Additionally, Uniper made use of an external database that includes information that was used to assess the Company's exposure to nature-related risks and potential impacts. For the nuclear business, additional consultation with operational staff was conducted. For the value chain suppliers and customers, the IRO assessment was conducted on the basis of the experience values reported by Uniper's experts.

Consultations with affected communities are conducted during the planning phase of new developments. Community members are informed about upcoming consultation events through online webinars, in-person meetings near proposed development sites and dedicated websites where feedback can also be submitted. Additional feedback channels include email, telephone and postal submissions. While the input from these consultations is considered in project planning, it has not directly influenced the determination of IROs.

As a result of the DMA, Uniper did not identify any material impacts, risks or opportunities with regards to resource use and circular economy.

G1 IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities related to corporate governance

In order to identify material impacts, risks and opportunities, several potential yet realistic outcomes were taken into consideration, in order to assess Uniper's stance toward these hypothetical situations and how they could impact the Company and its stakeholders. The criteria applied to identify material IROs related to corporate governance matters are linked to Uniper's established policies. For this purpose, the Company also considered the inherent risks arising from relationships with corporate governance, including relationships that are possibly related to other business functions.

IRO-2 Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement

The double materiality assessment (see IRO-1) was conducted on the basis of the sub-topics laid out in the ESRS (ESRS 1, AR16). Thus, the identified IROs are clearly linked to the respective topical standards and determine which standards are reported.

Uniper has identified material IROs for E1 (Climate Change), E2 (Pollution), E3 (Water and Marine Resources), E4 (Biodiversity and Ecosystems), S1 (Own Workforce), S2 (Workers in the Value Chain), S3 (Affected Communities), G1 (Corporate Governance).

Metrics within these topical standards are reported when they are linked to sub-topics or sub-sub-topics for which Uniper identified a material IRO. For selected data points, Uniper makes use of the materiality provision of ESRS 1 Section 3.2 and does not report them, taking into account the significance of the information and its usefulness to the user. Uniper closely followed the guidelines of EFRAG (European Financial Reporting Advisory Group) for the purpose of determining material metrics.

The following table provides an overview of ESRS data points that derive from other EU regulations (see ESRS 2, Annex B) and if material, where they can be found in the report.

List of data points in cross-cutting and topical standards derived from other EU regulations (SFDR refers to Sustainable Finance Disclosure Regulation).

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS 2 GOV-1 Board's gender diversity, paragraph 21 lit. d	Indicator No. 13 in Annex I Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		GOV-1
ESRS 2 GOV-1 Percentage of Board members who are independent, paragraph 21 lit. e			Commission Delegated Regulation (EU) 2020/1816, Annex I		GOV-1
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator No. 10 in Annex I Table 3				GOV-4
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 lit. d no. i	Indicator No. 4 Table 1 in Annex I	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative disclosures on environmental risks, and Table 2: Qualitative disclosures on social risks	Commission Delegated Regulation (EU) 2020/1816, Annex II		SBM-1
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 lit. d no. ii	Indicator No. 9 in Annex I Table 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		No involvement in activities related to chemical production
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 lit. d no. iii	Indicator No. 14 in Annex I Table 1		Delegated Regulation (EU) 2020/1818 (7), Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		No involvement in activities related to controversial weapons
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, paragraph 40 lit. d no. iv			Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		No involvement in activities related to the cultivation and production of tobacco
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 (1)	E1-1
ESRS E1-1 Undertakings excluded from Paris-aligned benchmarks paragraph 16 lit. g		Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Report Form 1: Banking book – Transition risk related to climate change: Credit quality of risk exposures by sector, emissions and term to maturity	Delegated Regulation (EU) 2020/1818, Article 12 (1) lit. d to g and Article 12 (2)		E1-1

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS E1-4 GHG Emissions reduction targets, paragraph. 34	Indicator No. 4 in Annex I Table 2	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Report Form 3: Banking book – Transition risk related to climate change: Approximation indicators	Delegated Regulation (EU) 2020/1818, Article 6		E1-4
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator No. 5 in Annex I Table 1 and Indicator No. 5 in Annex I Table 2				Not material
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator No. 5 in Annex I Table 1				Not material
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator No. 6 in Annex I Table 1				Not material
ESRS E1-6 Gross Scope 1, 2, 3 and total GHG emissions, paragraph 44	Indicators No. 1 and 2 in Annex I Table 1	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Report Form 1: Banking book – Transition risk related to climate change: Credit quality of risk exposures by sector, emissions and term to maturity	Delegated Regulation (EU) 2020/1818, Article 5 (1), Article 6 and Article 8 (1)		E1-6
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicator No. 3 Table 1 in Annex I	Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Report Form 3: Banking book – Transition risk related to climate change: Approximation indicators	Delegated Regulation (EU) 2020/1818, Article 8 (1)		E1-6
ESRS E1-7 GHG removals and carbon credits, paragraph 56				Regulation (EU) 2021/1119, Article 2 (1)	E1-7
ESRS E1-9 Risk exposure of reference value portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Use of transitional provision

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 lit. a ESRS E1-9 Place where considerable assets bearing material physical risk are found, paragraph 66 lit. C		Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, (46) and (47); Report Form 5: Banking book – Physical risk related to climate change: Risk exposures with physical risk			Use of transitional provision
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 lit. C		Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, (34); Report Form 2: Banking book – Transition risk related to climate change: Loans secured by real estate – Energy efficiency of collateral			Use of transitional provision
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Use of transitional provision
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator No. 8 in Annex I Table 1 Indicator No. 2 in Annex I Table 2 Indicator No. 1 in Annex I Table 2 Indicator No. 3 in Annex I Table 2				E2-4
ESRS E3-1 Water and marine resources, paragraph 9	Indicator No. 7 in Annex I Table 2				E3-1
ESRS E3-1 Dedicated policy, paragraph 13	Indicator No. 8 in Annex I Table 2				E3-1
ESRS E3-1 Sustainable oceans and seas, paragraph 14	Indicator No. 12 in Annex I Table 2				E3-1

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS E3-4 Total water recycled and reused, paragraph 28 lit. c	Indicator No. 6.2 in Annex I Table 2				E3-4
ESRS E3-4 Total water consumption in m ³ per net revenue from own activities, paragraph 29	Indicator No. 6.1 in Annex I Table 2				E3-4
ESRS 2- SBM-3 - E4 paragraph 16 lit. a no. i	Indicator No. 7 in Annex I Table 1				E4 SBM-3
ESRS 2- SBM-3 - E4 paragraph 16 lit. b	Indicator No. 10 in Annex I Table 2				E4 SBM-3
ESRS 2- SBM-3 - E4 paragraph 16 lit. c	Indicator No. 14 in Annex I Table 2				E4 SBM-3
ESRS E4-2 Sustainable practices or policies for land use and agriculture, paragraph 24 lit. b	Indicator No. 11 in Annex I Table 2				E4-2
ESRS E4-2 Sustainable practices or policies for oceans and seas, paragraph 24 lit. c	Indicator No. 12 in Annex I Table 2				E4.2
ESRS E4-2 Policies to address deforestation, paragraph 24 lit. d	Indicator No. 15 in Annex I Table 2				E4-2
ESRS E5-5 Non-recycled waste, paragraph 37 lit. d	Indicator No. 13 in Annex I Table 2				Not material
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator No. 9 in Annex I Table 1				Not material
ESRS 2 SBM3 - S1 Risk of incidents of forced labor, paragraph 14 lit. f	Indicator No. 13 in Annex I Table 3				S1 SBM-3
ESRS 2 SBM3 - S1 Risk of incidents of child labor, paragraph 14 lit. g	Indicator No. 12 in Annex I Table 3				S1 SBM-3
ESRS S1-1 Human rights policy commitments, paragraph 20	Indicator No. 9 in Annex I Table 3 and Indicator No. 11 in Annex I Table 1				S1-1
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-1
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator No. 11 in Annex I Table 3				S1-1
ESRS S1-1 workplace accident prevention policy or management system, paragraph 23	Indicator No. 1 in Annex I Table 3				S1-1
ESRS S1-3 Handling of complaints, paragraph 32 lit. c	Indicator No. 5 in Annex I Table 3				S1-3

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 lit. b and c	Indicator No. 2 in Annex I Table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-14
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 lit. e	Indicator No. 3 in Annex I Table 3				S1-14
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 lit. a	Indicator No. 12 in Annex I Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		S1-16
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 lit. b	Indicator No. 8 in Annex I Table 3				S1-16
ESRS S1-17 Incidents of discrimination, paragraph 103 lit. a	Indicator No. 7 in Annex I Table 3				S1-17
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 104 lit. a	Indicator No. 10 in Annex I Table 1 and Indicator No. 14 in Annex I Table 3		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		S1-17
ESRS 2 SBM3 - S2 Significant risk of child labor or forced labor in the value chain, paragraph 11 lit. b	Indicators No. 12 and 13 in Annex I Table 3				S2 SBM-3
ESRS S2-1 Human rights policy commitments, paragraph 17	Indicator No. 9 in Annex I Table 3 and Indicator No. 11 in Annex I Table 1				S2-1
ESRS S2-1 Policies related to workers in the value chain, paragraph 18	Indicators No. 11 and 4 in Annex I Table 3				S2-1
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 1	Indicator No. 10 in Annex I Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		S2-1
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Annex II		S2-1

Disclosure requirement and related data point	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section in the report or "not material"
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Indicator No. 14 in Annex I Table 3				S2-4
ESRS S3-1 Human rights policy commitments, paragraph 16	Indicator No. 9 in Annex I Table 3 and Indicator No. 11 in Annex I Table 1				S3-1
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 17	Indicator No. 10 in Annex I Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		S3-1
ESRS S3-4 Human rights issues and incidents, paragraph 36	Indicator No. 14 in Annex I Table 3				S3-4
ESRS S4-1 Policies related to consumers and end users, paragraph 16	Indicator No. 9 in Annex I Table 3 and Indicator No. 11 in Annex I Table 1				Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines, paragraph 17	Indicator No. 10 in Annex I Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12 (1)		Not material
ESRS S4-4 Human rights issues and incidents, paragraph 35	Indicator No. 14 in Annex I Table 3				Not material
ESRS G1-1 United Nations Convention against Corruption, paragraph 10 lit. b	Indicator No. 15 in Annex I Table 3				G1-1
ESRS G1-1 Protection of whistleblowers, paragraph 10 lit. d	Indicator No. 6 in Annex I Table 3				G1-1
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 lit. a	Indicator No. 17 in Annex I Table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		G1-4
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 lit. b	Indicator No. 16 in Annex I Table 3				G1-4

Environmental Information

The following tables show the material positive and negative IROs related to environmental topics that were identified as part of the double materiality assessment. In addition to the allocation of the IROs to the ESRS topics, the table also shows whether the IRO is an actual or potential impact and which time horizon and value chain classification the IRO is subject to (in accordance with the requirements of ESRS 2 SBM-3). Possible characteristics for the time horizon are short term, medium term and long term; possible characteristics for the value chain are upstream (up), midstream (mid) and downstream (down). If several options apply to a respective IRO, this is indicated accordingly.

Positive impacts	Topic	Sub-sub-topic	Type	Time horizon	Value chain
The strategic expansion of renewables in Uniper's Power Generation portfolio positively contributes to climate change mitigation	Climate change	Climate change mitigation	Actual	Medium term	Own activities
The generation of renewable electricity improves the carbon footprint, helps to mitigate climate change, and hence supports the cessation of biodiversity loss	Biodiversity	Climate change	Actual	Long term	Own activities
Uniper's UK decarbonization projects meet the Biodiversity Net Gain Act, achieving at least 10% biodiversity net gain while enabling carbon-neutral electricity production	Biodiversity	Climate change	Potential	Medium term	Own activities
Exploration of hydrogen economy and the expansion of hydropower pumped storage facilities will support the energy transition, which supports the stop of biodiversity loss	Biodiversity	Climate change	Potential	Long term	Own activities
Uniper carries out revitalization measures on own land that are beneficial both for society and environment as people profit from the ecosystem services and biodiversity gain helps combat climate change	Biodiversity	Changes in land use, fresh water use, and sea use	Potential	Long term	Own activities
Uniper's infrastructure development supports recreation (e.g., bridges, lake levels) and positively impacts community health, well-being and ecosystem services	Biodiversity	Impacts and dependencies of ecosystem services	Actual	Short term	Own activities

Negative impacts	Topic	Sub-sub-topic	Type	Time horizon	Value chain
GHG emissions from Uniper's power generation and upstream and downstream value chain contribute to the rise in atmospheric GHG concentrations, leading to climate change	Climate change	Climate change mitigation	Actual	Short term	Upstream activities/ Own activities/ Downstream activities
Heavy metals and mercury emissions to air from burning coal, oil and natural gas affect water and living organisms via the food chain	Pollution	Heavy metals	Actual	Medium term	Own activities
Cooling water discharges from coal and gas plants raise water temperatures, disrupting aquatic ecosystems and reducing water quality	Water and marine resources	Water discharges	Actual	Long term	Own activities
Coal and gas power plants withdraw large water volumes for cooling, reducing water availability for ecosystems and impacting their stability	Water and marine resources	Water consumption and withdrawal	Actual	Medium term/ Long term	Own activities/ Downstream activities
GHG emissions due to Uniper's power generation and upstream value chain accelerate climate change, causing biodiversity loss and disrupting ecosystems through habitat and climate shifts	Biodiversity	Climate change	Potential	Medium term/ Long term	Upstream activities/ Own activities
Through combustion of fuels sold by Uniper GHG emissions are emitted, which accelerates climate change, causing biodiversity loss and disrupting ecosystems through habitat and climate shifts	Biodiversity	Climate change	Actual	Long term	Downstream activities
Hydropower and thermal plants alter river discharge patterns or water quality, degrading aquatic habitats and impacting biodiversity	Biodiversity	Land degradation	Actual	Long term	Own activities
Hydropower operations increase fish mortality, particularly for diadromous species like European eels, threatening population sizes and biodiversity	Biodiversity	Population size of species	Potential	Long term	Own activities
Light emissions from Uniper's power plants disrupt the behavior of night-active species, such as bats and insects, impacting biodiversity	Biodiversity	Population size of species	Actual	Medium term	Own activities
Hydropower projects under development impact biodiversity through habitat loss during construction and water flow changes during operation	Biodiversity	Changes in land use, freshwater use, and sea use	Potential	Long term	Own activities

Opportunities	Topic	Sub-sub-topic	Time horizon
Shifting customer behavior and electrification increase the demand for green power, creating opportunities for Uniper to supply renewable energy	Climate change	Transition to a low-carbon economy	Short term/ Medium term/ Long term
Grid instability and market uncertainty increase the demand for Uniper's reserve products and short-term risk management solutions	Climate change	Transition to a low-carbon economy	Short term/ Medium term/ Long term
As a provider of system solutions, Uniper can offer flexibility and balancing services, supporting industrial electrification and renewable energy integration	Climate change	Transition to a low-carbon economy	Short term/ Medium term/ Long term
Uniper supplies renewable and low-carbon fuels and electrification solutions to municipal and industrial clients, supporting their reduction of negative biodiversity impacts	Biodiversity	Climate change	Medium term
Wind and solar projects reduce Uniper's emissions while meeting biodiversity requirements, reducing the overall biodiversity footprint	Biodiversity	Climate change	Medium term

Risks	Topic	Sub-sub-topic	Time horizon
The decoupling of carbon and energy prices could lead to lower electricity prices and hence lower revenues (climate-related transitional risk)	Climate change	Transition to a low-carbon economy	Short term
Low river discharge and high water temperatures reduce hydropower and thermal generation, posing ongoing challenges despite mitigation plans	Biodiversity	Impacts and dependencies of ecosystem services	Medium term

Uniper's Environmental Policy

Compliance with all applicable national and international legal requirements is integral to Uniper's commitment to sustainability. Uniper has also developed an Environmental Policy. It details Uniper's approach to managing impacts, risks or opportunities related to climate change, pollution, water resources, biodiversity and resource use and circular economy including waste management. These are the key contents of the policy. The policy aims to address the material impacts, risks and opportunities identified in the double materiality assessment. In the topic chapters E1 to E4, the respective impacts, risks and opportunities are addressed.

The Environmental Policy establishes a framework, aligning with and outlining how Uniper contributes to the achievement of environmental goals of the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, the EU zero pollution action plan and the United Nations Sustainable Development Goals (UN SDGs).

Uniper monitors the key contents of the policy through an Environmental Management System (EMS) on its sites, certified to ISO 14001. The certificate is audited and renewed every three years. Uniper's EMS includes a commitment to continual improvement. All Uniper facilities accredited to ISO 14001 have environmental improvement programs that describe their intended improvements and the steps toward achieving them. All environmental incidents and close calls are investigated carefully, taking appropriate steps to prevent them from recurring. Alongside the EMS, Uniper performs asset risk management, involving the evaluation and management of the environmental risks of its operating assets.

The scope of the Environmental Policy comprises the Uniper Group (see also BP-1). Implementation considers local environmental conditions and compliance with national and regional regulations. Except for E1 climate change, the policy does not extend to Uniper's upstream and downstream value chain.

The new Environmental Policy described here was developed in 2024 to specifically address the identified material IROs and outline how Uniper manages its IROs. The Board of Management of Uniper formally approved it in January 2025.

The Board of Management will oversee the implementation of the policy. The implementation of the policy aims to fulfill the ESRS minimum disclosure requirements without including additional standards of third-party providers. Relevant stakeholder groups of the present policy include employees, local communities, the public in general and regulatory bodies. The interests of stakeholders have been considered although no active participation of stakeholders in drafting the policy was foreseen. Uniper is aware of the interests of key stakeholders via active engagement with NGOs and affected communities. Open communication about Uniper's environmental activities is being provided on Uniper's website and the annual sustainability reporting to ensure that stakeholders are well-informed about Uniper's environmental performance and can raise their interests.

The HSSE & Sustainability functional department is responsible for providing environmental support to Uniper businesses by offering advice on specific environmental questions and challenges, introducing new standards or legal requirements, improving data quality and conducting root cause analysis on environmental incidents. This support helps address stakeholder concerns regarding environmental performance and compliance. These were taken into consideration in the development of the Environmental Policy.

It is everyone's responsibility working for or on behalf of Uniper to contribute to the implementation of the policy, whenever practical, ensuring a collective effort towards meeting stakeholder expectations. The Uniper Management Policy gives the framework for a consistent group-wide management model to ensure that the contents of new policies are being transported to all business areas. The material topics that are part of the policy, have already been part of Uniper's training programs for employees, before the Environmental Policy came into force. Uniper's HSSE & Sustainability Policy provides insights into how sustainability topics are being coordinated within Uniper and how the contents of the Environmental Policy will be implemented.

Uniper reports environmental information and data to the relevant authorities in line with legal and other requirements. This policy forms part of the collection of internal policies and directives.

E1 – Climate Change

Strategy

E1 ESRS 2 SBM-3 Material impacts, risks and opportunities, and their interaction with strategy and business model

Uniper has established processes for the identification assessment of both risk categories – physical and transitional – which are explained in depth in E1 IRO 1, in the General Information chapter.

Resiliency assessment

To address the short-, mid- and long-term uncertainties linked to the fundamental changes during the energy transition process and to formulate a corporate strategy that is resilient in different future development paths of the energy sector, Uniper conducted a comprehensive scenario analysis as part of its corporate strategy review in 2023.

The scope of this resilience assessment encompasses Uniper's own activities and focuses on its operating segments: Green Generation, Flexible Generation and Greener Commodities (in the financial year 2023 also still European Generation and Global Commodities). Through the resiliency assessment, Uniper identifies which business areas are more vulnerable to certain market or regulatory changes, where additional protection actions may be needed, and which changes in the sector may also bring additional opportunities.

To validate Uniper's strategic direction and to assess the resilience of the new strategy, Uniper applied two external and two internal scenarios. The NZE 1.5 °C scenario from IEA, the Stated Energy Policies Scenario (STEPS) from IEA, the internal Slow Transition scenario, and the Uniper Planning Case have been analyzed. The Uniper Planning Case assumes that the European ambition to limit global temperature increase to "well below 2 °C" by 2100 will be largely fulfilled through policy actions (such as the European Green Deal, the "Fit For 55" package, and future policies that will enable a faster deployment of low-carbon energy plants and gases). Uniper's strategy is based on the set of assumptions from the Uniper Planning Case (baseline).

Assumptions and time horizon

For the resiliency assessment, the assumptions of the NZE 1.5 °C scenario are used to model the implications for the European power and the global gas sector and assess how Uniper's individual business lines will be affected in this scenario. In addition to the NZE 1.5 °C scenario, the aforementioned scenarios are used to assess the strategy in the financial sensitivity analysis.

In order to quantify Uniper's financial exposure to key climate-related value drivers, market, price, and regulatory sensitivities are applied to assess the financial impact on Uniper's revenues. The selected value drivers for the sensitivities are based on the NZE 1.5 °C scenario, the STEPS scenario and the Uniper-internal Slow Transition scenario, and include i) European power demand, ii) CO₂ price in Europe, iii) regulatory changes favoring the new build of renewable assets (such as subsidy schemes), iv) regulatory changes for gas-fired power plants with regards to methane emissions, and v) regional weather patterns related to precipitation. The sensitivity calculation is carried out using Uniper's detailed market simulation framework and applied to a portfolio view of assets.

The time horizon for this strategy resiliency assessment extends to 2040, differentiating short to medium term as the period from 2023 until 2030, and long term as the period between 2031 and 2040. The chosen time horizon aligns with Uniper's GHG-related targets and the scenarios used within the resiliency assessment.

Results of the resiliency assessment

The strategy resilience assessment conducted in 2023 confirmed that Uniper's new strategy pursues appropriate goals and sets strategic priorities to accelerate the energy transition in the business activities bundled within the three new segments of Green Generation, Flexible Generation, and Greener Commodities. Uniper is flexible in the implementation of the strategy so that it can react appropriately to any market or regulatory changes. The assessments conducted for the strategy developed in 2023 have shown that Uniper is generally resilient against potential changes in the long-term market and regulatory environment, which are represented by different scenarios (including a 1.5 °C scenario). Moreover, the annual strategy review process allows for appropriate strategic adjustments if they are required.

Furthermore, the diversification of the existing and future portfolio, across the energy value chain and the different technologies, opens opportunities in a decarbonized energy system, and positions Uniper for the transition to net zero, with resilience to market volatility and policy uncertainty. In addition, the 1.5 °C scenario described would potentially have a positive financial upside compared to the Uniper Planning Case, as increasing CO₂ prices would, among other things, benefit the business case for green and low-carbon hydrogen, as well as low-carbon, flexible plants in the energy sector.

However, the resiliency assessment has also shown that in a 1.5 °C scenario, there are risks associated with the lack of necessary regulatory support mechanisms, which may affect Uniper's ability to support the necessary investments in low-carbon, renewable and flexible generation. Examples include the necessary implementation of the planned Power Plant Back-Up Act and the introduction of a capacity mechanism (e.g., capacity market) procedure in Germany. In the Greener Commodities segment, in which Uniper bundles its strategic activities in support of a hydrogen economy, the implementation of various planned projects depends on the right regulatory and legal framework conditions, among other things. To guarantee the necessary investment security and reduce the risk for new technologies, appropriate regulation and support mechanisms must be established for the hydrogen market. The resiliency assessment considers the identified risks for the implementation of the various strategic objectives, from which it derives appropriate adjustment measures. The resilience assessment will be conducted regularly as part of the strategy review process in response to significant planned strategy changes or updates to the applicable scenarios.

E1-1 Transition plan for climate change mitigation

Uniper's GHG Scope 1 and 2 emissions reduction targets for 2030 (see E1-4) are in line with certain science-based IPCC scenarios for the European and global electricity sector compatible with limiting global warming to 1.5 °C according to the Paris Agreement. The same holds for Uniper's GHG Scope 3 emissions reduction target for 2030. The Scope 3 emissions reduction target is in line with certain science-based IPCC scenarios for the European and global energy supply liquids, gases, and solids sector compatible with limiting global warming to 1.5 °C. However, since other IPCC scenarios require further emissions reduction for Scope 1, 2 and 3 by 2030, Uniper does not claim that the targets for 2030 are sufficiently compatible with limiting global warming to 1.5 °C according to the Paris Agreement. Uniper's GHG Scope 1, 2 and 3 emissions reduction targets are in line with limiting global warming to well-below 2 °C according to most of the European and global science-based IPCC scenarios for the relevant sectors. Details are presented in chapter E1-4. Uniper aims to transform its business activities and accelerate its decarbonization journey by focusing on its three business segments Green Generation, Flexible Generation, and Greener Commodities. In order to implement its climate transition plan, Uniper has planned the following decarbonization levers in its own operations and value chain:

Green Generation

- Increase own onshore wind and PV power generation
- Increase battery energy storage systems
- Optimize the value contribution of hydropower and nuclear power plants
- Pursue selective growth in hydroelectric power generation

Flexible Generation

- Decarbonize existing gas-fired power plants where technically and economically viable
- Invest in new flexible power generation with net zero potential (hydrogen-capable power plants and use of CCS/CCU)
- Phase-out coal for energy generation

Greener Commodities

- Expand the commodities portfolio of low-carbon or renewable gases such as hydrogen, hydrogen derivatives and biomethane
- Develop hydrogen-related infrastructure
- Grow renewable PPA portfolio
- Source gas from suppliers with strict emissions standards in gas production
- Engage with customers to support emissions reduction actions

For a detailed overview of the actions included in Uniper's transition plan, refer to chapter E1-3.

Financial planning for investments in the transformation of the energy system

Uniper's financial planning in the short and medium term aligns with its strategic priorities of decarbonizing the Company's business activities and production while aiming to ensure the reliability of energy supply to customers and markets. To this end, Uniper has committed to investing approximately €8 billion by the early 2030s to support its strategic decarbonization for its transformation, including the actions outlined in the chapter "Climate Actions" (see chapter E1-3). Uniper invested approx. €200 million in its transition plan in 2024. Uniper plans to invest additional financial resources of approx. €7.8 billion in the transformation from 2025 through the early 2030s. The speed of this transformation will depend on both the timely and continuous implementation of the necessary regulatory framework and supporting mechanisms to provide investment security, as well as the customers' transformation progress towards net zero.

The EU Taxonomy Regulation provides the framework for evaluating the economic activities of Uniper's climate transition plan. Uniper's investment strategy aims to be in line with the EU Taxonomy requirements for climate change mitigation and climate change adaptation, which are two of the six EU Taxonomy's defined environmental objectives. With regard to the planned investments in the transition plan, Uniper plans to increase the amount of taxonomy-eligible and taxonomy-aligned investments every year until the early 2030s.

Additional explanations of Uniper's CapEx plans and its taxonomy-eligible and taxonomy-aligned business activities are provided in the chapter "EU Taxonomy Regulation".

Uniper's significant capital expenditures for activities related to coal, oil, and gas are shown in the following table.

Economic activities	Capital expenditure (CapEx, € in millions)
Coal	72
Oil	5
Gas	149
Total allocated resources (€ in millions)	226

Assessment of greenhouse gas emissions

Uniper has conducted a qualitative assessment of the potential locked-in GHG emissions from its key assets and products and their potential impact on the Company's achievement of its GHG emissions reduction targets. The assessment has shown that Uniper's current market outlook in combination with the envisioned decarbonization measures in its existing plants, especially the withdrawal from commercial coal-fired electricity generation by 2029, supports the achievement of the Scope 1 and 2 reduction target in 2030.

However, the transfer of fossil-fuel-based generating units scheduled for closure and identified as systemically relevant to the network reserve by the German regulatory authority may result in delayed closures and hence additional emissions, which can neither be influenced nor exactly forecast by Uniper. However, Uniper assumes that the yearly emissions of these units will be rather small and will therefore not endanger the achievement of the Scope 1 and 2 reduction target for 2030. In addition, Uniper's strategic ambition is to build and operate new hydrogen-capable power plants. This should contribute to the transformation of the European energy system and provide long-term sustainable supply solutions to customers. The operation of these hydrogen-capable power plants initially based on natural gas would contribute to additional Scope 1 emissions until the switch to hydrogen.

Furthermore, some considerable uncertainties remain, including the commissioning date of such hydrogen-capable plants and general changes in the commodity markets. If the commissioning happens before or still in 2030 and/or a market development supports stronger as expected utilization of Uniper's remaining fossil thermal assets, additional measures may be needed to prevent emissions from exceeding the target level.

EU Taxonomy-conformant activities

With the implementation of Uniper's climate transition plan, an increase in the share of EU Taxonomy-aligned activities is foreseen in the coming years. In line with Uniper's strategy and transition plan described in this document, the Group will prioritize EU Taxonomy-eligible projects in the project pipeline in line with its transformation ambition.

Uniper is excluded from the EU Paris-aligned benchmarks consistent with the Commission Delegated Regulation (EU) 202/1818 (Climate Benchmark Regulation).

Embedding of the transition plan in the corporate strategy

Uniper's transition plan is embedded in the Company's new strategy "Accelerating the energy transition: flexible, balanced, bespoke" and explains how Uniper intends to achieve the goals related to climate change mitigation and thereby ensure that Uniper undertakes its transformation responsibly. In addition, financial planning in the short and medium term aligns with Uniper's strategic priorities of decarbonizing its business and production, while continuing to ensure reliable energy supply to its customers and markets.

Uniper's transition plan has been presented to the Board of Management. The Supervisory Board was informed about the transition plan and its approval.

Application of the transition plan for climate change mitigation

Since introducing the transition plan for climate change mitigation, Uniper has executed several transformation projects to capture new market opportunities and meet the challenges of the changing energy system in the areas of coal, renewable commodities, low-carbon fuels, flexible generation, customer projects and e-fuels.

Examples of Uniper's progress in implementing its transition plan, particularly the decarbonization of its business activities, are the closure of the Ratcliff power station (United Kingdom) and the Heyden 4 power station (Germany) in September 2024.

Another example in the area of renewable gases is the addition of bio-LNG to the portfolio. Uniper is the first Company to use the bio-LNG production capacity to convert biomethane into bio-LNG at the Gate Terminal in Rotterdam.

Uniper has also made progress in renewable energy by developing photovoltaic (PV) projects in Hungary, for example. The PV projects are ready to build and can be connected to the grid and start producing electricity in 2026 and 2027, respectively. By the end of 2024, Uniper had developed renewable energy projects totaling 0.39 GW to the ready-to-build stage.

In addition, Uniper publicly announced in June 2024 that it has decided to recommission the pumped storage plant in Happurg (Germany) by 2028. By storing energy, the pumped storage plant will contribute to a reliable, low-carbon energy supply in southern Germany.

Other examples of Uniper's transition include the five-year contract to supply Deutsche Bahn with Uniper's hydropower and the finalization of an exclusive Coal Supply Agreement between Uniper SE and EP Resources AG that resulted in the closure of Uniper's third-party coal sales and the related trading activities.

Uniper published its first climate transition plan report in April 2024.

Policies

E1-2 Policies related to climate change mitigation and adaptation

Uniper's Environmental Policy outlines the company's approach to managing material IROs, including those related to climate change. Uniper's Environmental Policy is described in detail at the beginning of the chapter on Environmental Information.

Integration into strategic planning

Uniper's Environmental Policy acknowledges that climate change is a significant global challenge, with the potential to impact all environmental and societal matters. Uniper has developed a comprehensive strategy for climate change mitigation and adaptation, rooted in the Company's commitment to transitioning to a less carbon-intensive energy system. This strategy is supported by the Environmental Policy, which focuses on setting clear, measurable targets for reducing GHG emissions across its operations, promoting energy efficiency, and advancing the deployment of renewable energy sources. Additionally, Uniper recognizes the importance of adapting to the impacts of climate change and has incorporated climate resilience into its strategic planning and decision-making processes. The policy also includes provisions for fostering innovation in technologies for renewable and low-carbon fuels and engaging with stakeholders to support a just transition to a decarbonized economy.

In particular, the "climate" section of Uniper's Environmental Policy describes how Uniper incorporates considerations related to climate change into its internal strategic planning and its assessment of risks and opportunities. This is done considering the recommendations of the legacy Task Force on Climate-related Financial Disclosures (TCFD) now included in IFRS S2 and other recognized organizations and standards on climate governance and the reporting of climate-related risks and opportunities. The policy defines Uniper's framework for mitigating material risks and pursuing relevant opportunities. Uniper's risks include falling outright electricity prices and uncertainties in market signals, whereas opportunities refer to such as changing customer behavior, the shift to new energy sources like hydrogen, competition in hydrogen-based fuels, progress in sector coupling and electrification, and changes in the market design.

Climate change mitigation is central to Uniper's overall environmental strategy. The Environmental Policy addresses this through the claim of achieving carbon neutrality by 2040, including with the use of offsetting measures, with specific interim targets for reducing Scope 1, 2 and 3 emissions (please refer to E1-4 and E1-7 for further details on the targets). This commitment is supported by strategic actions, including the integration of climate science into business planning, the adoption of low-emission technologies, and continuous emissions monitoring. Uniper's approach to climate change mitigation is guided by international standards, frameworks and global climate goals and is governed by the overarching Environmental Policy. Uniper's climate-related targets are described in more depth in the below section "E1-4 Targets related to climate change mitigation and adaptation".

Adaptation measures

Uniper's Environmental Policy addresses Uniper's approach to climate change adaptation, which involves integrating climate resilience into its risk management processes and strategic decision-making. Uniper is committed to developing and implementing adaptation measures that reduce vulnerability to climate-related risks, such as extreme weather events and changing environmental conditions. These actions are informed by thorough analyses of climate-related risks and are regularly reviewed to ensure their effectiveness. By prioritizing climate change adaptation, Uniper aims to safeguard its operations and contribute to the broader resilience of the communities and environments in which it operates through the actions outlined in the Company's transition plan.

Uniper's Environmental Policy does not cover energy efficiency measures. Uniper's Environmental Policy supports the deployment of renewable energy as a cornerstone of its climate strategy. Uniper has set itself targets for substantially increasing the share of renewable and low-carbon energy in its generating portfolio by the early 2030s. This will be achieved through substantial investments in photovoltaic plants and onshore wind assets, as well as the conversion of existing gas-fired power plants to use renewable fuels, such as hydrogen. Uniper is also looking into expanding its capabilities in energy storage and carbon capture technologies to support the integration of renewables into the energy system. These efforts are part of Uniper's strategy to accelerate the energy transition and improve its carbon footprint.

Promotion of a just transition

Besides addressing climate change mitigation, adaptation, energy efficiency and renewable energy deployment, Uniper's Environmental Policy places a strong emphasis on fostering a just transition. Further information on this topic can be found in chapter S3.

The Company engages with its suppliers, customers and broader stakeholders to encourage the adoption of climate-friendly practices. Through transparent reporting and continuous improvement, Uniper aims to lead by example, ensuring that its transition to a sustainable future is both effective and just for all stakeholders involved.

Actions

E1-3 Actions and resources in relation to climate change policies

On the basis of its climate transition plan, Uniper has taken actions in the reporting year and planned future actions to achieve its targets and the goals of its Environmental Policy. These actions, along with their achieved and expected outcomes as well as contributions to the achievement, are outlined below:

Actions taken in the reporting year for Scope 1 and 2

In 2024, the commercial operation of several coal units stopped. Specifically, the commercial operation of the German power plants Scholven B, Scholven C and Staudinger 5 was discontinued. In addition, the German power plant Heyden 4 and the British power plant Ratcliffe were closed. These measures achieved annual savings of around 6.5 million metric tons of CO₂e in Uniper's GHG inventory compared to the baseline year 2019. German coal units, which were announced for final closure during 2024, were declared "systemically relevant" by the competent transmission system operator (TSO) and the German Federal Networks Agency (BNetzA) and a prolongation of grid reserve operation was requested until March 30, 2031 (Staudinger 5, Scholven B and Scholven C). Uniper expects that the additional annual emissions from these power plants selected under the obligatory network reserve regime will be low. However, the continued operation of these power plants serves the requirements of the transmission system operator and can neither be influenced nor forecast by Uniper.

In addition, Uniper continued the retrofitting to biofuels in 2024 by conducting feasibility assessments and completed the retrofitting of a Swedish gas turbine to use a low-carbon fuel (HVO). The decarbonized plant stands ready to stabilize the grid.

Because the total emissions of Uniper's open-cycle gas turbines (OCGTs) in Sweden, which serve as reserve plants with only short operating times, are low, the expected reduction of Scope 1 emissions is approximately 2.5 kt CO₂e compared to the baseline year 2019.

Actions planned for Scope 1 and 2

Targeting a 55% Scope 1 and 2 emissions reduction from the base year 2019 by 2030, Uniper has planned to continue the exit from coal generation and will cease coal-based operation of the last commercially operating coal-fired generation unit. This measure will contribute to the achievement of the Scope 1 and 2 targets by saving approximately 2.6 mt CO₂e emissions per year. The coal phase-out is contingent upon the sale of the Datteln 4 hard-coal-fired power plant taking place in accordance with the EU state aid decision. The GHG emissions savings related to the divestment cannot be compared with the 2019 baseline because Datteln 4 was not operated in the baseline year 2019.

In addition to the exit from coal-fired generation, Uniper is pursuing the goal to convert several gas-fired and oil-fired plants to low-carbon or renewable fuels and to employ CCUS solutions (carbon capture, utilisation and storage of CO₂) as the path to decarbonization, and is working on the development of site-specific solutions. Different projects will be developed between 2025 and 2027 to deliver decarbonization solutions if suitable business models are available and can be deployed.

Uniper also plans to continue the decarbonization of gas turbines in Sweden insofar as that is technically and economically possible.

Within the context of its Environmental Policy, Uniper aims to further transform its asset portfolio lowering absolute and specific emissions while securing value creation. To achieve this, the erection of hydrogen-capable power plants, the expansion of the renewable asset base, and the further decarbonization of the existing fossil-thermal assets will play a pivotal role.

For the implementation of these actions, regulatory policies are needed to provide support in reducing the financial gap to profitability. This would be a main prerequisite in the current market environment to take further positive decisions for an implementation of such decarbonization actions.

Actions taken in the reporting year for Scope 3

In 2024, Uniper has taken the following actions to reduce the Company's Scope 3 emissions:

Uniper and EP Resources AG have entered into an exclusive coal delivery contract. The agreement aims to help Uniper reduce its Scope 3 emissions by closing its third-party coal sales business and the related trading activities, while ensuring the key objective of supply security for Uniper's remaining coal-fired power plants. This will lead to an emissions reduction of approximately 5 mt CO₂e per year.

Furthermore, Uniper and ConocoPhillips extended their long-term gas partnership for the supply of up to 10 billion cubic meters of natural gas over the next ten years. Under the agreement, ConocoPhillips will supply natural gas to Uniper in Northwestern Europe, using its existing infrastructure. Thus, the agreement will secure a supply of natural gas with relatively low GHG emissions in the upstream value chain and in transport for Uniper's gas portfolio compared to alternatives such as LNG.

Actions planned for Scope 3

Uniper has planned to expand its sales portfolio to include biogases such as bio-LNG at the Gate Terminal. This action contributes to the Company's objective to increase the share of renewable and low-carbon gases in its sales portfolio, and hence supports the overall reduction of the portfolio's carbon intensity.

By purchasing natural gas that has been certified for its lower upstream GHG emissions, Uniper aims to bring about a reduction of the environmental impact associated with gas production and processing. Uniper contributes to ensuring stable and reliable supply in the markets where it operates.

Amid the energy transition and evolving customer demands, Uniper also supplies customers using natural gas as an input rather than energy-related combustion. This approach reduces direct emissions from gas combustion and supports industries that use gas in manufacturing processes.

Uniper plans to build up a strong renewable and low-carbon gases and fuels portfolio in the DACH region (Germany, Austria, Switzerland) by using renewable and low-carbon alternatives wherever feasible. This implementation helps to lower the downstream emissions of the Company's energy supply. For instance, Uniper is developing hydrogen products for sale to customers, starting with low-carbon hydrogen and switching to renewable hydrogen later. These products could replace natural gas and thus reduce Scope 3 emissions. First marketing activities have already started.

Uniper is working with customers to implement low-carbon technologies such as CCUS. These technologies capture CO₂ emissions from natural gas use and either store it underground or reuse it for other industrial applications, significantly reducing net emissions.

In addition, Uniper is working with MiQ (an independent emissions certification standard for methane emissions) and EQT on a pilot transaction to demonstrate the importance of transparency in reporting methane emissions in the LNG supply chain for US LNG exports. In the proof-of-concept transaction, EQT has agreed to supply 4 billion cubic feet (bcf) of independently certified natural gas, a volume equivalent to approximately one cargo of LNG to Uniper. The pilot project supports an understanding of the complexities of tracking and managing LNG emissions across a supply chain and will enable future emissions reductions.

Insofar as the planned actions to increase the share of renewable and low-carbon commodities in Uniper's portfolio are mainly based on purchase agreements with third-part suppliers, the resulting Scope 3 emissions reductions will not be capital-intensive and will not require any specific OpEx or CapEx to implement them. The transformation will be driven by current resources and is not expected to require additional headcount beyond organic growth.

The actions taken and planned are designed to directly contribute to Uniper's sustainability policy objectives, the commercial coal exit plan by 2029, and reduction targets for Scope 1, 2 and 3 GHG emissions. By systematically implementing these actions, Uniper aims to ensure that its sustainability strategies are effective and in line with its overarching policy commitments.

Uniper's actions encompass a broad scope of activities, spanning over the Company's upstream and downstream value chain as well as its own operations in Europe. To implement the actions, Uniper will engage with multiple stakeholders, such as suppliers, customers, regulatory bodies and internal experts.

Availability and allocation of financial resources for the implementation of climate change mitigation actions

Uniper's climate strategy builds on the assumption that its customers and the countries in which Uniper operate will meet their own commitments. Uniper assumes that the necessary efforts will be made to reach net zero in Germany by 2045 and in the EU by 2050. Any delay in the energy transition might have implications on the ability to implement Uniper's climate strategy as planned.

Furthermore, Uniper's ability to implement Scope 1, 2 and 3 climate change mitigation actions will depend on the right regulatory framework and necessary financial support measures. The profitability of investments in the conversion of oil-fired plants, the expansion of the hydrogen economy and the transport and storage of CO₂, are examples of the above-mentioned prerequisites. Additionally, the TSO and regulators may declare German coal units as system-relevant, and hence prolonged operations and Uniper's ability to implement the planned closures.

This is particularly the case for Uniper's Scope 3 emissions, which are highly dependent on progress in decarbonizing the European gas sector. Achieving its target hinges on the transition towards a hydrogen economy, which is essential for moving away from natural gas in the heating, power generation, industry and transport sectors. The faster Uniper's customers and the overall market transition towards using decarbonized products like hydrogen, the faster Uniper can increase the share of renewable and low-carbon commodities in its portfolio.

Uniper has allocated approximately €8 billion through the early 2030s to its action plan, which will transform Uniper's business. This financial investment is not segregated into specific actions. Most of the investment will be dedicated to the implementation of the actions for Scope 1 and 2 because most of the actions outlined for Scope 3 do not require capital expenditures.

Uniper has not taken any actions to provide, cooperate in, or support any remedial measures.

A qualitative overview regarding the progress of actions disclosed in prior periods is provided in chapter E1-1. Quantitative information has not been disclosed in prior periods and is therefore not included in this report.

Sustainability-linked loan agreement

In 2024, Uniper successfully refinanced the previous syndicated credit line from 2018 in the amount of €1.7 billion ahead of schedule. The new syndicated credit line of €3 billion is divided into two tranches and serves as a constant liquidity reserve as well as for the flexible financing of working capital. The credit line was concluded at market conditions and has a term of three years plus two extension options of a further year each.

The new loan agreement was concluded for the first time as a so-called "sustainability-linked loan". The financing conditions are linked to the achievement of CO₂e reduction targets and strategic expansion targets in the area of renewable energies. This supports the transformation of the Company by including elements that anchor Uniper's climate protection targets. The financing consortium of 19 international banks consists mainly of the previous core group of banks, which has been selectively strengthened by new banking partners. ING and UniCredit acted as coordinators and were also mandated as sustainability coordinators.

Targets

E1-4 Targets related to climate change mitigation and adaptation

Uniper has set measurable, outcome-oriented and time-bound targets to manage its material climate-related impacts, risks and opportunities. The targets designed to manage material climate-related impacts, risks and opportunities assess the progress in reducing GHG emissions and aligning it with the Company's sustainability goals. The targets include:

- Uniper has set a target to reduce Scope 1 and 2 CO₂e emissions to at least 55 % by 2030 compared to the base year 2019.
- For Scope 3 CO₂e emissions Uniper has committed to a reduction target of 25 % by 2030 and 35 % by 2035 compared to the base year 2021.
- Commercial generation of coal-based electricity is to be discontinued by 2029.

The reference values and target values for the three described GHG emissions reduction targets are presented in the table below.

Target	Baseline year	Baseline value	Unit	Target year	Target value	Reduction percentage
Scope 1+2 ^{1 3 4}	2019	18,930,307.90	t CO ₂ e	2030	8,518,638.56	55%
Scope 3 ^{1 2 3}	2021	88,329,766.00	t CO ₂ e	2030	66,247,324.50	25%
Scope 3 ^{1 2 3}	2021	88,329,766.00	t CO ₂ e	2035	57,414,347.90	35%

¹Baseline adjusted for divested or discontinued operations. This includes the exclusion of PAO Unipro, Uniper Energy DMCC, Uniper France Power, Teplárna Tábor a.s. and Schkopau power plant (applicable to all Scopes).

²Baseline adjusted due to methodology changes implemented in 2023.

³Emissions are tracked based on the operational control approach.

⁴Scope 2 emissions for hydro pumped storage assets are tracked based on the market-based and net approaches.

The targets have been set based on an outlook of future market developments, national policies (German Federal Climate Change Act) and Uniper's business strategy. The goal pursued in defining the targets was to set challenging, but achievable, targets for Uniper. Approximately 95% of the reference emissions for Uniper's Scope 1 and 2 are Scope 1 and 5 % are Scope 2. This distribution is based on the base share of the target and the expected emissions profile in 2030. However, it cannot be ruled out that this distribution will change over time if Uniper's plant portfolio, business activities, or prioritized emissions reduction actions change.

Each target set by Uniper is directly linked to its policy objectives, aiming to ensure that Uniper's actions are in line with the overall sustainability strategy. The GHG emissions reduction targets described above are also anchored in Uniper's Environmental Policy, which serves as the basis for Company's commitment to reduce Scope 1, 2 and 3 GHG emissions by setting clear, measurable targets. The content and objectives of Uniper's Environmental Policy are described in more detail in the preceding chapter "Environmental Policy".

The scope of each target includes Uniper's own operating activities and extends, where applicable, to the upstream and downstream value chain in line with Uniper's methodology and the assumptions applied for the boundaries of its GHG inventory (as indicated in chapter E1-6) and consistent with the Greenhouse Gas Protocol (GHG Protocol) definition of Scope 1, 2 and 3 emissions. The defined target levels for GHG emissions reduction targets to be achieved by Uniper are absolute targets measured in metric tons of CO₂ -equivalent.

Targets have been set based on Uniper's Scope 1-3 emissions calculated using the GHG Protocol approach as described in chapter E1-6, except for Scope 2 pertaining to energy storage assets. The Scope 2 GHG emissions reduction targets are set based on a market-based and net Scope 2 approach for batteries and pumped storage power plants. With this calculation approach, Uniper aims to ensure that the targets set are consistent with the boundaries of its GHG inventory. The GHG emissions reduction targets set are gross targets and do not consider GHG removals, carbon credits, or avoided emissions.

Uniper aims to ensure that the selected baseline years are representative of typical operational activity levels and not influenced by external factors, such as temperature anomalies, that could affect energy consumption and related GHG emissions. This consideration is particularly relevant to power output and trading volumes from Uniper's businesses, aiming to ensure that the baseline is both accurate and meaningful for tracking progress over time.

Uniper aims to update its base year from 2030 and every five years thereafter (2035, 2040, etc.). From 2030 on, Uniper aims to set new target values after every five-year period.

According to two European and 14 global science-based IPCC scenarios for the electricity sector from the Sixth Assessment Report (AR6), Uniper's Scope 1 and 2 emissions reduction target of 55% by 2030 vs. a base year 2019 is compatible with limiting global warming to 1.5 °C according to the Paris Agreement. This assessment is based on Uniper's economically viable decarbonization pathway, including the phase-out plan for coal-based power generation, the conversion plan for parts of the gas-based power generation capacity towards carbon capture and storage / usage or hydrogen, and the investment plan for solar PV, wind onshore and batteries. These initiatives will result in declining absolute and specific emissions (i.e., mtCO₂e and gCO₂e/kWh) for Scope 1 and 2 by 2030 vs a base year 2019.

To enable a more far-reaching characterization of Uniper's Scope 1 and 2 reduction target as disclosed above, Uniper has calculated an IQR adjusted median that takes into account all pertinent IPCC scenarios (global and European). As the IQR-adjusted median represents a condensed target value considering all available 1.5 °C-aligned IPCC scenarios, it excludes outliers (interquartile range only). Based on this IQR-adjusted median, both the global and European scenarios for the electricity sector indicate a higher emissions reduction target for 2030 to be compatible with limiting global warming to 1.5 °C, compared to Uniper's Scope 1 and 2 reduction target.

As Uniper's Scope 1 and 2 reduction target of 55 % is consistent with the IPCC electricity sector scenarios but does not fully meet the calculated reference target values based on all pertinent IPCC scenarios, Uniper does not currently assert that the target for 2030 is sufficiently consistent with limiting global warming to 1.5 °C. Nevertheless, Uniper's GHG Scope 1 and 2 emissions reduction target for 2030 is compatible with limiting global warming to well below 2 °C according to 84 % of all relevant global IPCC scenarios.

For Scope 3, Uniper's GHG emissions reduction target of 25 % by 2030 vs. a base year 2021 is compatible with limiting global warming to 1.5 °C according to one European and eight global IPCC scenarios for the energy supply liquids, gases and solids sector. Uniper's Scope 3 emissions mainly result from natural gas sales and trading activities. These sales and trading activities are supporting European and global customers to fulfill their security of supply needs. Uniper is supporting customers to transition toward greener commodities and plans to increase the share of low- and zero-carbon commodities in the overall commodity portfolio to 5-10 % by 2030. To enable a more far-reaching characterization of Uniper's Scope 3 reduction target as disclosed above, Uniper has calculated an IQR adjusted median that takes into account all relevant IPCC scenarios (global and European). Based on this IQR-adjusted median, both the global and European scenarios for the energy supply sector (liquids, gases and solids) indicate a higher emissions reduction target for 2030 to be compatible with limiting global warming to 1.5 °C, compared to Uniper's Scope 3 reduction target.

As Uniper's Scope 3 reduction target of 25 % is consistent with the IPCC energy supply liquids, gases and solids sector scenarios it but does not fully meet the calculated reference target values based on all relevant IPCC scenarios, Uniper does not currently assert that the target for 2030 is sufficiently consistent with limiting global warming to 1.5 °C. Nevertheless, Uniper's GHG Scope 3 emissions reduction target for 2030 is compatible with limiting global warming to well below 2 °C according to 85% of all relevant global IPCC scenarios.

Decarbonization levers

To achieve the GHG emissions reduction target set for Scope 1 and 2, Uniper has defined the following decarbonization levers:

- Coal phase-out for commercial power generation will contribute to a GHG emissions reduction of approximately 9.1 mt CO₂e per year compared to the baseline year 2019
- Decarbonization of existing gas-fired power plants will contribute to a GHG emissions reduction of 2-5 kt CO₂e per year

- Grow own wind onshore and solar PV generation
- Pursue selective growth in hydro
- Invest in new flexible generation with net-zero capability (hydrogen-ready and CCS/CCU power plants)
- Expansion of battery energy storage systems
- Expand exploration of hydrogen conversion of existing storage assets
- Develop hydrogen-related infrastructure
- Optimize the potential of low-carbon hydroelectric and nuclear power

The decarbonization levers for Scope 1 and 2 listed above, for which no quantitative absolute GHG emissions savings are specified, are part of Uniper's investments in renewable and low-carbon energy generation, which do not contribute to absolute GHG emissions savings, but a lower GHG emissions intensity per energy output of the Company's portfolio.

In addition, Uniper has defined decarbonization levers that contribute to the achievement of its Scope 3 targets:

- Ceasing coal trading activities with external parties will contribute to absolute GHG emissions savings of 5 million metric tons CO₂e per year
- Sourcing gas from suppliers with the highest emissions standards in gas production
- Engage with customers to support abatement measures
- Grow the commodities portfolio of low-carbon or renewable gases such as hydrogen, hydrogen derivatives and biomethane
- Grow renewable PPA portfolio

The decarbonization levers that support the growth of Uniper's portfolio of low-carbon gases, renewable gases, or agreements for the purchase of renewable energy (PPAs) are part of Uniper's investment in portfolio transformation and do not contribute to absolute GHG emissions savings but a lower GHG emissions intensity of the Company's portfolio. The GHG emissions reduction contribution of levers regarding the engagement of customers and sourcing of gas from suppliers with high emissions standards have not yet been quantified.

New technologies play a key role in implementing the decarbonization levers. Uniper is focusing on innovation activities for battery storage systems, flexible and renewable electricity and heat (e.g., megawatt-class high-temperature heat pumps), renewable molecules such as hydrogen and renewable hydrocarbon-based cross-sectoral fuels (e.g., sustainable aviation fuel). In addition, digitalization is a key factor to improve process efficiency and develop new business models as enabler to build future energy systems.

To identify relevant developments and determine the decarbonization levers, Uniper considered the assumptions of the NZE scenario (1.5 °C scenario).

The quantitative contribution of the decarbonization levers is outlined in chapter E1-3.

Uniper has defined its targets in alignment with national, EU and international policy goals and its strategy, the resilience of which against the IEA NZE 1.5 °C scenario has been analyzed (see chapter E1-1 SBM-3 for details), to consider the context of sustainable development. No external stakeholders were involved in the setting of emissions reduction targets at Uniper.

Adjustment of established targets

Uniper's GHG emissions reduction target for Scope 1 and 2 was strengthened in 2023 from 50 % by 2030 to 55 % by 2030 compared to the base year 2019. This change is consistent with the new definition of Uniper's strategy in 2023. This was made in view of the fact that the extent of the target had previously been limited to the reduction of GHG emissions in Uniper's old "European Generation" segment, with the exception of Russia and "Non-Generating" business segments. Due to the geopolitical developments since 2022, Russian plants are no longer considered and the reduction target was raised as a result of the new strategy. The new target also includes the "Non-Generating" business segments, as well as all of Uniper's Scopes 1 and 2 emissions. As there has been no change in the corresponding metrics or underlying measurement methodology the change in targets does not have a significant effect on the comparability.

Monitoring of established targets

Uniper monitors and reviews its performance against the established targets in the quarterly ESG Update, which is a monitoring and reporting tool that measures performance against the established targets and priorities. The metrics used for monitoring the Scope 1, 2 and 3 emissions targets include the absolute GHG emissions in metric tons. The progress of Uniper is in line with the initial plans of the targets. Further details on Uniper's progress in the implementation of its transition plan for climate change mitigation are provided in chapters E1-1 and ESRS 2-GOV-2. The coal exit target is not covered by the ESG Update. The progress made to date is in line with expectations and is communicated on an annual basis in the climate transition plan.

Metrics

Uniper calculates greenhouse gas emissions according to the categories defined by the GHG Protocol: Scope 1, 2 and 3. The tables below show Uniper's Scope 1, 2 and 3 GHG emissions (see the table for E1-6/44).

E1-6 Gross Scopes 1, 2, 3 and total GHG emissions

Uniper has established its GHG accounting boundaries based on the principles, requirements and guidance provided by the GHG Protocol Corporate Standard (2004 version), following the operational control approach. Additionally, in line with the guidance provided in ESRS E1, all consolidated entities and assets in the financial report are included in the calculation of GHG emissions, including affiliated companies, joint ventures and joint arrangements.

For all affiliated companies, joint ventures, non-consolidated participations and joint arrangements that are not included in Uniper's financial statements or are not under its operational control due to a lack of financial materiality, the material indirect emissions (Scope 3) are included where applicable.

Uniper conducts an annual review of its GHG accounting boundaries on the basis of the above-mentioned delimitation of business activities included in consolidation and the definition of operational control. For 2024, there are no significant changes in the boundaries for GHG accounting resulting from the change in reporting entities and assets compared to 2023.

For a more detailed overview of Uniper's GHG emissions, the table below provides a detailed overview of gross Scope 1 and 2 GHG emissions and significant Scope 3 GHG emissions.

GHG emissions	Retrospective				Milestones and target years				
	Base year	Comparative	N	% N / N-1	2025	2030	2035	2050	target / base year
Scope 1 GHG emissions									
Gross Scope 1 GHG emissions (t CO ₂ e) ^{1 2}		19,711,435.61	14,751,151.23	74.84%					–
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)		98.65%	98.39%	99.74%					–
Scope 2 GHG emissions⁴									
Gross location-based Scope 2 GHG emissions (t CO ₂ e) ¹		542,767.79	1,348,607.82	248.47%					–
Gross market-based Scope 2 GHG emissions (t CO ₂ e) ¹		951,529.50	2,005,748.90	210.79%					–
Significant Scope 3 GHG emissions									
Total gross indirect (Scope 3) GHG emissions (t CO ₂ e)	88,329,766.00	65,494,989.21	64,365,479.53	98.28%	–	66,247,324.50	57,414,347.90	–	2.27%
1 Purchased goods and services		8,349,479.49	8,363,631.31	100.17%					–
2 Capital goods		59,085.12	14,879.98	25.18%					–
3 Fuel and energy-related activities (not incl. in Scope 1 or Scope 2)		2,543,359.51	3,802,099.36	149.49%					–
4 Upstream transportation and distribution		3,396,210.05	2,830,576.47	83.35%					–
5 Waste generation in operations ³		29,366.37	55,672.76	189.58%					–
6 Business travel ³		5,035.10	5,629.96	111.81%					–
7 Employee commuting		46.37	51.00	109.99%					–
8 Upstream leased assets				0.00%					–
9 Downstream transportation		178,503.08	55,211.34	30.93%					–
10 Processing of sold products		48,217.18	34,826.85	72.23%					–
11 Use of sold products		50,754,762.89	49,175,529.60	96.89%					–
12 End-of-life treatment of sold products		10,009.05	5,904.28	58.99%					–
13 Downstream leased assets		120,915.00	21,466.63	17.75%					–
14 Franchises				0.00%					–
15 Investments				0.00%					–
% percentage of Scope 3 calculated using primary data		0.46%	0.12%	26.06%					–
Total GHG emissions				0%					–
Total GHG emissions (location-based) (t CO ₂ e)		85,749,192.60	80,465,238.58	93.84%					–
Total GHG emissions (market-based) (t CO ₂ e)		86,157,954.31	81,122,379.67	94.16%					–

¹Full-year emissions are estimated for certain assets and/or offices.

²Stationary combustion emissions for December are estimated. Minor deviations from the total may occur due to rounding.

³Emissions for the last quarter of 2024 are estimated.

⁴Scope 2 emissions for hydro pumped storage systems are calculated using the gross approach, in line with the Greenhouse Gas Protocol. This method accounts for 100% of the electricity consumed from the grid. Alternatively, using the net approach — which deducts electricity supplied back into the grid from the electricity purchased for storage purposes — results in 1,354,113,90 tCO₂e for Scope 2 emissions in 2024 (market-based approach).

Uniper prioritizes the use of primary data in calculating its Scope 3 GHG emissions when applicable. The extent of effort to obtain primary data increases based on the materiality of each Scope 3 category.

The percentage of emissions calculated using primary data across various Scope 3 categories can be seen in the table above.

The significant Scope 3 GHG categories, considered reporting boundaries and calculation methods, are described in the following.

All Scope 3 GHG emissions apart from Scope 3.8, 3.14 and 3.15 are covered and reported in table E1-6.

Uniper has conducted a significance analysis to determine which Scope 3 categories to account for. In this analysis, a threshold value of 5% of total Scope 3 emissions has been established to identify relevant categories. This analysis is performed whenever significant organizational changes occur, in accordance with Uniper's business directive for the recalculation of GHG emissions. To increase transparency, Uniper has opted to account for and report on non-significant Scope 3 categories. This decision is related to the ability to manage these GHG emissions and to promote awareness of GHG emissions reduction within the teams as part of the Company culture.

Uniper has excluded Scope 3 categories 3.8 (Emissions from the operation of leased assets), 3.14 (Emissions from franchise operators) and 3.15 (Emissions from investments) from its GHG inventory because it does not have any material activities in its value chain that are sufficiently linked to these categories or because these categories were classified as immaterial.

The GHG emissions from purchased cloud computing and data center services are not material to Uniper.

Uniper's biogenic CO₂ emissions from the combustion or bio-degradation of biomass within Scope 1, 2 and 3 are disclosed in chapter E1-6.

Uniper calculates its greenhouse gas emissions using the operational control consolidation approach in line with the GHG Protocol, covering Scope 1, 2 and 3 emissions.

Scope 1

- **Stationary combustion:** CO₂ emissions are calculated based on fuel combustion quantities and other attributes (e.g., biogenic fraction, emission factor, oxidation factor, heat value, etc.) for Uniper's assets in line with applicable emission trading schemes ensuring compliance with the established guidelines. Nitrogen oxide (N₂O) and methane (CH₄) emissions are calculated in metric tons of CO₂ equivalents (CO₂e). Emissions for the latest month of the reporting period are estimated using preliminary fuel consumption, actual production data, or average yearly fuel consumption, based on the best available data.
- **Emissions from biogenic material:** CO₂ emissions from combustion of biogenic material such as wood and other biomass are reported separately, following the GHG protocol guidance. All other GHG emissions, such as N₂O and CH₄, are to be reported within Scope 1.
- **Fugitive emissions:** Refer to intentional and unintentional releases of greenhouse gases such as methane, sulfur hexafluoride (SF₆) and HFCs from refrigerants, among other gases. The annual quantity emitted is collected at site level and reported at a company level. To calculate emissions in metric tons of CO₂e, the quantity released is multiplied by an emission factor. If quantities are not available, estimation via proxy will be carried out.
- **Process emissions:** Include emissions from internal processes (e.g., heating and pumping) that are not already recorded under stationary combustion. The annual amount of fuel burned is multiplied by fuel-specific emission factors to calculate the emissions of CO₂e.
- **Mobile combustion:** Consists of direct emissions from mobile equipment, including rented, owned and leased vehicles due to fuel combustion. This category includes cars, machinery, heavy-duty vehicles and ships. To calculate the emissions in tons of CO₂e, the amount of fuel consumed, or distances travelled by vehicles is collected and multiplied by fuel-specific emission factors from sources like DEFRA.

Scope 2

Scope 2 emissions are calculated based on the electricity and heat consumed in operational and office buildings. Uniper uses various emissions factors (DEFRA Database for Emissions Factors and Association of Issuing Bodies (AIB), 2022.) for site- and market-based approaches and reports on both metrics. Starting in 2023, Scope 2 emissions for hydro pumped storage systems are calculated using the gross and net approach. Under the gross approach, 100 % of electricity consumption from the grid is accounted for. Under net approach, the electricity fed back into the grid is deducted from the electricity purchased for storage purposes. This approach is currently not aligned with the GHG Protocol. Uniper expects that the updated Scope 2 GHG Protocol standard guidance, set to be released in 2026, will solve this problem for energy storage assets and batteries. Uniper did not have any contractual instruments such as certificates of origin or certificates for renewable energy for the year 2024.

Scope 3

3.1 Purchased Goods and 3.2 Services and Capital Goods

Annually, the expenditure for goods and services is collected. Also, the volume on commodities that are traded (such as natural gas, coal and LNG) and upstream emissions other than transportation are collected. Spend-based emission factors (Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6 from the US Environmental Protection Agency) and activity indirect emission factors from open and subscribed sources (MLC-Sphera, Defra, among others) are used to derive emissions.

Scope 3.3 - Fuel- and Energy-Related Activities

3.3a - Upstream Emissions of Purchased Fuels for Own Operations

Indirect value chain CO₂ emissions are calculated based on fuel combustion quantities used to calculate Uniper's Scope 1 emissions. The fuel amounts are sorted by fuel type and Sphera's MLC emission factors are used to calculate the related upstream emissions.

3.3b - Upstream Emissions of Purchased Electricity, Heat, Steam and Cooling and 3.3c - Transmission and Distribution Losses of Electricity, Heat, Steam and Cooling

CO₂e emissions are calculated annually based on the amounts of electricity and heat that were purchased and used for Scope 2 calculation. Specific grid emission factors are used for each country and energy type to calculate the CO₂e emissions.

3.3d - Generation of Purchased Electricity, Heat, Steam and Cooling Sold to End Users

Uniper measures the electricity and heat purchased from third parties and supplied to final customers. The emissions in units of CO₂e are calculated using the emission factor specific to each country from Sphera's MLC emission factor database.

Scope 3.4 - Upstream Transport and Distribution

Uniper's emissions from the transportation of traded natural gas and low-carbon gases are calculated using Sphera's MLC emission factors. For coal, ton-kilometers per mode of transport are calculated based on average routes and transported volumes. Emissions from the transportation of LNG are calculated based on the daily fuel consumption reported by the vessels.

Scope 3.5 - Waste Generated in Operations

Waste mass data is measured on-site using invoice reports or direct weighing and is then allocated to the relevant EWC classification categories. Emissions are derived using waste- and handling-type-specific emission factors. For some sites, spend-based emission factors are used to calculate indirect waste handling emissions (e.g., based on disposal costs)

Scope 3.6 - Business Travel

Uniper provides air, rail, car and accommodation service providers data from its central booking tool to a third-party consultant which calculates the CO₂e emissions of business trips based on activity data, such as travel distance, aircraft type, car type and accommodation category. For business trips not booked through Uniper's central booking tool, emissions are calculated using spend-based emission factors.

Scope 3.7 Commuting Employees

Uniper's yearly average employee number is combined with statistics on the average commute distance by region/country and the transport modes used by region/country to estimate Uniper employees' total commute distance. Emissions are calculated based on distance-based data by mode of transportation and country.

Scope 3.9 - Downstream Transportation and Distribution

The amounts of fuel consumed during transportation or the metric tons per kilometer transported by external transportation services for products and by-products are recorded, and CO₂e emissions are calculated using Sphera's MLC emission factors.

Scope 3.10 - Processing of Sold Products

Amounts of sold fly ash, bottom ash and gypsum resulting from coal power generation are recorded. Based on the most probable use of these intermediate products, emissions are calculated using Sphera's MLC emission factors.

Scope 3.11 - Use of Sold Products

Uniper trades natural gas in different markets and hubs and supplies it to end customers and resellers. Uniper itself is not the producer, but only a trader. Uniper accounts for the emissions from the combustion of the gas effectively transported and sold to end users and resellers using Sphera's MLC country-specific emission factors.

Uniper is also involved in the coal trading business and accounts for emissions from these coal trading transported volumes as indirect emissions in the inventory, using Sphera's MLC emission factor.

Scope 3.12 – End-of-Life Treatment of Sold Products

Amounts of sold fly ash, bottom ash and gypsum resulting from coal power generation are recorded. Based on the most probable end-product that contains these intermediate products, end-of-life treatment emissions are calculated using Sphera's MLC emission factors.

Scope 3.13 – Downstream Leased Assets

CO₂e emissions from sub-leased LNG vessels are calculated based on the daily fuel consumption reported. All other emissions from sub-leased assets are calculated using Sphera's MLC emission factors.

Emission factors

Emission factors are values that enable the calculation of Uniper's Scope 1, 2 and 3 GHG emissions in metric tons of CO₂ or CO₂e based on available data. These factors originate from diverse sources, and their selection is tailored to the respective emissions sources.

- **Scope 1:** Emission factors align with country-specific emission trading scheme procedures. Emission factors for CH₄ and N₂O are updated based on the latest DEFRA publication, which occurs once a year for the next reporting period.
- **Scope 2:** Emission factors for market-based and location-based are obtained from DEFRA emission factor database and the Association of Issuing Bodies (AIB).
- **Scope 3:** Emission factors are obtained from different open and paid sources. More information can be found in each Scope 3 subcategory calculation description.

Additionally, emission factors may be obtained from recognized sources like IPCC, Exiobase, UBA, Sphera, the Association of Issuing Bodies or any other sources recognized by the GHG Protocol. For the calculation of Scope 1 emissions, Uniper uses an internal tool and for Scope 3 emissions it uses SpheraCloud Corporate Sustainability. All other calculations are carried out within Microsoft Excel.

The measurement of Scope 1 GHG emissions from emissions trading processes is subject to an external validation in which delivery and storage quantities are compared with fuel consumption. This validation was performed by: GUTcert GmbH, DNV Business Assurance B.V, LRQA Sverige AB, DNV Sweden AB and LRQA Group Limited.

Uniper disaggregates information on its GHG emissions by breaking down the emissions data across various dimensions. These dimensions include country, subsidiaries and/or operating assets.

	Year 2024 (tonnes CO ₂ e)
GHG emissions by organizational boundary	
Gross Scope 1 Emissions	
Scope 1 – Operational Control Approach	14,751,151.23
Scope 1 – Financial Control Approach	14,751,449.77
Gross Scope 2 Emissions (market-based)	
Scope 2 – Operational Control Approach	2,005,748.90
Scope 2 – Financial Control Approach	2,008,163.91
Gross Scope 2 Emissions (location-based)	
Scope 2 – Operational Control Approach	1,348,607.82
Scope 2 – Financial Control Approach	1,348,739.12
Total GHG Emissions (Scope 1+2) (market-based)	
Total – Operational Control Approach	16,756,900.14
Total – Financial Control Approach	16,759,613.68
Total GHG Emissions (Scope 1+2) (location-based)	
Total – Operational Control Approach	16,099,759.05
Total – Financial Control Approach	16,100,188.89

The table below discloses Uniper's biogenic emissions of CO₂ from the combustion or biodegradation of biomass for Scope 1, 2 and 3.

	Year 2024 (tonnes CO ₂)
Biogenic CO₂ emissions	
Scope 1 – biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass	327,202.35
Scope 2 – biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass (market-based) ¹	55,258.49
Scope 2 biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass (location-based) ¹	146,447.53
Scope 3 – biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass	538,049.22
Total biogenic emissions of CO ₂ (Scopes 1, 2, 3), market-based	920,510.06
Total biogenic emissions of CO ₂ (Scopes 1, 2, 3), location-based	1,011,699.10
¹ Derived from the average biogenic emissions output per MJ of electricity generated from solid biomass, based on Sphera's MLC.	

Uniper's GHG emissions intensity based on the total GHG emissions per net revenue is disclosed in the table below.

Type	Total GHG emissions per net revenue
Location-based (t CO ₂ e/€) ¹	0.001156
Market-based (t CO ₂ e/€) ¹	0.001165
¹ Emissions are accounted for using the operational control approach.	

The net revenue used to calculate the total GHG intensity aligns with the financial statements. For details on revenue, refer to Note 5 "Revenues" in the consolidated financial statements.

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

As of the end of the current reporting period, Uniper has not taken any actions related to the capture and storage of greenhouse gases in its own operating activities or its upstream and downstream value chain.

Uniper has not acquired any carbon credits that finance climate change mitigation projects for GHG reductions or removals. In the future, however, Uniper also plans to explore opportunities within the voluntary carbon market, provided that the potential activities are in line with Uniper's strategic objectives and would maximize benefits for Uniper's stakeholders. Against this background, options can be kept open to pursue the best approaches of this evolving market.

Uniper plans to participate in the carbon offsets trading market and will monitor it closely. Additionally, it retains the option to purchase carbon offsets as a last resort in alignment with its future neutralization claims.

Uniper does not disclose a net zero target.

In addition to the strategic actions listed above (see chapter E1-3) to achieve its GHG emissions reduction targets, Uniper will offset the GHG emissions remaining after the reduction with CO₂ certificates meeting Uniper's internal quality standards in order to achieve carbon neutrality in all Scopes (Scopes 1 to 3) by the year 2040.

Further details on Uniper's Scope 1 and 2 and Scope 3 reduction targets can be found in chapter E1-4. Uniper has ensured that its carbon neutrality claims and reliance on carbon credits do not impede or reduce the achievement of the set GHG emissions reduction targets through its aim to set GHG abatement as the priority mitigation measure before relying on carbon credits. The achievement of Uniper's aforementioned targets include technical, new products and portfolio reconfiguration solutions. Further details regarding Uniper's targets can be found in chapter E1-4.

For the purchase of carbon credits in the future, Uniper has created a set of quality standards for the selection of carbon credits that aims to support the identification of high-quality carbon credits and eligible project types. In 2024, these minimum quality standards were updated based on the Core Carbon Principles (CCPs) of ICVCM, ICVCM's assessment of carbon credit registries and the updated Oxford Principles by the Smith School of Enterprise and the Environment.

The minimum quality standards consider the following criteria:

- Registration of carbon offset credits within a verified carbon credit registry program according to ICROA and ICVCM (e.g., Verra, CAR, ACR, etc.)
- Verification of carbon offset credits by independent third parties
- Quality of carbon offset credits including permanence and shifting (carbon leakage) and ensuring the avoidance of double counting
- Project type and category including the verification of the project's GHG emissions and removals
- Rules for calculation and monitoring

Uniper will continue to monitor regulatory developments involving carbon credits accountability in the EU and other relevant nations such as the ongoing communications of the European Commission on industrial carbon management the ICVCM guidelines and update the quality standards accordingly.

Uniper does not have any GHG capture activities that are converted into carbon credits and sold on the voluntary market. As of the current reporting period, Uniper does not use carbon credits separately from GHG emissions and GHG emissions reduction targets.

E1-8 Internal carbon pricing

Uniper's focus is on decarbonization through structural measures and, as a result, the Company did not implement an internal carbon pricing scheme during the reporting period.

E2 – Pollution

Policies

E2-1 Policies related to pollution

Uniper's policies related to the avoidance and monitoring of pollution incorporate the Environmental Policy for the purpose of managing material IROs. This includes the pollution of air, water and land caused by the operation of thermal and hydropower stations, gas storage facilities and other technical plants. Uniper's Environmental Policy is described in detail at the beginning of the chapter on Environmental Information.

Minimum standards for avoiding and monitoring pollution

The purpose of the Environmental Policy is to detail the minimum standards that Uniper sites should operate to with regards to pollution prevention and control. New operational developments or projects must demonstrably have no significant impacts on human health and obtain the necessary permits prior to construction and operation.

- Operational assets must comply with pollution limits specified in operational permits and licenses.
- Pollutants are measured, calculated, or estimated and reported to authorities as specified in the operational permits and licenses.
- An Environmental Management System (see the chapter on EMS in the overarching policy description) has been established to fulfill Uniper's internal process requirements and the requirements of its Environmental Policy so as to continuously improve its environmental performance and ensure compliance with the applicable regulations and permit requirements. The EMS covers the plants at Uniper's own sites.
- Incidents involving pollution must be minimized. When they do occur, the negative impacts must be contained and remediated in order to prevent negative impacts on local receptors.

Uniper's operational activities have the potential to cause impacts on human health, biodiversity, and ecosystems by releasing harmful pollutants into the air, water and soil. Uniper identified one material negative impact in its own operations for the sub-topic of pollution of air: the emission of heavy metals such as mercury. Uniper's robust EMS (see the chapter on the Environmental Policy) is the foundation of the Company's pollution mitigation efforts, enabling it to identify and manage material pollution-related IROs. Uniper promotes pollution prevention through training, proactive incident reporting and best practice sharing.

Mitigation of negative impacts from pollution

Uniper's Environmental Policy addresses the mitigation of negative impacts related to pollution of air from the combustion of fuels to generate electricity. The policy does not address the upstream and downstream value chain. Air pollution is prevented and controlled to be less than the emissions limits set by the EU's Best Available Techniques Reference (BREF) and enforced by operating permits pursuant to the Industrial Emissions Directive (IED). Emissions are abated through the operation of electrostatic precipitators, selective catalytic reduction and flue gas desulfurization. Mercury and mercury compounds have been identified as material pollutants from coal combustion.

Uniper keeps pollutant concentrations within the lowest legally permissible range permitted by the IED, BREF, or EU reference documents. Accurate and reliable monitoring of permitted emissions ensures that Uniper monitors its performance and complies with the regulatory requirements.

Where new developments require an Environmental Impact Assessment (EIA), Uniper ensures that pollution risks are thoroughly assessed and mitigated to minimize impacts on the environment and human health throughout the project life cycle. A project proceeds to operation only after it is deemed to have no significant impact on human health and obtains the necessary permits.

Actions to avoid incidents and emergency situations

Uniper's Environmental Policy outlines how the Company aims to avoid incidents and emergency situations. Contamination control is vital in operational activities, with stringent mitigation measures in place. In case of accidental contamination, Uniper prioritizes swift remediation efforts to mitigate environmental impacts. In accordance with regulatory requirements, plants are shut down and if required demolished, once assets reach the end of their operational life.

Actions

E2-2 Actions and resources related to pollution

Uniper has implemented several actions during the reporting year, motivated by the need to comply with mandatory regulations, and has outlined future initiatives aimed at meeting its sustainability policy objectives. These actions along with their expected results and contributions are listed below:

Actions in the reporting year

The closure of the coal units in Ratliffe and Heyden in September 2024 will avoid pollution from coal combustion to produce electricity. This contributes to reducing the number of coal-fired power plants in the Company's operations and the pollution intensity of its generating fleet. Uniper continues to operate its fossil-fuel-fired power plants within the BREF-conformant emissions limits prescribed by the operating permits in order to minimize the impacts on air quality in the areas around the power plants.

Planned future actions

In addition to these actions, future actions are planned, including the complete discontinuation of coal combustion (with the exception of the power plants under the regulatory reserve) and the investment in alternative solutions to reduce the impact on air and water quality. The Company is dedicated to driving innovation in pollution control technologies, collaborating with industry partners, and participating in research initiatives to inspire positive change and contribute to the development of BAT for emerging technologies.

By phasing out coal commercially by 2029, Uniper avoids environmental pollution caused by burning coal to generate electricity. This is subject to the sale of Datteln 4 and is carried out in accordance with the EU state aid decision. By taking this action, Uniper is implementing the sustainability strategies and overarching commitments related to its Environmental Policy. Uniper operates all plants in compliance with the pollutant emissions limits prescribed in the operating permit (BREF emissions limits). Uniper achieves this result by taking various actions to reduce pollutant emissions, including combustion optimization and flue gas cleaning technologies.

Remedial measures

With respect to mercury emissions, avoidance actions are carried out through abatement processes prior to the release of waste gases, ensuring that mercury release levels are compliant with regulatory standards. Mercury emissions into the atmosphere are minimized by means of multiple control measures: selecting low-mercury fuels, using electrostatic precipitators to capture coarse dust particles containing mercury, and employing flue gas desulfurization (FGD) technology to scrub fine dust particles from exhaust gases. Uniper has not identified any knowledge or evidence indicating that third parties have been harmed by actual negative material impacts. Consequently, there are no remediation activities to report.

Financing for the reduction of mercury emissions

Uniper currently does not allocate significant resources specifically to the reduction of mercury emissions because this process is carried out on a recurring basis using the available operational resources. In the future, the resources available for this purpose will continue to be low because this activity is embedded in ongoing operations and does not require separate resources. The plan is to reduce mercury emissions into the atmosphere. However, this is not dependent on specific requirements because the process has already been implemented and is required by clean air regulations.

Targets

E2-3 Targets related to pollution

Uniper has not set targets with respect to pollution. Uniper is currently assessing targets and obligations in relation to its sustainability strategy. Based on the results of this review, it will determine whether a target will be set for the management of air pollution.

Uniper tracks the effectiveness of its policies and actions related to air pollution. The processes involved include reporting concentrations of pollutants to the competent authorities in accordance with emission limit values consistent with BREF or EU reference documents and enforced by means of operating permits conformant with IED. In addition, the pollutant quantities prescribed by the E-PRTR Regulation (European Pollutant Release and Transfer Register, EPTR) are reported annually.

Metrics

E2-4 Pollution of air, water and soil

Uniper measures emissions of pollutants listed in Annex II of the PRTR Regulation through a combination of methodologies tailored to the characteristics of each pollutant and regulatory requirements. For certain pollutants, direct continuous monitoring is conducted, ensuring real-time data accuracy. Other pollutants are measured periodically or calculated based on established estimation methods. End-of-year data is estimated to provide a comprehensive annual overview.

Pollution type	Pollutant	Year 2024
		(kilogram)
Air pollution	Carbon monoxide (CO)	4,402,937.14
	Nitrogen oxides (NO _x /NO ₂)	5,290,612.47
	Sulfur oxides (SO _x /SO ₂)	1,492,757.60
	Mercury and compounds (as Hg) ¹	25.05
	Chlorine and inorganic compounds (as HCl)	564,327.19
	Fluorine and inorganic compounds (as HF)	66,070.80
¹ Aggregated metrics are reported voluntarily due to individual sites reporting below the E-PRTR threshold.		

Data measurements for the first to third quarters are subject to external validation because the measuring instruments are regularly inspected by accredited institutions for the continuous recording of monitored pollutants. The pollution metrics are determined by automatic systems or regular measurements. The automatic systems are calibrated to the European standard (EN 14181) by specialized laboratories certified by national accreditation institutes such as DAkkS in Germany or UKAS in the United Kingdom. In addition, regular measurements are performed by accredited laboratories. The calculated metrics follow the protocols agreed with the national regulatory authorities.

The data for the fourth quarter is estimated on the basis of data generated from the first three quarters of 2024 and the fourth quarter of 2023 for the purpose of extrapolating the emissions in the fourth quarter, utilizing the correlation between the level of generation and the level of emissions. Whenever the correlation is not exact, historical emissions data is applied. The estimation methods are validated by a comparison with the actual data from the third quarter in order to minimize uncertainty.

Uniper collects pollution-related data through a structured process involving direct measurements, calculations, and periodic sampling. For pollutants that are continuously monitored, data flows from measuring instruments to digital systems, where it is automatically extracted, converted to standardized units, and processed with any required calculations. For periodically measured pollutants, it may be necessary to process the data further, including manual entry of specific calculation factors. All collected data, whether from automated or manual sources, is quality-checked against relevant metrics or historical data to confirm accuracy. Once verified, the data is stored in a centralized database, enabling systematic aggregation.

E3 – Water and Marine Resources

Policies

E3-1 Policies related to water and marine resources

Uniper's policies related to water resources incorporate the Environmental Policy, among other things, for the purpose of managing key IROs. Uniper's Environmental Policy is described in detail at the beginning of the chapter on Environmental Information.

It details the minimum standards according to which Uniper sites should operate with respect to water resources. It also provides an overview of how water topics and monitoring are managed at Uniper sites, as well as considerations for how water demand may change in the future with the phase-out of coal-fired power plants and the commissioning of new technologies using hydrogen and carbon capture and storage (CCS).

Uniper's EMS (also see the chapter on the Environmental Policy) forms the basis for sustainable water management. It serves to identify Uniper's water-related environmental impacts, risks and opportunities. According to the Environmental Policy, the maintenance of Uniper's EMS forms the basis for water management within the Group. The Environmental Policy also describes how Uniper intends to comply with the requirements of the relevant international and national laws, as well as all environmental permits, and achieve the goal of efficient and responsible water use.

Uniper monitors the water consumed for cooling and process purposes at its sites, as well as the quantities of reused and stored water, where applicable. By gaining a better understanding of water-related environmental impacts and dependencies, Uniper can manage the effects of its water consumption by drawing water from natural sources, for example, depending on the capacity utilization rates of the sites.

Monitoring of water consumption and sourcing

Water consumption and sourcing are monitored to comply with the respective regulatory requirements and avoid significant impacts on affected water bodies. Uniper uses water in the operation of its thermal power plants for cooling purposes and for use as process water, for example. The hot water and wastewater are then discharged in accordance with the environmental permits. Uniper also monitors water consumption at sites located in areas affected by water risks, as defined in the WRI Aqueduct Water Risk Atlas.

Water withdrawal and treatment

Uniper complies with the requirements of the relevant international and national laws, as well as all environmental permits, to achieve the goal of efficient and responsible water use. To prevent violations of the requirements of cooling water withdrawal permits, Uniper proactively reduced the loads at various sites in 2024. Uniper also utilizes efficient water withdrawal technologies to minimize negative environmental impacts: For example, Uniper uses rotor blade adjustments on cooling water withdrawal pumps to withdraw only the required quantity of water according to the site's load.

Uniper uses water treatment plants at its sites to treat water for both cooling water circuits and steam circuits (depending on the permits and site specifics) and to treat wastewater before discharging it into water bodies.

The Environmental Policy states that Uniper's water consumption will be reduced by the transition from coal-fired plants to more efficient gas-fired plants in the medium-term future. This is because the transition to gas-fired plants can lead to a reduction of cooling water consumption due to the use of combined heat and power generation.

Areas affected by water scarcity

Uniper aims to use water responsibly in its own plants located in areas affected by water risks. Water consumption is monitored to comply with the applicable regulatory requirements and local permits. Uniper reports the water consumption for cooling and process purposes at its operational sites. No significant water consumption effects are known in the downstream value chain. Uniper is not subject to any additional obligations apart from compliance with local restrictions on water withdrawal and recirculation.

The Environmental Policy covers all Uniper sites. It states explicitly that Uniper assesses the risks of operations in areas affected by severe water scarcity. An initial survey of water consumption at Uniper sites located in areas affected by severe water scarcity was conducted in 2024 (see also E3-4). Uniper has not adopted specific sustainability policies or practices for oceans and seas. The water topic as a whole is covered in the "Water" section of the Environmental Policy; this section also applies to oceans and seas.

Actions

E3-2 Actions and resources related to water and marine resources

Motivated by the need to comply with mandatory regulations, Uniper has taken several actions at its own sites to achieve the objectives defined in its Environmental Policy in relation to water resources. A list of these actions, along with their expected outcomes and contributions, is presented below:

- Water protection officers have been appointed to the required extent. The Company is legally required to appoint such water protection officers at its sites in Germany. In other countries, Uniper has appointed environmental advisors to ensure that it fulfills the applicable requirements.
- An Environmental Management System (see the chapter on EMS in the overarching policy description) has been established to fulfill Uniper's internal process requirements and the requirements of its Environmental Policy to continuously improve its environmental performance (as per ISO 14001) and ensure compliance with the applicable regulations and permit requirements. The EMS covers the plants at Uniper's own sites.
- Maintenance activities to keep the cooling water systems in good working order to save water or minimize losses at Uniper's operational sites.
- Uniper has water treatment plants in place to be able to reuse water in process water circuits and cooling water circuits, for example. These plants, which are designed to fulfill the requirements of the local authorities, serve the purpose of minimizing negative impacts on the nearby water bodies. They meet the requirements of Uniper's Environmental Policy, which defines minimum standards in relation to water resources.

Uniper has not identified any actual negative material impacts that could harm third parties. Therefore, no key actions intended to provide assistance or support to affected persons are required at the present time.

Uniper has a procedure in place to assess different kinds of physical climate risks, including water risks. A further assessment to identify sites located in areas affected by water risks, including areas affected by serious water scarcity, was begun in 2024. Beyond from the regulatory requirements, no specific actions or significant resources are explicitly allocated to this purpose at the present time because the actions are performed on a recurring basis using available operation resources. See E1 IRO-1 for more information about the procedure applied to identify and assess climate-related physical risks.

Targets

E3-3 Targets related to water and marine resources

Uniper has not set targets related to the management of water resources. Uniper is currently assessing targets and obligations in relation to its sustainability strategy. Based on the results of this review, it will determine whether a target will be set for the management of water resources.

Metrics

E3-4 Water consumption

See the table below for water consumption metrics according to ESRS, including metrics on water consumption in areas affected by water risks and metrics on the treatment and reuse of water, as well as metrics on water storage, changes in water storage, and water intensity.

Metric	Year 2024
Total water consumption (m ³)	19,946,640
Total water consumption in areas at water risk, including areas of high-water stress (m ³)	2,428,566
Total water recycled and reused (m ³)	2,069,894,483
Total water stored (m ³)	1,709
Changes in water storage (m ³)	-2,108
Water intensity: total water consumption per net revenue (m ³ /million €)	286

Water data is collected and measured on the basis of standardized environmental values related to water consumption, treatment, reuse, and storage, as detailed in Uniper's internal reporting system. An overview of the approach taken for data collection and reporting, including the methods and assumptions applied for this purpose, is presented below.

- Definition and methods applied to determine water consumption: Total water consumption is calculated as the difference between water withdrawal and water discharge. Water withdrawal refers to the volume of water extracted from the environment (e.g., rivers, lakes, or other sources) and water discharge refers to the volume of water returned to external bodies of water after use. Uniper's standard is based on established internal reporting methods by which data on water withdrawals and discharges for both cooling and processing purposes is collected for each site. These data collection methods ensure consistency in reporting across all sites. This information is entered into a central database on a quarterly basis to allow for systematic aggregation.
- The metric "Total water consumption in areas affected by water risks, including areas subject to high water stress" is defined as the partial quantity of water consumption at Uniper's sites located in areas affected by water risks. Uniper uses WRI's "Aqueduct Water Risk Tool 4.0" to assess these sites. In this assessment, we determined the water consumption of plants located in areas affected by water risks on the basis of the Aqueduct "Overall Water Risk" score, which is composed of risk indicators for quality, quantity, and regulatory aspects. The various risk indicators were weighted in accordance with the energy sector-specific Aqueduct weighting scheme. The consumption of the various plants was aggregated whenever the risk assessment was "medium to high" or "high." In addition, the specific indicator "Baseline Water Stress" was applied to account for the consumption of plants located in areas subject to high water stress.
- Total volume of water recovered and reused: We collected data on the treatment of water in steam generation and in cooling water processes, as well as on the treatment and reuse of water in different processes.
- Total volume of stored water: For this metric, we collected data on the storage of rainwater for use as process water and cooling water.
- The metric "Changes in water storage" is defined as the difference between the quantities of water stored at the end and the beginning of the reporting period.
- Data collection and accuracy: Each Uniper site selects the respective water sources and receiving water bodies and records the volume on the basis of actual measured values insofar as they are available, or if necessary on the basis of calculations or estimates. Not all measurements of water metrics are validated by an external body. Estimations are only applied when direct measurements are unavailable and all estimations are clearly marked and justified in the data entry fields. Furthermore, any deviations from previous reporting periods or quarters must be highlighted, along with any relevant contextual explanations.
- Most of the water catchment areas in which Uniper's plants consume water have a low or low to medium overall water risk assessment according to WRI's Aqueduct Water Risk Atlas 4.0. About 12 percent (see the table above) of the total water consumption is attributable to plants in areas with a medium to high or high risk assessment. The quality and quantity of water consumed, treated, and reused are monitored with attention to the environmental impacts. This monitoring is performed by Uniper's internal laboratories or external service providers.

Uniper employs a comprehensive methodology to assess water consumption performance across its operations. The total reported data for 2024 is a combination of the actual, calculated, and estimated data from Q1 to Q3, along with the centrally estimated Q4 data. The centralized estimates were based on water consumption data for Q1 to Q3 2024 and generation data for Q1 to Q3 2024 and Q4 2023. The estimate of stored water at the site in Q4 was based on the known storage quantities for Q1 to Q3 2024 and historical precipitation data for the site (source: WorldData.info).

Approximately 48% of water withdrawal data and approximately 45% of water discharge data for Q1 to Q3 are based on direct measurements in the plants. The remaining 52% (water withdrawal) and 55% (water discharge) are derived from calculations at sites where continuous monitoring is not possible.

However, a different approach is taken for newly introduced parameters such as water treatment, reuse, and storage. With respect to water treatment, approximately 25% of the data was determined on the basis of calculations and 75% on the basis of best estimates prepared on the basis of historical data, plant characteristics, and location-specific water risk assessments. This approach ensures comprehensive reporting, even where direct measurements are challenging.

With respect to water reuse and water storage, 100% of the data is based on calculations with no reliance on direct measurements or estimates.

E4 – Biodiversity and Ecosystems

Strategy

E4 ESRS 2 SBM-3 Material impacts, risks and opportunities, and their interaction with strategy and business model

Material sites in the sense of the ESRS E4 are those sites operated by and under the operational control of Uniper, which are related to material IROs from the IRO Assessment. For Uniper, this includes:

- All hydroelectric plants except those in artificial bodies of water are deemed to be material with regard to the availability of aquatic habitat and possibility of fish migration.
- The effects of climate change on biodiversity are considered to be global and are therefore not taken into account for assessing site-specific impacts on biodiversity-sensitive areas. There are no assessments available with respect to impacts of nitrogen oxide emissions on local biodiversity. Information about emissions is provided in chapter E2.
- Impacts from light and noise emissions could potentially be relevant for all sites.

Of Uniper's 321 plants (as of December 31, 2024), 172 are located in biodiversity-sensitive areas or no more than 2 km (hydroelectric power) or 1 km (other = combustion of fossil fuels, nuclear, gas storage facilities) from such areas. Protected areas that are listed in the World Database on Protected Areas (WDPA) of the International Union for Conservation of Nature (IUCN) and the World Database of Key Biodiversity Areas (WDKBA) were considered for this purpose. Uniper has performed an assessment for the thermal plants. No indications of deterioration potential have been identified to date on the basis of assessments for all other sites (hydroelectric plants). Uniper is in direct contact with the competent authorities that could issue subsequent orders in the event of suspicion of deterioration of the ecological condition of the corresponding protected areas by Uniper's activities. Uniper plans to conduct an individual analysis of hydroelectric plant sites in the future. For the sake of transparency, a brief explanation of why assessments of the thermal plants were given priority over assessments of the hydroelectric plants is provided in the following:

Hydropower Sweden

Aquatic impacts are being dealt with under the Water Framework Directive. In Sweden, the implementation is subject to the National Plan, for which each hydropower asset needs to apply for a new permit in the upcoming years. Uniper will assess its environmental impacts over the time frame specified in the National Plan and determine the necessary actions to mitigate these impacts on the basis of this assessment. Appropriate actions have already been taken to address many already known impacts (see the chapter on Actions). No material IROs have been identified for terrestrial habitats near Uniper's hydropower assets. Nevertheless, Uniper has started an assessment of terrestrial biodiversity at Uniper's Swedish hydropower assets in 2023. Thus far, no activities have been found to be negatively affecting the biodiversity-sensitive areas near the assets. However, opportunities to enhance biodiversity have been identified. Management plans are currently being developed to strengthen these positive effects.

Hydropower Germany

Aquatic impacts are being dealt with under the Water Framework Directive. The implementation in Germany is still ongoing, but numerous actions have been adopted and implemented to mitigate these impacts in bodies of water and water exchange areas. Terrestrial ecosystems are not a priority, but they are covered by the assessment of synergies between the management of Natura 2000 areas and the management plans to implement the Water Framework Directive. Because no material IROs have been identified for terrestrial ecosystems, this is not considered to be a priority.

Thermal power plants

Uniper has examined the most important types of protected areas, namely the Natura 2000 areas and areas under the protection of the Ramsar Convention (wetlands of international significance) and the Ospar Convention (marine ecosystems of the Northeast Atlantic). These areas have been selected as the most important protected areas because they constitute a European network of protected areas.

Thus, Uniper's assessment is focused on thermal power plants near Natura 2000 areas and other European networks of nature reserves that are related to a material impact from the IRO assessment:

Germany

Site name, activity	Impacts	Dependencies	Designation	Ecological	
				Names of areas	status of areas
Franken: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Rednitz	Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE6432-301 "Sandheiden im mittelfränkischen Becken"	Habitats: Good Species: Good Birds: N/A
				Natura 2000 area DE6632-371 "Rednitztal in Nürnberg"	Habitats: Excellent Species: Good Birds: N/A
				Potential impacts on Natura 2000 areas were assessed during the permitting procedure. No adverse effects that could lead to a deterioration were identified. An additional assessment of habitats and species was undertaken in 2023 and 2024 in order to integrate this knowledge into early planning of the site's future development.	
Irsching: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Danube	Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE7136-304 "Donauauen zwischen Ingolstadt und Weltenburg"	Habitats: Good Birds: N/A Species: Good
				Potential impacts on Natura 2000 areas were assessed during the permitting procedure. No adverse effects that could lead to a deterioration were identified.	
Ingolstadt: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Danube	Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE7136-304 "Donauauen zwischen Ingolstadt und Weltenburg"	Habitats: Good Birds: N/A Species: Good
				Potential impacts on Natura 2000 areas were assessed during the permitting procedure. No adverse effects that could lead to a deterioration were identified.	
Audorf: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	(none identified)	Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE1724-302 "Wehrau und Mühlenau"	Habitats: Unfavorable Birds: N/A Species: Good
				Potential impacts on Natura 2000 areas were not assessed during the permitting procedure and were therefore not examined further. Uniper is not aware of any deterioration caused by the sites activities.	

Germany

Site name, activity	Impacts	Dependencies	Designation	Names of areas	Ecological
					status of areas
Heyden: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from Schleusenkanal Lahde (Weser)	Special Protection Area (Birds Directive)	Natura 2000 area DE-DE3519-401 "VSG Weseraue"	Habitats: N/A Species: N/A Birds: Unfavorable
To avoid potential biodiversity impacts, actions have been taken to provide habitats in the area of the power plant to support relevant species living in the bird special protection area (e.g. nests for peregrine falcons, biotopes for insects, amphibians, birds and plants pursuant to Section 30 German Federal Nature Conservation Act (BNatSchG)); obligations to reduce noise and light emissions are already in place.					
Epe: Gas storage	Light and noise emissions	(none identified)	Special Areas of Conservation (Birds Directive), Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE3807-401 "VSG Moore und Heiden des westlichen Münsterlandes" Natura 2000 area DE3807-303 "Graeser Venn - Gut Moorhof" Natura 2000 area DE3808-301 "Eper-Graeser Venn/ Lasterfeld"	Habitats: N/A Species: N/A Birds: Unfavorable Habitats: Unfavorable Birds: N/A Species: N/A Habitats: Good Birds: N/A Species: Good
Construction-related impacts were remedied and compensated. Operational noise emissions were technically reduced to the extent that they were no longer deemed to be relevant for the examined objects of protection. Mitigation actions are in place to reduce light emissions. No further adverse effects of operations were identified, that could lead to a deterioration of the named areas.					
Breitbrunn: Gas storage	Light and noise emissions	(none identified)	Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE8040-371 "Moorgebiet von Eggstätt-Hemhof bis Seeon"	Habitats: Good Birds: Unfavorable Species: Unfavorable
Construction-related impacts were remedied and compensated. Operational noise emissions were technically reduced to the extent that they were no longer deemed to be relevant for the examined objects of protection. Mitigation actions are in place to reduce light emissions. No further adverse effects of operations were identified, that could lead to a deterioration of the named areas.					
Nüttermoor: Gas storage	(none identified)	(none identified)	Special Protection Area (Birds Directive), Special Areas of Conservation (Habitats Directive)	Natura 2000 area DE-2609-401 "Emsmarsch von Leer bis Emden" and „Unterems und Außenems"	Habitats: Unfavorable Birds: Good Species: Unfavorable
Potential impacts were assessed during the permitting procedure. No adverse effects that could lead to a deterioration were identified.					

Sweden

					Ecological
Site name, activity	Impacts	Dependencies	Designation	Names of areas	status of areas
Karlshamnverket: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from the Baltic Sea	Special Areas of Conservation (Habitats Directive)	Natura 2000 site SE0410068 "Pukaviksbukten"	Habitats: No information on ecological status of area available Birds: N/A Species: N/A
				Natura 2000 site SE0410071 "Stärnö"	Habitats: No information about the ecological status of the area is available Birds: N/A Species: No information about the ecological status of the area is available
				Potential impacts on Natura 2000 areas were assessed during renewal of the permit. Actions were taken to avoid impacts to ensure that adjacent areas are not harmed. One of these actions was the development of a management plan.	

Hungary

					Ecological
Site name, activity	Impacts	Dependencies	Designation	Names of areas	status of areas
Gönyű: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Danube	Ramsar site, Wetland of International Importance	Natura 2000 site SKCHVU007 "Dunajské luhy"	No information about the ecological status of the area is available
			Special Areas of Conservation (Habitats Directive)	Natura 2000 site HUFH30004 "Szigetköz"	No information about the ecological status of the area is available
			Special Protection Area (Birds Directive)		
Potential impacts on the Natura 2000 areas were assessed during the permitting procedure. No adverse effects that could lead to a deterioration were identified.					

United Kingdom

Site name, activity	Impacts	Dependencies	Designation	Names of areas	Ecological status of areas
Connah's Quay: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Dee	Ramsar site, Wetland of International Importance, Marine Protected Area (OSPAR)	Ramsar site number 298 "The Dee Estuary," WDPA ID 555557201	No information about the ecological status of the area is available
Potential negative impacts on the adjacent protected areas have been identified during permitting. A conservation areas management plan is in place to avoid negative impacts and restore or enhance habitats.					
Grain: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from river Medway	Ramsar site, Wetland of International Importance, Marine Protected Area (OSPAR)	Ramsar site number 645 "Medway Estuary & Marshes," WDPA ID 94082	No information about the ecological status of the area is available
Potential negative impacts on the adjacent protected areas have been identified during permitting. To avoid disturbance of the over-wintering birds no works may be undertaken between October and March.					

The Netherlands

Site name, activity	Impacts	Dependencies	Designation	Names of areas	Ecological status of areas
Maasvlakte: Fossil-fuelled power generation	GHG emissions, air pollution, light emissions, water withdrawal	Cooling water from the sea	Ramsar Site, Wetland of International Importance, Marine Protected Area (OSPAR)	Ramsar site number 1279 "Voordelta," WDPA ID 900898	No information about the ecological status of the area is available
During several monitoring reports (latest 2016) it was concluded that the plant does not have any negative effects on the named areas.					

Uniper has not identified material negative impacts in relation to land degradation, desertification, and soil sealing in its own operating activities and at its operationally controlled sites. The potential impacts identified in the IRO Assessment were described with regard to planned new-build projects. No such projects have been conducted in the reporting year 2024. The metrics under E4-5 will hence not be reported.

Uniper recognizes that some of its operations may affect threatened species and has identified several sites where the Company's activities intersect with habitats of threatened species. These include impacts on aquatic organisms caused by hydroelectric plants and by cooling water withdrawal and discharge at thermal plants. In the case of material impacts, Uniper has taken mitigation actions as defined in the permit or additionally developed in accordance with the Water Framework Directive.

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

Assessment of resilience of the business strategy in relation to biodiversity

Uniper's impacts, dependencies, risks, and opportunities related to biodiversity and ecosystems arise from different aspects of its business activities. These include emissions of greenhouse gases, air and water pollution, noise and light pollution, land use in the exploration of raw materials and construction of new plants, habitat damage, and dependence on cooling water. Uniper's strategy and business model have been adjusted to account for these impacts and dependencies in that biodiversity and ecosystems have been considered as a core element of the sustainability strategy.

Uniper has assessed the resilience of its current business model and strategy to biodiversity and ecosystems-related risks and opportunities. This assessment covers physical risks, transition risks, and systemic risks and potential opportunities as described under E4 IRO (Reference to ESRS 2). The assessment is based on the following sources of information:

- Uniper Capital Markets Story Spring Edition 2024
- Uniper Biodiversity Footprint 2021
- Uniper Double Materiality Analysis 2024

The business model and strategy have been checked against the identified risks and opportunities in order to assess Uniper's resilience. A qualitative assessment was performed. The assessment was focused on Uniper's own activities, but considered all impacts, dependencies, risks, and opportunities identified in the IRO Assessment process.

Results of the resilience assessment

The resilience of Uniper's business strategy and business model in matters of biodiversity was assessed on the basis of the identified physical, transitional, and systemic risks (see the overview of IROs at the beginning of the Environmental Information chapter). The results of Uniper's resilience assessment show several key insights into the Company's ability to withstand risks related to biodiversity and ecosystems.

The strategy for the Green Generation and Flexible Generation segments (exit from coal-fired power generation, expansion of wind and solar plants and power purchase agreements, optimization of the potential of hydroelectric and nuclear power, and selective expansion of hydropower) will diversify Uniper's dependencies on ecosystem services (natural outflows, water temperatures, solar radiation, and wind). Uniper is planning to diversify its supply chains to reduce its exposure to the risk of physical destruction of transport routes. The strategy serves the purpose of reducing transition risks with respect to the expected changes in biodiversity-related laws and regulations such as the Biodiversity Net Gain Environment Act in the United Kingdom and the EU's biodiversity strategy, which is to be incorporated into national laws. Regarding systemic risks, the strategy supports the reduction of GHG emissions, which is Uniper's biggest impact driver. Accordingly, the implementation of Uniper's decarbonization strategy will also reduce Uniper's biodiversity footprint and therefore reduce systemic risks.

New development projects must undergo an ESG review as part of the strategic and financial decision process, including an assessment of the need for an Environmental Impact Assessment.

If an Environmental Impact Assessment is not required for legal reasons, Uniper will perform a simplified internal review to ensure that negative impacts on biodiversity and ecosystems are avoided as much as possible.

Uniper's strategy is focused on the benefits of decarbonization with regard to entry into new markets and the fulfillment of future legal requirements, with the aim of reducing risks. The potential opportunities arising from biodiversity enhancement have not yet been assessed strategically.

With regard to the quality of Uniper's resilience assessment, it was found that a more detailed analysis (based on data, details on site level, details on trading, sales and service) is needed particularly to address priority risks. Also, stakeholder feedback should be included in a more structured approach to derive biodiversity-related feedback. A more detailed assessment is planned for 2025.

Additional information on the resilience assessment

The resilience analysis has not yet been detailed to site level, hence no site-specific indigenous or local knowledge has been included. Uniper works with relevant government agencies and nature conservation organizations to obtain feedback on its local biodiversity-related risks and dependencies.

The key assumptions made in the resilience analysis are linked to the decarbonization strategy and the portfolio envisaged for the transition, hence focusing on existing electricity production from thermal, nuclear, and hydroelectric plants and the outlook towards new development projects. The time horizons used in the assessment were:

- Short-term: 2024–2026
- Mid-term: 2030
- Long-term: 2050

Policies

E4-2 Policies related to biodiversity and ecosystems

Uniper's policies related to biodiversity are the Environmental Policy, among other foundations, to manage material IROs, including those related to biodiversity. Uniper's Environmental Policy is described in detail at the beginning of the chapter on Environmental Information.

Uniper has found that its biggest impacts on biodiversity and ecosystems are caused by GHG emissions, which contribute to climate change, and by land use changes, which cause fragmentation and damage. Uniper's activities contribute to the loss of biodiversity and the deterioration of the status of ecosystems. Its strategy of supplying flexible and carbon-neutral energy, as well as diversifying the energy landscape, includes expanding the use of renewables like wind and solar, as well as transitioning to renewable fuels. Whilst this transition is essential to fight climate change and reduce stress on biodiversity and ecosystems, it can also have negative impacts. Uniper strives to largely avoid and minimize negative environmental impacts in the transformation of its energy generation portfolio. New development projects can have impacts on conservation zones, animals, and plants, and consume resources, which has an adverse impact on biodiversity, or lead to land use changes, which can lead to habitat loss or degradation. Uniper pledges to minimize land use changes in order to prevent the loss of biodiversity wherever possible.

Monitoring of the Environmental Policy

Uniper monitors the most important contents of the Environmental Policy by establishing and maintaining an EMS certified under ISO 14001 in its plants. Alongside the EMS, Uniper conducts asset risk management, involving the evaluation and management of the environmental risks of its operating assets. Biodiversity is not yet a mandatory part of ISO 14001 certification; however, it is covered in the standard and must be taken into consideration.

Within Uniper's EMS, no measurable targets have been included, but the sites have included actions to enhance biodiversity in their site-specific environmental improvement plans.

The Environmental Policy is applicable to all sites owned, leased, or managed by Uniper, including those that are not in or near protected areas. The Environmental Policy contains general guidelines for biodiversity enhancement. The protection of biodiversity-sensitive areas is ensured via permit and license obligations. These include:

- Operational restrictions to protect certain seasonal processes such as spawning of fish or breeding of birds in order not to stress protected species
- Obligations to fulfill environmental standards, such as minimum ecological water quantities, specific mowing plans and light or noise reduction regulations
- Obligations to establish technical protection measures such as oil catchers, fish protection screens, and fish migration devices

To fulfill its commitment to biodiversity enhancement, Uniper considers the recommendations of the European Sustainability Reporting Standards and the Task Force on Nature-related Financial Disclosure (TNFD) in its strategic planning and internal decision-making, addressing nature conservation and the reporting of related risks and opportunities.

The Environmental Policy addresses Uniper's material impacts on biodiversity and ecosystems on a company level (the biggest impact drivers being climate change and land use changes). The Policy aims to ensure that the necessary transition of the energy generation portfolio does not lead to a further deterioration of biodiversity and ecosystems. The Policy addresses the manner of assessing the impacts of existing operational processes and implementing actions to mitigate these impacts. Furthermore, the Policy states that land use change must be kept to minimum, which is assured by the need to conduct biodiversity assessments for new development projects. The IRO List can be viewed at ESRS 2 SBM-3.

The Environmental Policy addresses the need to assess Uniper's risks associated with dependencies on ecosystem services. These risks are assessed in detail in the IRO Assessment and the resilience of Uniper's business model against these risks is assessed in the resiliency analysis. The Policy does not cover details about site-specific material dependencies, physical and transition risks, and opportunities. Risks and opportunities from biodiversity are part of the assessments conducted under Uniper's risk management system. No specific policy has been adopted on the subject of sustainable agricultural practices, sustainable practices in oceans and seas, or deforestation because no material impacts, whether actual or potential, have been identified in these contexts.

The Policy does not support the traceability of products, components, and raw materials because no material impacts, whether actual or potential, have been identified in this context. It does not set any guidelines for production, procurement, or consumption from ecosystems.

The necessity of assessing the social consequences of the impacts related to biodiversity and ecosystems has been identified in the Policy, but a detailed assessment had not yet been performed as of the reporting date. In its site restoration projects, Uniper has established a content-driven, informative communication system in order to convey knowledge about the species living in the area of Uniper's sites to the public as well. Uniper's "Just Transition" process shows how biodiversity enhancement is closely linked to benefits for the community. By enhancing and protecting biodiversity and ecosystems, Uniper can create shared value and benefits for local communities.

Actions

E4-3 Actions and resources related to biodiversity and ecosystems

Uniper has implemented 57 biodiversity actions and allocated resources to address the material biodiversity concerns defined in ESRS 2 MDR-A. Similar actions have been bundled at various sites. They can be assigned to the mitigation hierarchy as follows:

Avoidance (13 actions implemented)

- Habitat assessments have been carried out to develop a land maintenance strategy and avoid a deterioration of biodiversity and ecosystems (three sites in the UK)
- To protect the European eel, Uniper has taken various actions in all European rivers in which the eels are native and where Uniper operates hydroelectric plants to protect the eels and avoid negative impacts. These actions include catch & carry agreements (relocation to other river segments or rivers) for both silver eels and glass eels, but also operational adjustments such as outflow regulation. These actions are coordinated with the public authorities, the fishing industry, and external research centers in some cases.
- At some plants, Uniper operates technical facilities to enable fish to escape and return from cooling water filters in thermal power plants or electrical scare-away systems (hydropower storage and pumped storage) to prevent fish from swimming into the turbines.
- Some actions have been implemented to prevent biodiversity losses by protecting especially valuable areas such as bird sanctuaries and flood plains along fish runs (Isar and Danube) or to ensure the temporary protection of certain natural processes (breeding and spawning) by making operational adjustments.

Minimization (12 actions implemented)

- Some actions to minimize impacts include adjustments to operating activities such as ecological minimum water quantities, mowing times, or lighting, but also active measures to improve the ecological status such as oxygen enrichment in bodies of water. These actions are carried out in coordination with environmental experts and public authorities. Uniper monitors compliance with agreed actions.

Site restoration (23 actions implemented)

- Uniper has implemented habitat measures at various power plant sites such as flower meadows, orchards, and grazing meadows for sheep and cattle to enable natural regeneration, nesting sites for birds (especially falcons), insect hotels and beehives, and aquatic habitats such as the reconnection of lateral branches (currently in the planning phase) and spawning grounds. These actions are developed, implemented and maintained in cooperation with nature conservation authorities, ornithologists, sheep herders, fishing industry associations and the beekeeper's association; maintenance work of green spaces is performed annually.
- To improve connectivity for fish, Uniper builds and maintains fish bypasses and assesses the efficacy of measures that have already been implemented (monitoring after the removal of a transverse structure, efficacy of a hydrodynamic screw).
- In publicly accessible areas in which restoration actions have been implemented, Uniper invests in information boards, footpaths and bicycle paths in order to develop positive relationships with stakeholders and promote public knowledge of local biodiversity.

Offset (nine actions implemented)

- Habitat offset actions pursuant to permit requirements: Wildflower meadows, development of orchards and grassland areas, development of forests and forested areas, creation of natural ponds with reed biotope (per the German Federal Nature Conservation Act).
- Actions to offset the loss of habitat for certain species pursuant to permit requirements: Relocation of species (sand lizard) due to habitat loss from power plant development, species-specific protection measures for birds, and breeding bird mapping of the cavern field, installation of nesting aids for peregrine falcons.
- Actions at Five Rivers: Fish stocking according to permit requirements to enhance reference fish species (Danube salmon, graylings, trout, etc.).
- Action in support of a drinking water project in Uganda as an offset measure in collaboration with a supplier of work clothing.

Strategic actions in relation to biodiversity

Uniper has undertaken several strategic key actions in the reporting year and planned future initiatives to achieve the objectives of its Sustainability Policy. These actions along with their expected results and contributions are listed below:

Key actions in the reporting year

- Development of a methodology for the assessment of biodiversity areas (including implementation at 21 pilot sites) and definition of a roll-out plan.
Outcomes: Knowledge of aspects of local biodiversity and the impacts of Uniper's activities, basis for site-specific improvement plans, and improvement of the quality of the IRO Assessment due to the calculation of site-specific IROs (also see E4 IRO-1).
Contribution: One of the objectives stated in the Environmental Policy is to enhance biodiversity in Uniper's existing plants. Therefore, a clear understanding of site-specific impacts and ways of mitigating these impacts is crucially important.
- Biodiversity Process Mapping UK in the United Kingdom.
Outcomes: Defined processes for ensuring compliance with the UK Environmental Act on Biodiversity Net Gain for already planned new development projects and for sites with no planned development projects.
Contribution: Engagement with different functions to understand the needs and constraints to develop available land in order to enhance biodiversity and at the same time meet business needs for development projects in accordance with Uniper's decarbonization strategy.

Planned future actions

- Plans to measure biodiversity on Uniper-owned land, including actions on land, at all Swedish hydroelectric plants. This action was already begun in 2023 at one pilot river. At the present time, the assessment has been completed for five river groups. The implementation for all Swedish hydroelectric plants will be completed in 2025.
Expected outcomes: Fact-based action plans for biodiversity enhancement of terrestrial habitats for all Swedish hydroelectric plants.
- Implementation of actions under the Water Framework Directive for hydroelectric plants in Germany (ongoing until 2027.)
Expected outcomes: Improvement of passability of watercourses for aquatic organisms.
Contribution: The agreement and implementation of actions from implementation plans under the Water Framework Directive will result in the restoration of connectivity and habitat availability for fish and micro-organisms in bodies of water.

Uniper's key actions are aimed at Uniper's energy generation plants throughout Europe. They are focused on achieving a better understanding of biodiversity impacts and opportunities and identifying future enhancement actions. These measures are focused on Uniper's business activities. Affected stakeholder groups are involved in actions that include publicly accessible areas or if they can contribute expert knowledge of certain species or habitats. These actions should be completed on a short-term basis in the next one to three years. They form the basis for the development of a medium- and long-term transition plan for biodiversity. Uniper has not identified any actual biodiversity-related impacts on affected stakeholder groups.

Continuous offset actions, which are part of the existing permit requirements, have been implemented in the reporting year.

Uniper uses the offsets defined in the permits to offset the habitat damage caused by new power plants. The targets, key performance indicators, and necessary monitoring obligations are detailed in the permit; these obligations are fulfilled by Uniper and monitored by the competent public authorities.

Uniper implemented offset actions in 2024, which resulted in the following financing effects:

Category	Year 2024
Direct costs of biodiversity offsets (€) ¹	309,842.00
Indirect costs of biodiversity offsets (€)	0.00
¹ The costs for fish stocking were estimated for the months of November and December 2024 based on the amounts from 2023. The estimated cost share is 17.8 %.	

Direct costs include CAPEX expenditures such as land acquisition or habitat restoration and OPEX expenditures such as ongoing management activities to maintain the ecological status and functionality.

Indirect costs include costs associated with monitoring and reporting or loss of earnings.

Uniper has actively incorporated local and indigenous knowledge into its actions related to biodiversity and ecosystems. This integration entails consultations with local species experts such as ornithologists, regional fishery experts and local associations, local bird observation and conservation centers, regional authorities, local beekeeper associations, the Institute for Wetlands Ecology and universities. Whenever possible, preference is given to nature-based solutions such as natural fish ladders, flowering fields, or micro-habitats for certain species made from natural materials.

Targets

E4-4 Targets related to biodiversity and ecosystems

Uniper has not published any ESRS targets related to biodiversity and ecosystems for the year 2024. As the basis for the formulation of future targets, actions and action plans in the coming years, Uniper developed a methodology for assessing the biodiversity impacts of its plants in 2024 and applied it at 21 pilot sites. This methodology will be rolled out to further sites in 2025. It makes it possible to assess and compare the state of biodiversity at Uniper's sites, assess the potential to enhance biodiversity, and in the future also to steer resources to effectively manage Uniper's biodiversity impacts (see E4-3 for additional information on this subject).

Based on the results of this status assessment, action plans will be developed and implemented on a prioritized basis to ensure the greatest potential impacts in 2025 and beyond. The progress made in the implementation of these actions will be reviewed annually and the action plans will be adjusted when necessary.

Metrics

E4-5 Impact metrics related to biodiversity and ecosystems change

Uniper owns, leases, or manages sites that are located in or near biodiversity-sensitive areas. These sites will be closely monitored to assess potential impacts on biodiversity. Where necessary, actions to avoid negative impacts will be established to prevent a deterioration of the areas. Uniper did not cause any incidents in the reporting year that would have led to a deterioration of habitats or species in these biodiversity-sensitive areas.

Category	Year 2024
Number of sites owned, leased or managed negatively affecting protected areas nearby	0
Total area of sites owned, leased or managed negatively affecting protected areas nearby (km²)	0

Uniper has not identified any contributions to the impact drivers of land-use change, freshwater-use change and/or sea-use change from its own operational processes in the reporting year. The potential negative impacts from the implementation of hydropower projects identified in the IRO Assessment did not materialize in the reporting year because none of the projects planned in the strategy has yet been implemented. Potential impacts would be temporary losses of terrestrial habitats due to land use changes and changes in freshwater use from changes in outflow processes, outflow speed, or water level. Because none of these projects has yet been implemented, no metrics are reported on the factors of land-use change, freshwater-use change and/or sea-use change.

EU Taxonomy Regulation

In 2019, the European Commission presented the EU Taxonomy Regulation (EU Taxonomy Regulation) as a central component of the EU Green Deal. The EU Taxonomy is a system of classification for defining “environmentally sustainable” economic activities, which is substantiated by technical assessment criteria. The assessment criteria applied are specified by delegated acts of the European Commission. The objective is to classify economic activities in terms of their contribution to the six defined environmental objectives (Art. 9 EU Taxonomy) in order to support the European Union’s efforts to create an economy that fosters environmental and climate sustainability and to channel future capital flows into environmentally sustainable economic activities.

The six environmental objectives are:

- 1) Climate change mitigation
- 2) Climate change adaptation
- 3) Sustainable use and protection of water and marine resources
- 4) Transition to a circular economy
- 5) Pollution prevention and control
- 6) Protection and restoration of biodiversity and ecosystems

In June 2023, the EU Commission published two further delegated acts on the EU Taxonomy Regulation. One of these delegated acts presents and defines environmental objectives 3-6, including the associated technical assessment criteria. The second delegated act amends the climate legislation for environmental objectives 1 and 2 to include new economic activities and to make adjustments to existing economic activities.

For the 2023 fiscal year, Uniper made use of the option to report only on taxonomy eligibility for environmental objectives three to six and additional economic activities. This simplification no longer applies for the 2024 fiscal year, so Uniper will report fully on both taxonomy eligibility and taxonomy alignment across all six environmental objectives and all economic activities.

In accordance with the classification system in the EU Taxonomy Regulation and extended by the delegated act on reporting obligations, a distinction is made between “taxonomy-eligible” and “taxonomy-aligned” economic activities.

An economic activity is classified as “taxonomy-eligible” if the description in the delegated acts corresponds to this activity.

“Taxonomy-aligned” economic activities, in contrast, are required to meet the specified technical assessment criteria, because by definition they are required to make a significant contribution to at least one of the six environmental objectives (Art. 10-16 EU Taxonomy Regulation). According to Art. 17 of the EU Taxonomy Regulation, the economic activity must not significantly harm any of the other five environmental objectives (“do no significant harm” criteria, or “DNSH” for short). Furthermore, the minimum requirements for human rights, occupational safety, anti-corruption, fair competition and taxation (“minimum safeguards”) must be complied with in accordance with Art. 18 of the EU Taxonomy Regulation.

The reporting obligations for non-financial companies pursuant to Article 8 of the EU Taxonomy Regulation focus on information on the share of their revenue, capital expenditure (CapEx) and operating expenditure (OpEx) related to environmental economic activities (EU Taxonomy indicators). The definition of environmentally sustainable economic activities can be found in the technical assessment criteria defined in the aforementioned delegated acts. Furthermore, in accordance with the delegated act on Article 8 of the EU Taxonomy Regulation, an explanation of the changes compared to the previous year’s values is provided for each indicator.

Application by Uniper in the 2024 Fiscal Year

For the 2024 fiscal year, Uniper will again provide differentiated reporting on sustainable economic activities. For this purpose, the share of taxonomy-aligned, taxonomy-eligible and non-taxonomy-eligible economic activities in relation to the indicators mentioned above is broken down and disclosed.

For the 2023 fiscal year, the Uniper Group reports on its contribution to the six environmental objectives listed above. The reporting includes the shares of turnover, capital expenditure and operating expenses attributable to sustainable economic activities. This information is further substantiated by quantitative and qualitative explanations.

In 2022, the EU Commission classified both electricity generation from natural gas and nuclear power as sustainable in terms of climate protection within the framework of the EU Taxonomy, provided that certain criteria are met. Both types of electricity generation are classified as transitional technologies within the meaning of the taxonomy. As in the 2023 fiscal year, the transitional technologies gas and nuclear power are therefore also reported in the 2024 fiscal year.

Uniper's operations were assessed on the basis of the descriptions of the economic activities listed in Annexes 1 and 2 of the Climate Law Act and Annexes 1 to 4 of the Environmental Law Act (environmental objectives 3-6), and the NACE codes indicated in these descriptions. The review was carried out for all environmental objectives at the level of the power plants or individual business activities (projects). In the context of its own business activities, Uniper assessed "climate change mitigation" as the more relevant objective.

The review of environmental objectives 3 to 6 identified a new taxonomy-eligible activity in Uniper's business activities: 3.3 Demolition of buildings and other structures, which make a significant contribution to the transition to a circular economy (CE 3.3).

To demonstrate taxonomy alignment, evidence was collected at the activity level and aligned with the material contribution and DNSH criteria. For the minimum protection criteria, evidence was collected at the company level. The result of the assessment is that all of Uniper's taxonomy-aligned activities fall under the first environmental objective.

Assessment of the material contribution:

The first step in the assessment of compliance is the review of the criterion of material contribution: For hydroelectric power generation (CCM 4.5), the Climate Change Act defines specific assessment criteria that Uniper complies with by operating run-of-river power plants without artificial reservoirs (criterion a) and by complying with the power density requirement for power generation plants (criterion b). In addition, the criterion for a significant contribution to climate change mitigation (CCM) for electricity storage (CCM 4.10) was also met for the first time in 2024. Specifically, Uniper's activities in connection with the Happurg pumped storage power plant fall under the CCM criterion "construction and operation of electricity storage facilities, including pumped storage power plants". Uniper fulfills the specific technical assessment criteria in the operation of district heating plants (CCM 4.15) for making a material contribution to climate change mitigation, as the system for operating the pipelines and the associated infrastructure for heat distribution meets the definition set out for material contribution.

Finally, in 2024, the criterion of material contribution to climate change mitigation for nuclear power generation in existing plants (CCM 4.28) was met for the first time by the Uniper nuclear power plant Oskarshamn 3 (OKG3). This was achieved by demonstrating compliance with Euratom requirements and by meeting the threshold for greenhouse gas emissions over the entire life cycle.

Other economic activities related to the operation of other taxonomy-eligible facilities were classified as non-taxonomy-aligned because the screening criteria were not met.

After considering the technical test criteria for the material contribution to climate change mitigation, an analysis was carried out to determine whether any of the other five environmental objectives would be significantly impaired.

Assessment of the avoidance of significant harm (DNSH criteria):

In order to demonstrate compliance with the “DNSH” criteria, the screening process gathered information from various areas of the Company responsible for environmental management, operation and risk management at the plants.

Compliance with DNSH criteria regarding climate change adaptation was assessed at the level of the plants in operation, using the screening for physical climate risks as prescribed in Annex A of the Commission Delegated Regulation (EU) 2021/2139. To this end, the scenarios and climate science made publicly available by the Intergovernmental Panel on Climate Change (IPCC) and other sources were used. As part of this screening process, some taxonomy-aligned plants were identified that are exposed to physical risks due to climate change in the period from 2030 to 2050. However, there is currently no critical physical climate risk for the taxonomy-aligned Uniper hydroelectric power and district heating plants. For this reason, it is not currently considered necessary to implement a short-term adaptation plan for existing plants with adaptation measures in the 2024 fiscal year. These results can be found in detail in the Group Sustainability Report under the general disclosures IRO-1. The climate risk analysis for the Happurg pumped storage power plant was carried out as described above for the 2024 fiscal year. No critical climate risk was identified. Regular reviews ensure that the OKG3 nuclear power plant will remain safe under future climate scenarios. In addition, compliance with Directive 2009/71/Euratom regarding operational safety and climate-related hazards was reviewed. The review did not result in any restrictions to the operating license.

With regard to the DNSH criteria for water protection (Appendix B), all Uniper activities that comply with the taxonomy are located in Germany and Sweden, i.e. in countries where the EU Water Framework Directive (Directive 2000/60/EC) is implemented through national action plans whose effectiveness is monitored at the level of the relevant local authorities. Compliance with other nuclear-specific criteria related to the International Finance Corporation (IFC) Performance Standards and the Council Directive 2013/51/Euratom was then verified. The OKG3 power plant is compliant, as demonstrated by the relevant operating licenses, and is operated in compliance with Swedish legislation.

The DNSH criteria for the environmental goal “transition to a circular economy” do not include requirements for the economic activities “hydroelectric power generation” and “district heating/cooling distribution”. For CCM 4.10. “Electricity storage”, the DNSH criterion for the circular economy in Happurg was deemed to be fulfilled, since its inclusion in financial forecasts ensures that it will be reused or recycled to the greatest extent possible at the end of its service life in accordance with the waste hierarchy. With regard to OKG3, the DNSH criteria focus on the management of both non-radioactive and radioactive waste. The plant complies with Euratom guidelines and recommendations for the management of non-radioactive and radioactive waste, the waste streams generated during operation, decommissioning activities and the management of spent nuclear fuel rods. In addition, an environmental impact assessment was carried out prior to construction and its comparability with Directive 2011/92/EU was reviewed. Finally, it was demonstrated that the relevant elements in this section are covered by the reports of the Member States to the Commission in accordance with Article 14(1) of Directive 2011/70/Euratom.

There are no requirements for the DNSH criteria on pollution prevention and control for the economic activities of hydroelectric power generation and electricity storage.

For district heating/cooling distribution, compliance with the criteria was verified by technical specifications of the installed equipment.

A thorough assessment of compliance with Annex C of the Climate Change Act was carried out in OKG3, and it was demonstrated that the activity does not result in the production, placing on the market or use of the substances referred to therein. Non-radioactive emissions are within or below the ranges of emission levels associated with the best available techniques (BAT) as defined in the BAT conclusions for large combustion plants. Compliance with the criteria for radioactive discharges to air, water and soil, and the management of spent nuclear fuel rods and radioactive waste were also assessed.

Finally, for the DNSH criteria on protecting and restoring biodiversity and ecosystems, compliance with Annex D of the Climate Change Act, which is required for the orientation of all the above economic activities, has been demonstrated using the Integrated Biodiversity Assessment Tool (IBAT) and by implementing the necessary mitigation and compensation measures. For this purpose, an environmental impact assessment (EIA) or screening was carried out in accordance with Directive 2011/92/EU, by determining the proximity to areas sensitive to biodiversity.

Compliance with minimum safeguards:

Uniper meets the Minimum Safeguards criteria through various processes and systems, in particular, the ESG risk management process, the due diligence process and certified occupational safety management systems in the operational areas. These processes cover a wide range of ESG topics that arise from the EU Taxonomy Regulation for Sustainable Finance, the Supply Chain Due Diligence Act (LkSG) and the OECD Guidelines for Responsible Conduct. This applies in particular to the processes for monitoring compliance with existing requirements relating to labor and human rights, corporate governance and compliance, taxation and fair competition. The KYC process ensures further minimum protection requirements for anti-corruption and bribery. In addition, Uniper also takes into account the SFDR PAIs (Principle Adverse Impacts) "Gender Pay Gap" and "Board Gender Diversity".

This risk management process is applied to all activities under Uniper's operational control and is also mandatory for direct and indirect suppliers of goods and services.

Uniper's Taxonomy-eligible and Taxonomy-aligned Business Activities in the 2024 Fiscal Year

In the 2024 fiscal year, Uniper identified economic activities that supported the EU's goal of an economy that fosters environmental and climate sustainability. The following economic activities were identified as taxonomy-eligible:

- CCM 3.10 Production of hydrogen,
- CCM 4.5 Electricity generation from hydropower,
- CCM 4.10 Storage of electricity,
- CCM 4.11 Storage of thermal energy,
- CCM 4.12 Storage of hydrogen,
- CCM 4.15 District heating/cooling distribution,
- CCM 4.16 Installation and operation of electric heat pumps
- CCM 4.25 Production of heat/cool using waste heat,
- CCM 4.28 Electricity generation from nuclear energy in existing plants,
- CCM 4.29 Electricity generation from gaseous fossil fuels,
- CCM 4.30 Highly efficient combined heat, power and cooling with gaseous fossil fuels,
- CCM 9.1 Close to market research, development and innovation,
- CE 3.3 Demolition of buildings and other structures

In comparison with the 2023 fiscal year, new taxonomy-eligible economic activities were identified for Uniper (CCM 4.10, 4.11, 4.16 and CE 3.3).

Four economic activities were identified as taxonomy-aligned:

- CCM 4.5 Electricity generation from hydropower,
- CCM 4.10 Storage of electricity,
- CCM 4.15 District heating/cooling distribution,
- CCM 4.28 Electricity generation from nuclear energy in existing plants.

In the 2024 fiscal year, the most relevant taxonomy-aligned activity at Uniper was electricity generation from hydropower. Although there are currently no plans to build new hydroelectric power plants, several maintenance and modernization projects for the existing portfolio are expected in the future. In addition, Uniper has invested in the construction of further technical facilities in the area of district heating and cooling distribution. Electricity storage is also likely to become even more important for Uniper in the years ahead.

Various new projects aim to produce hydrogen and hydrogen-based synthetic fuels and have been implementing the hydrogen strategy developed by Uniper (see the Strategy section in the 2024 Group Management Report) since 2020.

The strategy also includes the conversion of existing underground gas storage facilities into hydrogen storage facilities, which also represents a sustainable activity within the meaning of the EU Taxonomy Regulation. Other activities are dedicated to research, applied research and experimental development of solutions, processes, technologies, business models and other products that serve to reduce, avoid or eliminate greenhouse gas emissions.

Transitional technologies: gas and nuclear power

The economic activities 4.28 Electricity generation from nuclear energy in existing installations, 4.29 Electricity generation from fossil gaseous fuels as well as 4.30 High-efficiency cogeneration with electricity from fossil gaseous fuels are considered as transitional activities. The performance indicators for Uniper's taxonomy-eligible gas and nuclear activities are shown in the reporting forms in the last chapter.

Explanation of the Performance Indicators: Turnover, Capital Expenditure, CapEx Plan and Operating Expenses

Uniper's reporting is based on the three key performance indicators (KPIs) defined in Art. 8 of the EU Taxonomy Regulation:

- EU Taxonomy turnover,
- CapEx (capital expenditure) and
- OpEx (operating expenses).

The EU Taxonomy defines taxonomy turnover as the share of net turnover from taxonomy-aligned economic activities (numerator) of the consolidated net turnover (denominator). The turnover to be taken into account under the EU Taxonomy is determined on the basis of the turnover definition of IAS 1.82a). The denominator of the indicator corresponds to the Group-wide turnover measured in accordance with IFRS.

The CapEx indicator is calculated as the share of sustainable investments of the total capital expenditure as defined in section 1.1.2 of Annex I of Delegated Regulation (EU) 2021/2178 on the EU Taxonomy Regulation. The denominator of the capital expenditure indicator comprises additions to property, plant and equipment and intangible assets during the fiscal year under review before depreciation and amortization and revaluations, including those resulting from revaluations and impairments, and excluding changes in fair value. The denominator also includes additions to property, plant and equipment and intangible assets resulting from business combinations. The numerator corresponds to the portion of the operating expenses included in the denominator that relates to assets or processes associated with the taxonomy-aligned economic activities (category a), or that is part of a plan to both expand and transform those activities (category b), or that relates to the purchase of output from taxonomy-aligned economic activities and individual measures that enable the target activities to be carried out with low carbon emissions or reduced greenhouse gas emissions (category c). The CapEx plan is defined as a CapEx plan in accordance with 1.1.2.2 and 1.1.3.2 in Annex I of the aforementioned delegated act.

A CapEx plan must be based on economic activities and approved by the management. This plan should transparently set out the expansion of taxonomy-aligned economic activities and the transformation of taxonomy-eligible economic activities into taxonomy-aligned economic activities within five years.

No reportable capital expenditures or operating expenses as defined in category c) were identified at Uniper in the 2024 fiscal year or in the previous year.

The OpEx indicator is defined in section 1.1.3 of Annex I of the aforementioned delegated act. The denominator of the indicator includes direct operating expenditure, non-capitalized expenditure relating to research and development, building refurbishment activities, leasing, maintenance and repair and any other direct expenditure relating to the day-to-day maintenance of tangible fixed assets necessary to ensure their continuous and effective functioning.

In addition to repairs, this also includes ongoing maintenance and servicing of the plant by power plant employees and the plant's personnel costs, if these can either be directly allocated to the taxonomy-aligned and taxonomy-eligible economic activity or, if necessary, can be broken down via a reasonable allocation to the taxonomy-aligned or taxonomy-eligible economic activity.

The numerator corresponds to the portion of the operating expenses included in the denominator that relates to assets or processes associated with the taxonomy-aligned economic activities (category a), or that is part of a plan to both expand and transform those activities (category b), or that relates to the purchase of output from taxonomy-aligned economic activities and individual measures that enable the target activities to be carried out with low carbon emissions or reduced greenhouse gas emissions (category c). Development costs that have already been included in capital expenditure (CapEx) are no longer recognized as operating expenses. Uniper did not have a reportable amount of operating expenses pursuant to category c) in the 2024 fiscal year or in the previous year.

In the determination of turnover, capital expenditures and operating expenses according to the EU Taxonomy, the same accounting and valuation methods have been applied as in the notes to Uniper SE's IFRS consolidated financial statements for 2024; see Note 5 "Revenues", Note 15 "Property, Plant and Equipment" as well as Note 14 "Goodwill and Intangible Assets". Operating expenses are measured in accordance with the principles adopted in the IFRS consolidated financial statements, with the result that non-cash contributions and third-party services are measured at the contractual prices and personnel expenses are measured in accordance with IAS 19.

Double counting of turnover, CapEx or OpEx is excluded, as Uniper uses the financial data from accounting at project or asset level (sustainable economic activities) and structures them on the basis of clear parameters. In this process, each of these is assigned a unique EU Taxonomy code within the Uniper Group with a clear allocation to one of the economic activities, and aggregation is carried out in the context of reporting on the basis of the individual codes.

Uniper's Turnover in the 2024 Fiscal Year

The consolidated net turnover to be recognized under the EU Taxonomy is reconciled with the turnover as reported in the Uniper Group's income statement in the "Consolidated Financial Statements" section of the 2024 Annual Report (income statement item "Turnover").

The level of turnover reflects the development of declining sales volumes in 2024, coupled with a simultaneous decline in market and contractual prices, particularly in the average market prices in the electricity and gas business. In addition to contractual prices (own-use contracts) and transactions on the spot market, a significant part of this is due to the contracts with physical settlement contracted by Uniper (failed-own-use contracts), which – due to the accounting and valuation rules codified in IFRS – must be valued at the applicable spot price upon settlement of the contract.

Due to its business model and as a result of the optimization activities of its trading functions, the Uniper Group reports a significant proportion of turnover in its income statement that does not fall within the scope of the EU Taxonomy. This results in a relatively low share of taxonomy-aligned and taxonomy-eligible revenue in Uniper's total turnover.

Taxonomy-aligned turnover can be broken down into the activities 4.5 Hydroelectric power generation, 4.28 Electricity generation from nuclear energy in existing plants, 4.15 District heating/cooling distribution and 4.10 Storage of electricity. In the 2024 fiscal year, €231.9 million (2023: €347.1 million) related to the Swedish hydroelectric power plants and €602.1 million (2023: €562 million) to the hydroelectric power plants located in Germany. Please refer to the section in the Combined Management Report on business developments and significant events in the Uniper segments for information on the change in turnover in the 2024 fiscal year compared to the previous year. The first-time reporting of the taxonomy-aligned turnover from Activity 4.28 has a positive impact of €177.2 million (2023: n/a) on the overall change. At €143.0 million (2023: €173.8 million), Activity 4.15, which is attributable exclusively to Germany, will decline in the 2024 fiscal year compared to the previous year. The turnover from Activity 4.15 is mainly generated on the basis of hard-coal-fired combined heat and power (CHP). Business activities involving hard-coal-fired CHP were reduced as part of Uniper's decarbonization strategy.

In contrast, the first-time reporting of activity 4.10 had a positive effect of €22.4 million (2023: n/a) on the development of taxonomy-aligned turnover.

In the 2024 fiscal year, from own production an amount of around €1.2 million (2023: €1.3 million) was used internally within the Uniper Group by taxonomy-aligned assets.

Financial Year 2024	2024			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')											
	Code (2)	Turnover (3) Mio EUR	Proportion of Turnover, Year 2024 (4) %	Climate Change Mitigation (5) Y; N; N/EL	Climate Change Adaptation (6) Y; N; N/EL	Water (7) Y; N; N/EL	Pollution (8) Y; N; N/EL	Circular Economy (9) Y; N; N/EL	Biodiversity (10) Y; N; N/EL	Climate Change Mitigation (11) Y/N	Climate Change Adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N					Minimum Safeguards (17) Y/N	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2024 (18) %
Economic Activities (1)																					
Turnover																					
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Production of Electricity from Hydropower	CCM 4.5	825.5	1,2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0,8%			
Storage of electricity	CCM 4.10	22.4	0,0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0,0%	E		
District heating/cooling distribution	CCM 4.15	142.9	0,2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0,2%			
District heating/cooling distribution	CCM 4.28	177.2	0,3%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0,0%		T	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1,168.0	1,7%	1,7%	0.0	0.0	0.0	0.0	0.0	Y	Y	Y	Y	Y	Y	Y	Y	1,0%			
Of which Enabling		22.4	0,0%	0,0%	0.0	0.0	0.0	0.0	0.0	Y	Y	Y	Y	Y	Y	Y	Y	0,0%	E		
Of which Transitional		177.2	0,3%	0,3%						Y	Y	Y	Y	Y	Y	Y	Y	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												
Manufacture of hydrogen	CCM 3.10/CCA 3.10	0.1	0,0%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%
Electricity generation from fossil gaseous fuels	CCM 4.29	1491.8	2,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL												2,0%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	337.9	0,5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL												0,1%
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)		1829.8	2,6%	2,6%	0.0	0.0	0.0	0.0	0.0												2,1%
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		2997.8	4,3%	4,3%	0.0	0.0	0.0	0.0	0.0												3,1%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
Turnover of Taxonomy-non-eligible activities (B)		66638.7	95,7%																		
TOTAL		69636.5	100,0%																		

The table below shows the share of total turnover per environmental objective, broken down into taxonomy alignment and taxonomy eligibility for each objective in percent. The turnover shows a taxonomy-aligned share of 1.7% (2023: 1%) for the environmental objective of climate protection. The taxonomy-eligible share is attributable to the environmental objectives of climate protection (CCM) with a percentage share of 4.3% (2023: 3.6%) and adaptation to climate change (CCA) with a percentage share of 1.7% (2023: 1.5%), making climate protection the main.

Portion of Turnover/Total Turnover

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	1.7%	4.3%
CCA	0.0%	1.7%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Uniper's Capital Expenditure (CapEx) in the 2024 Fiscal Year

The capital expenditure to be recognized under the EU Taxonomy is to be reconciled to the additions to fixed assets under notes 14 and 15 of the notes to the consolidated financial statements.

In the 2024 fiscal year, investments amounting to €484.1 million (2022: €311.9 million) that fall within the scope of the EU Taxonomy were identified as taxonomy-eligible. The 55.2% change in taxonomy-eligible capital expenditure compared to the previous year is related to the path pursued under the decarbonization strategy of expanding renewable energy sources and carbon-free nuclear energy as part of Uniper's contribution to the energy transition. Of the taxonomy-eligible investments, €268.7 million (2023: €74.6 million) was attributable to taxonomy-aligned investments. The 260.2% increase in taxonomy-aligned capital expenditure is mainly due to Activities 4.10 (€18.6 million) and 4.28 (€135.3 million), which are to be reported as taxonomy-aligned for the first time in 2024. In addition, the further expansion of investment plans in Activities 4.15 and 4.5 has an impact on the positive development of taxonomy-aligned activities in the 2024 fiscal year.

Financial Year 2024	2024			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')										
Economic Activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, Year 2024, (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)	Biodiversity (16)					Minimum Safeguards (17)
CapEx		Mio EUR	%	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	Y/N	Proportion of Taxonomy-aligned (A.1.) or – eligible (A.2.) CapEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Production of Electricity from Hydropower	CCM 4.5	95.2	10,4%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	12,2%			
Storage of electricity	CCM 4.10	18.6	2,0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,0%	E		
District heating/cooling distribution	CCM 4.15	19.6	2,2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1,5%			
Electricity generation from nuclear energy in existing installations	CCM 4.28	135.3	14,9%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,0%		T	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		268.7	29,5%	29,5%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	13,7%			
Of which Enabling		18.6	2,0%	2,0%	0.0%	0.0%	0.0%	0.0%	0.0%	Y	Y	Y	Y	Y	Y	Y	0,0%	E		
Of which Transitional		135.3	14,9%	14,9%						Y	Y	Y	Y	Y	Y	Y	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											
Manufacture of hydrogen and hydrogen-based synthetic fuels	CCM 3.10/CCA 3.10	35.1	3,8%	EL	EL	N/EL	N/EL	N/EL	N/EL											4,4%
Storage of electricity	CCM 4.10/CCA 4.10	40.7	4,5%	EL	EL	N/EL	N/EL	N/EL	N/EL											0,0%
Installation and operation of electric heat pumps	CCM 4.16/CCA 4.16	1.4	0,1%	EL	EL	N/EL	N/EL	N/EL	N/EL											0,0%
Production of heat/cool using waste heat	CCM 4.25/CCA 4.25	17.0	1,9%	EL	EL	N/EL	N/EL	N/EL	N/EL											4,2%
Electricity generation from fossil gaseous fuels	CCM 4.29	80.9	8,9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											19,9%
High- efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	40.3	4,4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											4,5%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		215.4	23,6%	23,6%	0.0%	0.0%	0.0%	0.0%	0.0%											33,0%
A. CapEx of Taxonomy-eligible activities (A1+A2)		484.1	53,1%	53,1%	0.0%	0.0%	0.0%	0.0%	0.0%											46,7%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		426.8	46,9%																	
TOTAL		910.9	100,0%																	

The table below shows the CapEx shares of total CapEx per environmental objective, broken down into taxonomy alignment and taxonomy eligibility for each objective in percent. CapEx shows a taxonomy-aligned share of 29.5% (2023: 13.7%) for the climate change mitigation objective. The taxonomy-eligible share is attributable to the environmental objectives of climate change mitigation (CCM), with a percentage share of 53.2% (2023: 57%), and climate change adaptation (CCA), with a percentage share of 39.8% (2023: 32.7%), making climate change mitigation the primary objective.

Portion of CapEx/Total CapEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	29.5%	53.2%
CCA	0.0%	39.8%
WTR	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

The table below shows the composition of taxonomy-aligned capital expenditure in the fiscal year 2024. The taxonomy-aligned investments are mainly attributable to additions to property, plant and equipment. A total of €175.6 million was invested in property, plant and equipment, which accounted for around 65% of the total capital expenditure.

Breakdown of CapEx

€ in millions	Taxonomy-aligned
Additions to internally generated intangible assets	3,9
4.5 - Production of Electricity from Hydropower	2,8
4.10 - Storage of electricity	N/A
4.15 - District heating/cooling distribution	0,7
4.28 - Electricity generation from nuclear energy in existing installations	0,4
Additions to property, plant and equipment	175,6
4.5 - Production of Electricity from Hydropower	91,1
4.10 - Storage of electricity	18,6
4.15 - District heating/cooling distribution	18,9
4.28 - Electricity generation from nuclear energy in existing installations	47,0
Additions to right-of-use assets	1,4
4.5 - Production of Electricity from Hydropower	1,3
4.10 - Storage of electricity	N/A
4.15 - District heating/cooling distribution	N/A
4.28 - Electricity generation from nuclear energy in existing installations	0,1
Business combinations	87,8
4.5 - Production of Electricity from Hydropower	N/A
4.10 - Storage of electricity	N/A
4.15 - District heating/cooling distribution	N/A
4.28 - Electricity generation from nuclear energy in existing installations	87,8
Total	268,7

CapEx Plan

The investments reported as part of the CapEx plan as of December 31, 2024 amount to a total of €1,449.9 million (2023: €281.8 million). In line with the Uniper Group's development and strategy, the planned investments for the further expansion of taxonomy-aligned economic activities and the conversion of taxonomy-eligible activities into taxonomy-aligned activities mainly comprise projects in the areas of carbon capture and storage, hydroelectric power, district heating, heat and battery storage systems.

Economic activities concerning the environmental target "Climate change mitigation"	The plan aims to expand the undertaking's Taxonomy-aligned economic activities.	OR	The plan aims to upgrade Taxonomy-eligible economic activities to render them Taxonomy-aligned within a period of 5 years (maximum 10 years).	Timespan for CapEx-Plan (years)	Total capital expense spent during the reporting period (€ in millions)	Total capital expense expected to be incurred during the period of time of the CapEx-Plans (€ in millions)	Capex-Plan approved
3.10	No		Yes	5	31,7	122,2	Yes
4.5	Yes		No		23,9	211,5	Yes
4.10	No		Yes	5	55,5	143,3	Yes
4.15	No		Yes	5	8,2	1,4	Yes
4.16	No		Yes	5	1,4	0,8	Yes
4.25	No		Yes	5	17,0	8,0	Yes
4.29	No		Yes	5	0,0	962,6	Yes
Total					137,7	1,449,8	

The significant increase in planned capital expenditure for taxonomy-eligible activities of 414% in the 2024 fiscal year compared to the previous year is mainly due to activities 4.29, 4.10 and 3.10. Activity 4.29 was included in the CapEx plan for the first time in the 2024 fiscal year with a total volume of €962.6 million (2023: n/a). The projects attributable to this activity reflect the development of the portfolio of carbon capture and storage (CCS) projects in the United Kingdom. The planned investments of €143.3 million (2023: n/a) relating to activity 4.10 are attributable to battery storage projects in Sweden and Germany. Battery storage projects are a crucial element in Uniper's green transformation. Activity 3.10 includes two hydrogen projects with expected capital expenditures of €122.2 million (2023: €58.6 million). As part of the strategy, hydrogen is an important component in the decarbonization.

Uniper's Operating Expenses (OpEx) in the 2024 Fiscal Year

Uniper had operating expenses of €1,999.8 million in the 2024 fiscal year, above the prior-year level (2023: €1,706.7 million). The share of taxonomy-eligible operating expenses increased significantly by 59.9% from €320.8 million in the previous year to €513.1 million in the 2024 fiscal year. The trend of increasing taxonomy-eligible operating expenses thus continued in the 2024 fiscal year (2023: 8.1%). Taxonomy-aligned operating expenses of €301.3 million (2023: €139.8 million) rose by 115.5% (2023: 41.9%). This is due in part to ongoing development projects in the areas of heating, district heating and hydrogen; please refer to the further explanations of the strategy in the Green Generation segment. In addition, as described above, the first-time inclusion of the taxonomy-aligned activity 4.28 in the 2024 fiscal year has a significant impact of €80.3 million (2023: n/a) on the development of taxonomy-aligned operating expenses, bringing the taxonomy-aligned share to 49.7%.

Financial Year 2024	2024			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')												
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, Year 2024 (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)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)			
OpEx		Mio EUR	%	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	Y/N	%	E	T			
A. TAXONOMY-ELIGIBLE ACTIVITIES																						
A.1. Environmentally sustainable activities (Taxonomy-aligned)																						
Production of Electricity from Hydropower	CCM 4.5	191.2	9,6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7,2%					
Storage of electricity	CCM 4.10	1.5	0,1%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,0%	E				
District heating / cooling distribution	CCM 4.15	28.3	1,4%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1,0%					
Electricity generation from nuclear energy in existing installations	CCM 4.28	80.3	4,0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0,0%		T			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		301.3	15,1%	15,1%	0,0%	0,0%	0,0%	0,0%	0,0%	Y	Y	Y	Y	Y	Y	Y	8,2%					
Of which Enabling		1.5	0,1%	0,1%	0,0%	0,0%	0,0%	0,0%	0,0%	Y	Y	Y	Y	Y	Y	Y	0,0%	E				
Of which Transitional		80.3	4,0%	4,0%						Y	Y	Y	Y	Y	Y	Y	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													
Demolition and wrecking of buildings and other structures contributing to circular economy	CE 3.3	1.3	0,1%	N/EL	N/EL	N/EL	N/EL		N/EL												0,0%	
Manufacture of hydrogen and hydrogen-based synthetic fuels	CCM 3.10/CCA 3.10	5.8	0,3%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,1%	
Storage of electricity	CCM 4.10/CCA 4.10	0.0	0,0%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%	
Storage of thermal energy	CCM 4.11/CCA 4.11	0,1	0,0%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%	
Storage of hydrogen	CCM 4.12/CCA 4.12	1.5	0,1%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%	
Installation and operation of electric heat pumps	CCM 4.16/CCA 4.16	0.2	0,0%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%	
Electricity generation from fossil gaseous fuels	CCM 4.29	176.0	8,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL												6,2%	
High- efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	26.8	1,3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL												0,7%	
Close to market research, development and innovation	CCM 9.1/CCA 9.1	0.1	0,0%	EL	EL	N/EL	N/EL	N/EL	N/EL												0,0%	
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		211.8	10,6%	10,5%	0,0%	0,0%	0,0%	0,1%	0,0%												7,0%	
A. OpEx of Taxonomy-eligible activities (A1+A2)		513.1	25,7%	25,6%	0,0%	0,0%	0,0%	0,1%	0,0%												15,2%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																						
OpEx of Taxonomy-non-eligible activities		1,485.7	74,3%																			
TOTAL		1,998.8	100,0%																			

The table below shows the OpEx portions of the total OpEx per environmental objective, broken down into taxonomy alignment and taxonomy eligibility for each objective in percent. In the 2024 fiscal year, OpEx shows a taxonomy-aligned portion of 15.1% (previous year: 8.2%) for the environmental objective of climate change mitigation. The taxonomy-eligible share in the 2024 fiscal year is attributable to the environmental objectives of climate change mitigation (CCM) with 25.6% (2023: 18.8%), climate change adaptation (CCA) with 15.5% (2023: 11.9%) and circular economy (CE) with 0.1% (2023: n/a), making climate change mitigation the main objective.

Portion of OpEx/Total OpEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	15.1%	25.6%
CCA	0.0%	15.5%
WTR	0.0%	0.0%
CE	0.0%	0.1%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

The table below shows the composition of taxonomy-aligned operating expenditure 2024 fiscal year of €301.3 million (2023: €139.8 million). About 64% of operating expenses amounting to €193.1 million are attributable to servicing costs. The “Servicing” cost block mainly includes externally purchased services such as “operating and inspecting”, “on-call service for emergencies” and “monthly standard service”.

Breakdown of OpEx

€ in millions	Taxonomy-aligned
Research and development	5,6
4.5 - Production of Electricity from Hydropower	1,4
4.10 - Storage of Electricity	1,4
4.15 - District Heating / Cooling Distribution	0,1
4.28 - Electricity generation from nuclear energy in existing installations	2,7
Building renovation measures	20,1
4.5 - Production of Electricity from Hydropower	6,4
4.10 - Storage of Electricity	0,1
4.15 - District Heating / Cooling Distribution	0,0
4.28 - Electricity generation from nuclear energy in existing installations	13,6
Leasing	2,0
4.5 - Production of Electricity from Hydropower	0,5
4.10 - Storage of Electricity	0,0
4.15 - District Heating / Cooling Distribution	0,0
4.28 - Electricity generation from nuclear energy in existing installations	1,5
Repairs and maintenance	48,5
4.5 - Production of Electricity from Hydropower	39,8
4.10 - Storage of Electricity	0,0
4.15 - District Heating / Cooling Distribution	8,6
4.28 - Electricity generation from nuclear energy in existing installations	0,1
Ongoing maintenance	31,9
4.5 - Production of Electricity from Hydropower	13,8
4.10 - Storage of Electricity	0,0
4.15 - District Heating / Cooling Distribution	1,0
4.28 - Electricity generation from nuclear energy in existing installations	17,1
Servicing	193,1
4.5 - Production of Electricity from Hydropower	129,2
4.10 - Storage of Electricity	0,0
4.15 - District Heating / Cooling Distribution	18,5
4.28 - Electricity generation from nuclear energy in existing installations	45,4
Total	301,2

Reporting Form for Transitional Technologies Nuclear Power and Gas

The reporting form shown below details all activities in the areas of natural gas and nuclear energy. These activities which are relevant for Uniper meet the criteria for taxonomy-alignment for the transitional technology nuclear power. For the transitional technology gas, the criteria for taxonomy alignment are not met in the 2024 fiscal year and are therefore reported as taxonomy-eligible activities.

Form 1: Activities in the nuclear energy and fossil gas sectors

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.	Yes
Row	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.	Yes
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.	Yes
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

Reporting Forms for Turnover for Nuclear Power and Gas

The reporting forms below break down all economic activities related to nuclear energy and natural gas for the turnover KPI. As explained above, Uniper reports taxonomy-aligned turnover for activities in the area of nuclear power and taxonomy-aligned turnover for activities in the area of gas.

Form 2: Taxonomy-aligned economic activities (denominator)

Turnover KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	177,2	0,3	177,2	0,3	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of turnover	990,8	1,4	990,8	1,4	N/A	N/A
8	Total applicable KPI	1,168.0	1,7	1,168.00	1,7	N/A	N/A

Form 3: Taxonomy-aligned economic activities (numerator)

Turnover KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	177,2	15,2	177,2	15,2	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of turnover	990,8	84,8	990,8	84,8	N/A	N/A
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of turnover	1,168.0	100,0	1,168.00	100,0	N/A	N/A

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	1,491.8	2,1	1,491.8	2,1	N/A	N/A
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	337.9	0,5	337.9	0,5	N/A	N/A
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of turnover	0.1	0,0	0.1	0,0	N/A	N/A
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of turnover	1,829.8	2,6	1,829.8	2,6	N/A	N/A

Form 5: Taxonomy-non-eligible economic activities

Turnover KPI

Row	Economic activity	Amount	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of turnover	N/A	N/A
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of turnover	66,638.7	95,7
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of turnover	66,638.7	95,7

Reporting Forms for Capital Expenditure (CapEx) for Nuclear Power and Gas

The reporting forms below break down all economic activities related to nuclear energy and natural gas for the CapEx KPI.

Form 2: Taxonomy-aligned economic activities (denominator)

CapEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	135,3	14,9	135,3	14,9	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of CapEx	133,4	14,6	133,4	14,6	N/A	N/A
8	Total applicable KPI	268,7	29,5	268,7	29,5	N/A	N/A

Form 3: Taxonomy-aligned economic activities (numerator)

CapEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	135,3	50,4	135,3	50,4	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of CapEx	133,4	49,6	133,4	49,6	N/A	N/A
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of CapEx	268,7	100,0	268,7	100,0	N/A	N/A

Form 4: Taxonomy-eligible but not taxonomy-aligned economic activities

CapEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	80,9	8,9	80,9	8,9	N/A	N/A
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	40,3	4,4	40,3	4,4	N/A	N/A
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of CapEx	94,2	10,3	94,2	10,3	N/A	N/A
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of CapEx	215,4	23,7	215,4	23,7	N/A	N/A

Form 5: Taxonomy-non-eligible economic activities

CapEx KPI

Row	Economic activity	Amount	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of CapEx	N/A	N/A
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of CapEx	426,8	46,8
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of CapEx	426,8	46,8

Reporting Forms for Operating Expenditure (OpEx) for Nuclear Power and Gas

The reporting forms below break down all economic activities related to nuclear energy and natural gas for the OpEx KPI.

Form 2: Taxonomy-aligned economic activities (denominator)

OpEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	80,3	4,0	80,3	4,0	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of OpEx	221,0	11,1	221,0	11,1	N/A	N/A
8	Total applicable KPI	301,3	15,1	301,3	15,1	N/A	N/A

Form 3: Taxonomy-aligned economic activities (numerator)

OpEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	80,3	26,7	80,3	26,7	N/A	N/A
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of OpEx	221,0	73,3	221,0	73,3	N/A	N/A
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of OpEx	301,3	100,0	301,3	100,0	N/A	N/A

Form 4: Taxonomy-eligible but not taxonomy-aligned economic activities

OpEx KPI

Row	Economic activities	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	176,0	8,8	176,0	8,8	N/A	N/A
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	26,8	1,3	26,8	1,3	N/A	N/A
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A	N/A	N/A	N/A	N/A
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of OpEx	7,7	0,4	7,7	0,4	N/A	N/A
8	Total amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activities in the denominator of OpEx	211,8	10,6	211,8	10,6	N/A	N/A

Form 5: Taxonomy-non-eligible economic activities

OpEx KPI

Row	Economic activity	Amount	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
2	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
3	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
4	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
5	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
6	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of OpEx	N/A	N/A
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of OpEx	1,485.7	74,3
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of OpEx	1,485.7	74,3

Social Information

Material positive and negative impacts

The following tables show the material positive and negative impacts related to social topics that were identified as part of the double materiality assessment. Uniper has not identified any significant opportunities or risks for the Company arising from the impacts and dependencies in connection with its own workforce. In addition to the allocation of the impacts to the ESRS topics, the tables also show whether the impact is an actual or potential impact and which time horizon and value chain classification the impact is subject to (according to the requirements of ESRS 2 SBM-3). Possible characteristics for the time horizon are short-term, medium-term and long-term; possible characteristics for the value chain are upstream activities, own activities, and downstream activities. If several options apply to a respective IRO, this is indicated accordingly.

Positive impacts			Type	Time		Value chain
	Topic	Sub-sub-topic		horizon		
Committees for occupational health and safety and continuous training ensure a healthier and safer workplace	Own workforce	Occupational health and safety	Actual	Short term		Own activities
Special programs to promote the health and well-being of employees	Own workforce	Occupational health and safety	Actual	Short term		Own activities
Uniper's central incident management system and corporate regulations effectively contribute to the prevention of incidents and therefore occupational safety	Own workforce	Occupational health and safety	Actual	Short term		Own activities
Appropriate actions against violence and harassment inspire inclusive behavior and set an example of how to deal with forms of discrimination	Own workforce	Violence and harassment in the workplace	Actual	Short term		Own activities
The company-wide DEI strategy guarantees the integration of DEI into the company's values, culture, and business strategy	Own workforce	Diversity	Actual	Short term		Own activities
The Group Inclusion Agreement guarantees inclusivity in recruiting and workplace design	Own workforce	Diversity	Actual	Short term		Own activities
Trade unions and works councils at Uniper ensure that the rights of employees are respected and their opinions are represented in the Supervisory Board	Own workforce	Diversity	Actual	Short term		Own activities
Uniper offers flexible and trust-based working hours to support the personal needs of employees	Own workforce	Work-life balance	Actual	Short term		Own activities
Most major suppliers in Uniper's global supply chain have measures in place for training and development for their employees, which can lead to greater productivity and job satisfaction	Workers in the value chain	Training and upskilling	Actual	Medium term		Upstream activities
Most major suppliers in Uniper's global supply chain have measures in place for training and development of their communities, which can lead to greater productivity and job satisfaction	Affected communities	Other – training and education	Actual	Short term		Upstream activities
Uniper ensures the responsible closure or repurposing of coal-fired power plants, which creates advantages for stakeholders by creating jobs and better ecological quality	Affected communities	Other – just transition	Actual	Medium term		Own activities
Uniper's sites work directly with individual stakeholders or stakeholder groups, enhancing transparency and engagement with stakeholders	Affected communities	Freedom of expression and association	Actual	Short term		Own activities

Negative impacts	Topic	Sub-sub-topic	Type	Time horizon	Value chain
Insufficient emphasis is placed on the diversity dimension of social background in the company's recruiting strategy, which could have a negative impact on equal opportunity	Own workforce	Equal treatment and opportunity	Actual	Short term	Own activities
The percentage of women in senior leadership positions is low and falls short of the specified targets in some cases	Own workforce	Equal treatment and opportunity	Actual	Short term	Own activities
The limited availability of part-time options could contribute to gender inequality by adversely affecting the ability to maintain a healthy work-life balance	Own workforce	Gender equality and equal pay for work of equal value	Actual	Short term	Own activities
Inadequate actions against violence and harassment could have negative impacts on the safety of the company's own employees	Own workforce	Measures against violence and harassment in the workplace	Potential	Short term	Own activities
It cannot be completely ensured that all workers in the value chain have access to trade unions	Workers in the value chain	Freedom of assembly, role of works councils and collective bargaining negotiations	Potential	Short term/ Medium term	Upstream activities
It cannot be ruled out that child or forced labor occur in Uniper's global supply chain	Workers in the value chain	Other work-related rights	Potential	Medium term/ Long term	Upstream activities
It cannot be ruled out that discrimination or harassment occur in Uniper's global supply chain	Workers in the value chain	Equal treatment and opportunity	Potential	Short term/ Long term	Upstream activities
It cannot be completely ensured that all workers in the value chain are able to work in a safe environment	Workers in the value chain	Health and safety	Actual	Short term	Upstream activities
It cannot be completely ensured that all workers in the value chain are paid adequate wages	Workers in the value chain	Adequate wages	Potential	Short term	Upstream activities
The use of crop land for mining without an appropriate land rehabilitation plan could harm ecosystems, cultural heritage, and the livelihoods of affected communities	Affected communities	Factors affecting the environment and cultural rights	Potential	Short term/ Long term	Upstream activities
Communities living close to coal mining areas could be harmed by decreased air, water and soil quality	Affected communities	Adequate housing, food, water and healthcare	Potential	Short term/ Medium term/ Long term	Own activities/ Downstream activities
Closures of coal-fired power plants in the course of the energy transition could have negative impacts on local employment and local environmental pollution (e.g., due to demolition work)	Affected communities	Other – just transition	Actual	Short term	Own activities
Threats against trade unions in certain coal mining regions outside of Uniper's direct supply chain show potential risks in the area of human rights for Uniper's supply chain	Affected communities	Factors affecting defenders of human rights	Potential	Short term	Upstream activities

S1 – Own Workforce

Strategy

S1 ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Uniper carefully assesses whether and how the identified actual and potential impacts arise from or are related to Uniper's strategy and business model (see also ESRS 2 IRO-1).

Groupwide strategy for diversity, equity and inclusion

Uniper pursues a Group-wide strategy for diversity, equity and inclusion. This strategy integrates DEI into Uniper's business strategy, corporate values and Uniper's corporate culture. DEI targets and actions are meant to increase the satisfaction and well-being of employees and enhance the Company's attractiveness as an employer. Uniper is convinced that diverse teams are more creative and successful in solving problems and overcoming challenges. A psychologically safe space supports collaboration in teams and is an important part of Uniper's corporate culture, known as the "Uniper Way" (see G1 for details about the Uniper Way and S1-1 for details about the DEI strategy).

Uniper pursues a comprehensive approach to identify and react to DEI impacts on Uniper employees. The double materiality assessment assesses impacts, risks and opportunities in the areas of diversity, inclusion, health and safety. Internal reports, surveys and industry benchmarks support targeted initiatives, particularly for those groups of people at Uniper who are potentially most affected by negative impacts: employees with certain diversity characteristics. There is a risk, for example, that under-represented groups such as women in leadership could run into challenges that undermine their career opportunities.

Working conditions

Uniper strives to provide attractive working conditions to its employees in order to attract new employees and retain current employees in a competitive labor market. This includes a safe and healthy work environment. Uniper constantly works to optimize work processes and working conditions and prevent particularly severe accidents. This is an important part of the corporate strategy and is supported by appropriate policies and initiatives. Policies to promote work-life balance can support Uniper in growth and in expanding the workforce. In a highly competitive labor market, Uniper's flexible work time agreements can represent a strategic advantage, enabling Uniper to attract a diverse pool of talent.

Diversity and inclusion

Uniper acknowledges the potential negative impacts on its workforce described below and actively works to minimize them. The limited availability of part-time options and job-sharing positions can adversely affect the work-life balance, particularly for women. For this reason, fewer women may possibly work at Uniper, especially in leadership. A higher share of women in leadership is advantageous because women contribute different perspectives and approaches. This leads to more creative solutions and better-founded decisions. Diversity in leadership reduces blind spots; it also promotes innovation and change. A higher share of women in leadership also helps to make better use of the overall talent pool. Furthermore, gender diversity in leadership usually enhances the company's reputation and makes it more attractive to the best talents and investors.

Uniper recognizes that diversity of social backgrounds is a new aspect that has not yet been fully implemented in Uniper's hiring strategy. The data shows that employees from lower socioeconomic classes often perform just as well or even better than others. They find it easier to understand different target audiences and are especially adaptable. Because Uniper has not yet prioritized diversity in social background in the hiring strategy, it is unable to harness these potentially valuable perspectives and abilities, which can have a negative impact on its capacity for innovation.

Uniper is aware of the fact that inadequate measures against violence and harassment could harm the mental health and physical safety of its workers. This can lead to higher employee turnover and expose the Company to legal and reputation risks. Uniper implements actions to prevent violence and harassment in order to effectively ensure a safe and respectful work environment for everyone (see S1-1).

The IROs related to DEI and work-life balance and measures against violence and harassment are taken into consideration in the development and adjustment of Uniper's strategy and business model. These areas are integrated into strategic planning to ensure that Uniper remains agile and innovative in a tight labor market.

Health and safety

Uniper is aware of the impacts of its business activities on health and safety. Therefore, systems, regulations and programs have been introduced to prevent illnesses and accidents. These actions are meant to support the safe implementation of the corporate strategy. Health and safety are needed to ensure the continuity of the Company's current business and guarantee the safe implementation of new projects.

Role of works councils

Works councils play a pivotal role in shaping Uniper's strategy and business model. With equal representation on the Supervisory Board, including one trade union representative, the various works councils ensure that employees' voices are heard and considered in decision-making processes. This structure supports the participation rights of employees and fosters a collaborative environment where the interests of the employees are compatible with the Company's strategic objectives.

Uniper has not identified any material risks and opportunities for the Company arising from impacts and dependencies related to Uniper's own workforce.

Employees and non-employees

Uniper's workforce includes employees as defined by the German Commercial Code (HGB): all direct employees, excluding members of the Board of Management, managing directors, apprentices, work-study students and interns. Please refer to S1-6 for a breakdown of employee groups. At Uniper, the term "non-employees" refers to individuals who are engaged in work for the Company but are not classified as traditional employees (contingent workers). This category includes:

- Freelancers: These are individuals or sole traders who provide services to Uniper but do not have permanent employees themselves (time and material assignment).
- Temporary workers: Individuals employed by a third-party staffing provider under a temporary staffing arrangement.
- Employed professionals and consultants: Individuals who work for a company (time and material assignment).

All non-employees are centrally managed by a service provider, ensuring effective management of non-employees and compliance with labor regulations and Uniper's Code of Conduct for Suppliers. This definition excludes individuals working under fixed-price contracts (contracts for work and services), who are reported in Chapter S2.

Health and safety, as well as the impacts of violence and harassment in the workplace, affect both employees and non-employees. Uniper's efforts in the areas of DEI, gender equality, freedom of association and working time arrangements are focused on its own employees.

There are no material negative impacts that could affect Uniper's entire workforce. The impacts are limited in scope to individual incidents or specific groups of employees. In particular, harassment and violence in the workplace are extraordinarily rare cases (see S1-17 for more details on this subject). DEI and gender equality actions to mitigate and remediate actual and potential negative impacts are targeted to specific groups of employees. For instance, Uniper established a variety of actions to promote women in leadership (see S1-4 for details). Diversity of social background is a relatively new dimension of the Charta der Vielfalt (Diversity Charter). Although Uniper does not yet have sufficient information on the extent of this diversity dimension, Uniper aims to understand it and address it comprehensively. The first steps have already been taken, including the external communication of DEI actions, the advertisement of open positions in English and the offering of flexible work models. These efforts show that Uniper supports inclusion in the workplace and would like to promote diversity of social background as an integral part of its corporate culture, particularly in relation to its hiring strategies.

Promotion of a positive work environment

Uniper's commitment to promoting a positive work environment is reflected in various initiatives encompassing DEI, workplace safety and employee well-being. Uniper's company-wide DEI strategy is embedded into its core values and business operations, ensuring an inclusive culture throughout the organization. In Germany, Uniper's Group Inclusion Agreement supports disabled employees in particular. To combat harassment and violence in the workplace, Uniper has introduced a discrimination complaint process. This procedure is targeted at employees, managers, Board members and third parties who maintain a business relationship with Uniper. Uniper provides preventive e-learning courses to raise awareness and keep employees safe. The respect for freedom of association is evident through regular consultations with trade unions and works councils in Germany and Europe and is also reflected in the parity representation on the Supervisory Board. Work models such as flexible work schedules, trust-based working time and mobile work options facilitate work-life balance for employees, especially in Germany. Furthermore, Uniper's comprehensive health and well-being programs, alongside stringent safety regulations and safety campaigns for employees and non-employees, underscore Uniper's commitment to health and safety Uniper-wide.

Just Transition Policy

Uniper and national governments offer programs to mitigate negative impacts that may arise from transition to more environmentally friendly and climate-neutral processes on the company's own workforce. These IROs are classified as non-material for Uniper's own workforce. Uniper's Just Transition Policy describes the support given to Uniper's employees during the transition. See chapter S3 for a detailed overview of just transition.

No risks from child labor and forced labor

To identify and prevent potential child labor and forced labor risks, Uniper carries out an annual risk assessment of all its business activities worldwide. The sector affiliation, activities and sites of all Uniper companies are reviewed and assessed by checking them against relevant sector-specific and country-specific risks. The risk assessment found no risk of child labor or forced labor in any of Uniper's business activities.

Policies

S1-1 Policies related to own workforce

Uniper has several Group Works Agreements in Germany in place to manage the material positive impacts on working conditions for its own workforce. These agreements address the topics of health, inclusion, mobile working, health and fitness-for-work examinations.

Group Works Agreement on Health

Uniper has concluded a Group Works Agreement on Health in Germany. The purpose of this agreement is to promote and protect the health of Uniper's employees. This is seen as an important part of the Company's social responsibility. The agreement defines binding principles to proactively improve the health and well-being of employees and thus promote their performance. It covers the promotion of physical and mental health and defines responsibilities for managers. Key areas of the agreement are health management, the prevention of mental stress and addiction prevention, reintegration management, employee assistance programs and the determination of an annual health budget for the implementation of site-specific and overarching health measures. This Group Works Agreement applies to all employees, apprentices and trainees of Uniper's companies in Germany. A separate agreement on medical check-ups applies to executive employees within the meaning of Section 5(3) Works Constitution Act (BetrVG). Similar policies are in place in the United Kingdom and Sweden.

Group Inclusion Agreement

The Group Inclusion Agreement aims to create a standardized framework for the integration of people with disabilities at Uniper and thus prevent any potential disadvantages. Uniper actively supports the integration of people with disabilities and actively promotes a corporate culture of integrity, openness and mutual respect. For example, workplaces and the working environment are to be designed to be barrier-free and accessible to people with disabilities. This Inclusion Agreement applies to the protected group of severely disabled persons and persons with equal status in accordance with Section 2 (2) and (3) and Section 151 (4) Volume IX Social Code (SGB) of Uniper's companies in Germany.

Group Works Agreement on Mobile Working (including in a foreign country)

Uniper has a Group Works Agreement on Mobile Working to promote the work-life balance of Uniper employees. It sets out the conditions for mobile working, including work from home and promotes flexibility in work organization. The aim is to strengthen employee satisfaction and motivation and improve the quality of work and life.

If an ergonomically correct workplace cannot be realized using the employee's own home furnishings, the employee is provided with suitable office furnishings on loan for their home workplace. The agreement applies to all employees, apprentices and trainees of Uniper's companies in Germany. Based on an agreement with the Group Executive representatives committee, these provisions were adopted for executive employees within the meaning of Section 5 (3) Works Constitution Act (BetrVG). Similar national provisions apply to Uniper's employees outside Germany, including in Sweden, the Netherlands and the United Kingdom.

To further enhance the working conditions, Uniper has a framework in place that enables and regulates mobile working from a foreign country. Uniper's employees in Germany, the United Kingdom, Sweden and the Netherlands can work up to 45 workdays per calendar year in EU and EEA countries, as well as in the United Kingdom and Switzerland, outside of business trips and in line with tax regulations.

Group Works Agreement on health and fitness-for-work examinations

To ensure compliance with the health laws and regulations, Uniper in Germany has a Group Works Agreement on health and fitness-for-work examinations in Germany. There are government regulations (e.g., Section 4 German Occupational Health and Safety Act (Arbeitsschutzgesetz, ArbSchG)), defining the order of priority of protective measures, with technical measures having priority over organizational protective measures. Only where these protective measures are insufficient, it is necessary to use personal protective equipment and to offer healthcare as well as fitness-for-work examinations.

The aim of preventive occupational medicine is to inform and advise employees on the interactions between their work and their health and thus enable them to make informed choices about their working environment and their personal health risks. Every preventive health and fitness-for-work examination within the scope of this Group Works Agreement is grounded in government regulations or the protection of third parties and the environment, as well as the prevention of significant economic losses. The need for preventive health and fitness-for-work examinations is determined on the basis of applicable risk assessments according to Section 5 German Occupational Health and Safety Act (Arbeitsschutzgesetz, ArbSchG).

Conclusion of agreements by Uniper's Group Works Council

In Germany, agreements regulating matters that are subject to codetermination under German law are concluded between the employer and the relevant works council. On the employer side, the Executive Vice President Human Resources (L1 level) is responsible for such agreements. Depending on the subject matter, HR ensures that the requirements of the relevant departments or business units are taken into account.

In Germany, the Group Works Agreements and the Group Inclusion Agreement were coordinated with the Group Works Council of Uniper SE and the responsible Company representatives in every case. The works council represents the interests of the employees of Uniper's companies in Germany. The Group Representative Body for Severely Disabled Employees is also involved in such negotiations. Agreements that apply to executive employees within the meaning of Section 5 (3) Works Constitution Act (BetrVG) are discussed and agreed with the relevant executive representative committee, which represents the interests of this group of employees. The Human Resources Department is involved in the decision-making process for all matters subject to codetermination under German law and strives to reconcile the interests of all participants.

With regard to the involvement of employees in the formation of an SE Works Council and the co-determination of the Supervisory Board of Uniper SE a corresponding agreement has been concluded. This agreement describes that Uniper is expressly committed to respecting and implementing the core labor standards of the International Labour Organization (ILO), the Principles of the Global Compact and the OECD Guidelines for Multinational Corporations (see S1-2 for additional details).

See S1-2 for additional information on the Social Partnership Agreement on the Basic Principles of Cooperation between Uniper and codetermination Bodies.

Code of Conduct for Suppliers

Uniper's Code of Conduct for Suppliers describes Uniper's expectations for its suppliers in relation to social, ecological and corporate governance standards; it applies to non-employees (see G1).

Discrimination Complaints Process Business Directive

Uniper has a Discrimination Complaints Process Business Directive to identify potential cases of violence and discrimination and appropriately deal with and investigate such cases. As set out in the Uniper Code of Conduct, Uniper expects all employees, managers and the members of the Board of Management to maintain high standards of business and personal ethics in the performance of their duties, in line with applicable law and internal regulations. The purpose of the Discrimination Complaints Process Business Directive is to establish the procedure for reporting discriminatory behavior. It includes process steps covering the registration of the complaint, the investigation team, the investigation process, documentation, handling of data, possible corrective measures and the evaluation of such measures.

The directive seeks to create transparency on internal rules, procedures and responsibilities and to encourage employees to address and report discriminatory behavior. Thus, it supports the establishment of an inclusive and fair work environment in which all employees feel psychologically safe and can bring in their full potential. This is in line with Uniper's DEI strategy.

The business directive applies to all Uniper employees. All local laws remain applicable and take precedence over this business directive.

In addition to the Business Directive Discrimination Complaints Process, an annual report is created to provide information on the number of cases and potentially reoccurring topics, so that preventive measures can be derived on Group level. This report is shared with the Board of Management and the codetermination bodies.

The Executive Vice President Human Resources (L1 Level) is responsible for the Discrimination Complaints Process Business Directive.

As the topic of discrimination affects all employees, the Discrimination Complaints Process Business Directive was discussed, coordinated and introduced in consultation with the HR and Legal & Compliance departments and with various codetermination committees across Germany, the Netherlands, the United Kingdom, Sweden and North America. All the mentioned stakeholder groups were involved in the development of the discrimination complaints process by participating in several workshops and feedback rounds and by jointly composing the Discrimination Complaints Process Business Directive. By this means, Uniper ensured that their interests were considered in designing the process and the policy. This included compliance with applicable laws and regulations, internal regulations and agreements with the co-determination bodies, as well as the assurance of a confidential and timely handling of incidents.

All relevant (Group) Works Agreements, policies and business directives are available on the Company's intranet for the affected employees, managers, works councils and HR staff, ensuring transparency and availability.

Other policies

Additionally, Uniper has a Code of Conduct in place (additional information is presented in G1).

Uniper already addresses the following diversity dimensions in its DEI strategy: age or generation, gender and gender identity, nationality or ethnic background, physical and mental abilities and sexual orientation. Uniper is also working on the dimension of social background. Initial awareness-raising measures have been introduced, including blog articles in Uniper's intranet and an event on Diversity Day 2024.

The topic of women in leadership forms a major pillar of the DEI strategy; it expressly mentions Uniper's targets for the share of women in leadership (see S1-5 for further details). Uniper's ambition to strive for greater availability and acceptance of part-time jobs and job-sharing models is another part of the DEI strategy. Therefore, a detailed handbook on the subject of job sharing and its benefits, target group and practical implementation has been created (see also S1-4).

Commitment to respecting human rights

Uniper is committed to respecting human rights across all its business activities on the basis of the Universal Declaration of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles for Business and Human Rights. Uniper has published a Human Rights Policy Statement in which it describes the manner in which Uniper fulfills its obligations with respect to human rights. This commitment is based on the principles of the aforementioned international organizations. The Policy Statement also describes Uniper's own commitment to respecting the rights of its workers and its human rights due diligence process. Based on its internal ESG Risk Management Policy, Uniper systematically identifies and assesses risks in the areas of Environment, Social and Governance (ESG). Additional, detailed information on the ESG Risk Management Policy is provided in S2.

As stated in Uniper's Code of Conduct and Human Rights Policy Statement, Uniper rejects all forms of slavery, child labor, compulsory or forced labor, as well as all forms of human trafficking. Uniper conducts an annual risk assessment.

Uniper carries out an annual human rights due diligence review that assesses various potential negative impacts on its employees. These potential negative impacts include, but are not limited to, forced labor, child labor, health and safety, freedom of association and adequate wage. The risk assessments are conducted in two steps. In the first step, the sector affiliation, activities and sites of all Uniper companies are reviewed and assessed by checking them against relevant sector-specific and country-specific risks. In the second step, other criteria such as probability, extent, severity and reversibility of potential negative impacts and violations are considered. Furthermore, information obtained from the grievance process is included in the assessment. After that, it is examined how existing prevention measures could lower the risk and the risks are finally prioritized. Measures in place to prevent negative impacts from occurring include training courses (unconscious bias training, health and safety), the diversity, equity and inclusion strategy, policies and policy statements such as the ESG Risk Management Policy, the HSSE & Sustainability Policy Statement, the Human Rights Policy Statement, the Code of Conduct and the Modern Slavery and Human Trafficking Statement. Additionally, Uniper has established a whistleblowing procedure for any employee who wishes to make a complaint. These claims are investigated and, if required, remediated. For more information on Uniper's whistleblowing procedure, please refer to G1.

Engagement with Uniper's employees

Uniper communicates with its employees through emails, flyers, posters, videos, web chats in the intranet and all-hands meetings. In addition, the employee engagement survey Voice of Uniper is conducted twice per year to obtain an overview of the employees' sentiment, engagement and identify potential priorities for improvement.

Health and safety management systems

The HSSE & Sustainability Department supports the organization and employees in integrating health and safety standards into their strategic and operational planning, business decisions and daily activities. It issues guidelines and policies, conducts workshops and coordinates the sharing of best practices.

The health and safety management systems of all Uniper's operating entities are certified to ISO 45001. These systems are regularly reviewed and certified by independent auditors.

As part of Uniper's safety culture, all sites conduct regular Walk & Talk actions. These are on-site tours to observe, discuss and report working conditions with team members, contractors and managers.

Uniper has procedures in place that define how HSSE and process safety incidents need to be reported, investigated and followed up by sharing the lessons learned throughout the Uniper Group. These include an Accident Prevention Policy focused on the systematic prevention of accidents and recurrence of accidents. Furthermore, it uses a central incident management system to report and process incidents. HSSE accidents are investigated according to their potential risk. Insights from these investigations are published in learning documents on a dedicated learning platform in order to share the lessons learned consistently across Uniper and contribute to the prevention of accidents.

Diversity, equity and inclusion

Uniper complies with all applicable anti-discrimination laws and regulations such as the German General Act on Equal Treatment. Uniper's policies to address and prevent discrimination include various grounds for discrimination, such as equality before the law, equal job treatment, harassment, victimization, indirect discrimination, direct discrimination, sexual harassment, work-related discrimination and denial of rights.

Uniper's DEI strategy deals with all seven core dimensions of diversity, as defined in the Charta der Vielfalt (Diversity Charter). This includes gender and gender identity, nationality or ethnic background, religion or worldview, physical and mental abilities, age or generation, sexual orientation and social background. It is based on several key action fields (talent, leadership organization, marketplace, society and DEI enablement), each with specific targets and measures to promote a diverse, equitable and inclusive workplace.

With regards to specific commitments related to inclusion or affirmative action, Uniper's DEI strategy includes several initiatives and actions. Participating in the UHLALA Pride Audit, an external benchmark and audit process, helps Uniper to identify further areas for improvement to create a more inclusive environment for LGBTQ+ employees. Uniper has signed the "Positiv Arbeiten" declaration by "German Aidshilfe" and supports employees living with HIV by promoting a stigma-free workplace. Uniper cooperates with Social-bee, which supports the employment of refugees. Uniper further actively promotes gender equality and the support of women within the Company via mentoring, job-sharing models, recruitment and employer branding initiatives, succession planning and talent programs.

Uniper's Code of Conduct serves as a compass to guide decisions and help employees do the right thing, even in difficult situations (additional information on this subject is presented in G1-1). This commitment to ethical behavior is directly connected to Uniper's inclusion and affirmative action policies, ensuring that all employees are treated with respect and dignity. Uniper's Code of Conduct promotes DEI as being key to personal well-being in the Company, both as an individual and collectively. When dealing with adverse DEI actions, the guiding principle is the "zero-tolerance principle". At Uniper, there is zero tolerance of discrimination, harassment, victimization or intimidation in any form, whether it be physical, verbal or non-verbal. Moreover, Uniper encourages and supports each employee to report any wrongdoing. Therefore, Uniper takes immediate and decisive action on any reported incidents received via the Uniper's whistleblowing channel or other reporting channels.

The implementation of this process is ensured by the continuous provision of information to employees about the whistleblowing channel and how to use it as well as by instruction given to new employees as part of the onboarding process. Uniper has set itself the goal of continuously improving this process. To this end, the team members responsible for investigating discrimination cases regularly share their experiences with each other. Uniper analyses the reported cases to derive further actions to ensure that discrimination is prevented, mitigated and acted upon.

To continuously improve Uniper's efforts to promote DEI, Uniper collects feedback and addresses the topic of diversity, equity and inclusion in the employee survey Voice of Uniper. This online survey takes place twice a year (in the spring and autumn) and is rolled out to all employees. The survey, which is anonymous, comprises 20 questions; employees also have the option of entering freeform comments. The survey questions have been aligned with the codetermination committees and line managers are asked to encourage their employees to take part. Additionally, a reminder email is sent out by the system to remind and motivate employees. The survey aims to measure different kinds of drivers with regards to employee engagement, health, and DEI. Each manager with at least five team members and responses has their own dashboard with an overview of the sentiment, strengths and priorities in their team. The results are usually communicated by the manager in a workshop with the employees, to discuss and develop actions for improvement. If required, also Group-wide measures are taken.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

Social partnership between Uniper and employee representatives

The various parties at Uniper share the conviction that the social partnership between the Company and workers' representatives is a cornerstone of the Company's success and therefore forms an integral part of Uniper corporate culture. The parties have therefore agreed on reliable and practicable principles for effective and efficient collaboration, under consideration of the codetermination rights at Uniper. The timely involvement of employee representatives in corporate topics shall be guaranteed. This can initially be done on a confidential basis before the formal official involvement. The perspectives of employee representation shall be included in the development of solutions. This entails a special responsibility for both the Company's representatives and employee representatives.

Uniper has an established procedure for involving codetermination and thus ensures that material, actual and potential impacts are discussed with the relevant employee representatives and that their perspectives are considered in decision-making processes. Both the employer and the codetermination representatives can raise relevant issues within this process. Please refer to S1-4 for actions aligned.

Regular exchanges to ensure codetermination

By fostering a culture of open communication, Uniper ensures that the concerns and suggestions of its workforce are systematically considered in the implementation of policies and actions aimed at mitigating material impacts.

To ensure that actual and potential impacts are discussed with the respective employee representatives in a timely and adequate manner and that their perspectives are taken into account, the relevant employer representatives are in regular and continuous contact with the relevant employee representative bodies. Accordingly, a process has been introduced in which the Group Works Council and the responsible employer representatives discuss the concrete involvement of codetermination for all relevant overarching operational issues. This is done on a weekly basis, provided any topics are identified. Topics in 2024 included various reorganizations, the revision of existing regulations and the implementation of projects.

In addition, the monthly meeting with the Board of Management provides an opportunity for the timely and confidential involvement of employee representation in strategically important issues. The monthly meeting serves as a sounding board. The perspectives and arguments of the employee representation are considered and incorporated into corporate decision-making. Exchanges between departments and employee representatives take place in committees and working groups. The working groups and committees are the competent contacts of the Company's representatives; they prepare decisions for the higher-level bodies. Higher-level codetermination bodies make reliable decisions and pass resolutions for the Company pursuant to their powers. The resolutions of the local work councils under the German Works Constitution Act are not overridden by these resolutions. The applicable national laws and regulations to ensure codetermination are, of course, complied with.

Agreement on the involvement of employees

An appropriate agreement has been concluded in relation to the involvement of employees in the formation of an SE Works Council and the codetermination of the Supervisory Board of Uniper SE. This agreement is based on the Council Directive Supplementing the Statute for a European Company with regard to the involvement of employees (Directive 2001/86/EC of 8 October 2001) and the Act on the Involvement of Employees in a European Company (SEBG, SE Employee Involvement Act). The agreement states that the economic success of the company is closely linked to the commitment and satisfaction of its employees. This requires an intensive dialogue between management, employee representatives and their trade unions. Uniper is expressly committed to respecting and implementing the core labor standards of the ILO, the principles of the Global Compact and the OECD Guidelines for Multinational Enterprises.

These include the ILO Declarations on Freedom of Association and the Right to Collective Bargaining, the elimination of all forms of forced labor and child labor and the prohibition of discrimination in respect of employment and occupation.

Involvement of the Human Resources Department

As an integral part of the organization, Uniper's HR Department is involved in the decision-making process, ensuring that business needs are considered and balancing the interests of the parties involved. Uniper's management and HR function work closely together to maintain a constructive dialogue with the employee representatives. This also includes strengthening management's awareness of the need for a trusting relationship with the employee representatives and for their timely involvement. The Company's representatives and the employee representation engage in close exchange on strategic matters and matters subject to the Works Constitution Act and maintain a candid dialogue on the subject of objectives and outcomes. In the United Kingdom, representatives of the Human Resources Department, designated managers and trade union representatives meet in various forums to discuss, consult on or negotiate possible policy, business and organizational changes.

Communication instruments to ensure employee engagement

Uniper ensures continuous employee engagement by means of various communication instruments: live Chats with the Board of Management, which are shared with all employees, Uniper's intranet, all-hands meetings and emails (see S1-1). Uniper's People Strategy & Employer Branding team has the operational responsibility for HR communications and for capturing, analysing and ensuring employee engagement.

Employee evaluation of the effectiveness of employee engagement

Uniper assesses the effectiveness of employee engagement by regularly reviewing feedback from the Voice of Uniper employee surveys. The managers are encouraged to conduct individual workshops with their teams. The results are also discussed within the leadership teams of the Uniper functional areas. The participation rates in the last two surveys were 81% in both cases, which shows that the majority of Uniper employees is reached with the survey. The Voice of Uniper survey helps the Company gain insights into the views of employees with regard to their engagement (loyalty, satisfaction, manager support, recognition, freedom of expression, etc.) and health (satisfaction with health programs and support). The following question was asked, most recently in April 2024, to determine employees' perceptions of equal treatment at Uniper: "People from every background are treated fairly." This question is directed at all people, but particularly those who may be particularly vulnerable to impacts and/or marginalization. Other questions such as "My manager appreciates me as a person" or "My opinion is valued at work" likewise provide insights into this topic. On all these topics, Uniper achieved above-average scores compared to the energy sector benchmark. Especially in relation to the "equal treatment" factor, Uniper ranked among the top 10% of energy sector companies (average score 8.8 on a scale from 0–10) at the time of the survey.

S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns

The Voice of Uniper survey gives employees the option to express their concerns anonymously. This also gives employees the chance to raise difficult or very sensitive topics that they might not like to address in person. Managers can answer directly to the anonymous comment via the survey tool (see also S1-2).

According to Section 84 "Right of complaint" of the German Works Constitution Act (BetrVG), every employee in Germany has the right to address grievance to the responsible bodies in the company if they feel that they have been disadvantaged or treated unfairly by the employer or employees of the company or that they have been affected in any other way. Employees can ask a works council member to assist or mediate. The employer must inform the employee about the handling of the complaint and, if it considers the complaint to be justified, take remedial action. The employee must not suffer any disadvantages as a result of bringing a complaint.

For Uniper, it is of utmost importance to act on and clear up discriminatory behavior. Uniper is committed to following up on indications of discriminatory behavior, sexual harassment and violence and taking appropriate remedial measures to resolve, investigate and prevent negative impacts. Stopping such negative behavior requires action. Uniper therefore aims to solve all complaints promptly and in an appropriate and respectful manner, in line with a zero-tolerance strategy, as set out in the Code of Conduct. Actions can only be evaluated on a case-by-case basis and therefore the Company does not apply a generally valid investigation procedure. Any actions to be taken on the basis of a reported case are broad-based and could possibly involve subsequent conversations in extended meeting formats, the use of coaching, the intervention of a mediator, the activation of other experts or individual personnel actions. The effectiveness of the respective actions is likewise evaluated on a case-by-case basis with reference to the described circumstances, rather than schematically in the same way for all cases.

Uniper has a discrimination complaints process (as also described in S1-2). The central reporting point for discriminatory behavior is Uniper's own whistleblower channel, which is operated by the Compliance team. All incidents reported are handled in complete confidentiality. In line with applicable laws, Compliance or HR will lead the investigation, depending on the nature of the case. The respective co-determination committee will also be involved in accordance with applicable laws.

Uniper has a complaints mechanism in place (namely the whistleblowing channel, see G1-1 for more information on the whistleblowing procedure), which is applied in case of any incidents. In order to support the availability of the whistleblowing channel and encourage employees to make adequate use of them, they are easily accessible, well documented and communicated through regular communications and appropriate occasions. The HR Department and the Compliance team, as well as the different co-determination committees, work closely together to maintain and further improve the existing whistleblowing channel and related processes.

Actions

S1-4 Taking action on material impacts on own workforce and approaches to managing material risks and pursuing material opportunities related to own workforce and the effectiveness of those actions

Uniper discusses all relevant impacts on working conditions regularly with the responsible employee representative body. If necessary, relevant agreements are reviewed or adapted or new agreements are concluded. In order to be able to continue to guarantee a high quality of health measures in light of the general increase in costs, the health budget set out in the Group Works Agreement on Health was increased in 2024, with effect from January 1, 2025 (see also S1-1).

Health

Health is a priority at Uniper, which is why Uniper's health management program involves various roles and processes. These include the health managers situated in Germany, the United Kingdom and Sweden, the existence of health committees and health ambassadors, as well as contact persons for mental health and addiction prevention.

Health committees have a positive impact by offering advice and additional support. In Germany, these committees operate at the company level. There are also other committees at the local sites, in accordance with country-specific regulations.

Uniper supports health initiatives and programs on a global, country-specific and local level. Examples include the Health Month organized at the Group level, as well as local, on-site offers like preventive medical screenings, vaccination program as well as physical activity and mental health programs offered in classroom training courses or webinars. These initiatives support employees in coping with mental and physical stress.

Heart health

Uniper's health topic for 2024 was heart health. This was the focal point of the Health Month organized by Uniper's health team. Various topics related to heart health were treated, including the importance of a healthy lifestyle for heart health. Webinars on the subject of heart health were offered in different languages to Uniper's employees.

Mental health

In 2024, Uniper expanded the offer for Mental Health Coaching to the entire Uniper employees. A specialized consulting institute offers support in all areas of professional and private life. Counseling is confidential, anonymous, free of charge and provided by trained counselors who are available around the clock. Help is available in several languages via telephone or online appointments. Uniper has management systems and processes for health and safety, which allow for the appropriate management of health and safety topics. This includes an effective incident management system that covers incident reporting and investigation, as well as lessons learned.

Safety

Uniper promoted various initiatives in 2024 to deliver further positive impacts on safety. "Key Persons of Influence" were appointed across the Uniper Group to maintain the momentum created by the safety courses for senior managers in 2023. The managers appointed to this role play an important part in further building a strong safety culture, with emphasis on influencing behavior and future work environments, in addition to compliance with rules and regulations. The safety training courses were continued in 2024, raising awareness of safety risks and promoting a proactive mindset and leadership principles, which are expected to have a positive impact on individual and team behavior. Learning is an essential part of Uniper's dedicated policy on safety incident management, building on the reporting and investigation of safety incidents. A new HSSE learning platform introduced in June 2024 facilitates learning from actual and potential safety incidents that could occur either in operational or office environments. The aim is to promote exchanges of good practices and make a contribution to accident prevention. The learning platform is also meant to promote consistent peer-to-peer learning across Uniper.

Uniper placed a special emphasis on managing and engaging with contractors in 2024. It was taken care that safety improvement plans are in place for operative sites. The plans are based on self-assessments and meet defined criteria in order to reduce the involvement of contractors in accidents and positively influence their safety culture through regular talks, communication of expectations and promotion of mutual feedback.

Site-specific, extensive safety assessments, one of which was conducted at Maasvlakte (the Netherlands) in July 2024 as part of an HSSE Maturity Assessment, are regularly performed to identify areas with improvement potential for building a positive safety culture and promote the involvement of contractors and the sharing of good practices. Local safety committees help raise awareness and discuss site-specific safety topics, complementing the Uniper-wide focus areas and actions. Because the committees are set up close to employees and can address their particular needs, they can have positive impacts and offer concrete advantages to everyone who works for or on behalf of Uniper.

Uniper's internal social media platform is used to communicate and promote initiatives to improve safety throughout the Uniper Group. This includes a campaign for sharing good practices and a special page offering useful information and guidance on the subject of safety-related topics. Uniper monitors the success of its initiatives in regular Performance Dialogues (see S1-5). Uniper identifies necessary actions by conducting regular Monthly Performance Dialogues (MPDs) at the local, site and Group level, in which the number, severity and potential risk of important incidents are discussed, along with causes and trends.

If there is a significant risk of recurrence of severe accidents or incidents with the potential for severe impacts, appropriate actions are taken at different levels of the organization to prevent similar incidents. The effectiveness of these actions is monitored to make sure they help reduce the risk of severe accidents in the future.

Uniper uses processes to achieve consistent reporting of all relevant incidents. Based on this data, incident trends can be identified and interpreted to be able to decide which improvement actions are required.

Uniper has not identified any material risks or opportunities for the Company arising from impacts and dependencies related to Uniper's own workforce.

Code of Conduct

Uniper's Code of Conduct serves as a compass to guide decisions and help employees do the right thing, even in difficult situations (see G1 for additional information). This commitment to ethical conduct is an important model for Uniper's DEI activities, ensuring that all employees are treated with respect and dignity.

The Code of Conduct for Suppliers is an integral part of all contracts between Uniper, its suppliers and their upstream suppliers. In its annual risk assessment, Uniper checks for any warning signs or indications of violations by its suppliers of rights protected by the German Act on Corporate Due Diligence Obligations in Supply Chains. If such violations are found, a clarifying discussion is held first and if necessary, an investigation is launched. It is expected in such cases that the supplier will implement immediate remedial actions. Uniper reserves the right to terminate its contracts with suppliers who cannot demonstrate their adherence to this Code of Conduct for Suppliers.

Diversity Day 2024

Because Uniper does not yet explicitly address the diversity dimension of social background in its hiring strategies due to a lack of data (see S1 SBM-3), an unconscious bias could potentially exist at the Company. This could have negative impacts on employees. As a first step, Uniper organized Diversity Day 2024 around the dimension of social background and raised awareness for the importance of this issue in articles, interviews and an event with an external speaker.

Health and People Strategy & Employer Branding Team

In the HSSE & Sustainability Department's Health Team, there are four full-time and five part-time employees who take care of various health management processes, including strategic coordination, practical coordination and implementation throughout the Uniper Group. They are further supported by 61 Health Ambassadors – nominated by the Business Functions – as well as 55 Health Champions responsible for local health measures.

In the Uniper HR Department's People Strategy & Employer Branding Team, there are two full-time employees who handle the central coordination of diversity, equity and inclusion initiatives throughout the Uniper Group worldwide. They are further supported by around 70 DEI ambassadors across the Uniper Group, as well as by regional networks in Germany, the United Kingdom, Sweden, the Netherlands and North America. Uniper has also established several DEI groups over the years, such as the Women@Uniper Network, the Pride Community, the Neurodiversity Network, the Parents' and Carers' Network and the Heritage & History Community. Uniper's DEI ambassadors are crucial in bringing DEI to life in the different teams, by raising awareness about DEI topics and activities, conducting information sessions and workshops and by inspiring their team members to get involved. The different networks and communities regularly organize events (e.g. Diversity Day, Pride Month, International Women's Day) on different kinds of topics to sensitize and inspire, encourage and support, as well as challenge the status quo and develop new ideas. Additionally, regular exchanges with the codetermination bodies, including a working group specifically created for DEI topics, supports the sharing of opinions and advancement of initiatives. Depending on the topic, different HR teams are also involved, for example the Reward Team for questions on equal pay or the Talent & Learning Team for DEI training courses.

Further, Uniper's Board of Management is fully committed to fostering DEI at Uniper with each member representing two dimensions by, for example, taking part in internal events and discussions or engaging on social media.

For the investigation of complaints on discrimination and harassment, a group of team members across the Company and main Uniper countries has been assigned. They have been trained in this matter and it is part of their role to investigate incoming complaints. Any additional actions to prevent discrimination and harassment at Uniper are derived by the DEI team.

Women in leadership

To increase the percentage of women in leadership (see S1-5), Uniper has initiated a number of actions to attract women to the Company both as employees and managers and to support their career development. In its recruitment activities, Uniper is involved in campaigns and participates in certain events and job fairs aimed at women such as the Top Women Tech in Belgium. Company-wide training courses on the subject of inclusive recruitment are regularly offered to managers.

In the years 2023 to 2024, Uniper conducted two development programs for women in leadership, which were supported by the members of the Board of Management in the form of communication activities and an event organized under this programme. The "Global Executive Program", which is targeted at women on Executive-level (Board of Management to L2) throughout the Group, was introduced in 2023. The aim of this program is to facilitate networking with other women in senior management positions and for them to learn from each other and support each other. A similar program, "Rising Leaders," was introduced in 2024. This program is targeted at women in middle management positions (L3, L4 and L5) throughout the Company, who are to be developed for a higher-level management position (L2 and up). This program, which includes coaching elements, also promotes networking and exchanges in small groups. Both development programs run for one year. Both leadership programs were published in Uniper's intranet and supporting events were held with the Board of Management. They were made possible by the training services provider WeQual in coordination with the relevant codetermination committees and the Board of Management.

Further development measures from which women can benefit are a global mentoring programme, different coaching offerings, as well as opportunities for job rotation. As another measure to promote women in leadership, Uniper's HR Department together with the relevant codetermination bodies implemented a standardized Uniper approach to job sharing for managers in 2023. For this approach, Uniper won the wom.e.n Energy Award in 2024, which recognizes the best gender equality projects and initiatives in the energy industry.

To support managers in their recruiting efforts to increase gender diversity, Uniper has created a toolbox on "Hiring women for leadership roles." It provides concrete aids and tools based on research and actual experiences at Uniper. In its succession planning, Uniper seeks to nominate at least 30% women on succession lists.

A company-wide gender equality survey conducted in 2022 confirmed that there is a great interest in part-time management. To promote job-sharing, in alignment with the relevant codetermination bodies, Uniper has introduced a standardized job-sharing approach in consultation with the relevant codetermination committees to increase the visibility of job-sharing as a work model.

LGBTIQ+

Uniper's engagement in LGBTIQ+ matters includes a variety of measures, including the participation in the annual UHLALA Pride Audit that compares companies in the DACH region on LGBTIQ+ activities and engagement. In 2024, Uniper was named a GOLD Champion as a Pride Audit result, with more than 80% of the total point count.

As a sign against the discrimination and stigmatization of HIV-positive people, Uniper signed the employer declaration #positivarbeiten of the German AIDS Service Organization (Deutsche Aidshilfe) in 2023.

Uniper continued to offer a series of DEI training courses on inclusion, discrimination, communication and bias with external trainers. In addition, a new mandatory DEI e-learning course was introduced in 2024.

Safety training courses and meetings

With regards to safety, it is expected that the safety leadership training courses held in 2023 will have a positive effect on Uniper's overall safety and leadership culture in the medium and long term. Selected key topics were selected for further study in 2024 and individual actions were developed with the aim particularly of using the "Key Persons of Influence" to promote a proactive corporate and leadership culture that embraces safety as a key component. Uniper held a second annual safety meeting for senior managers in 2023. It brought together almost 300 senior managers from Uniper's plants and offices to discuss how they as leaders can safeguard the integrity of people, assets and the environment. There was also a session with Uniper's Board of Management. Uniper also developed a workshop on the topic of leadership conduct in 2023. This workshop is aimed at senior managers in charge of projects, senior managers at power plant sites and engineers, including senior managers who supervise contractors. The workshop is open to team members in the United Kingdom, Germany and Sweden.

In addition, all employees can take the e-learning course "Your Choice Matters." In this course, they learn how every individual can make a contribution to making work at Uniper even safer.

Additional information on the actions related to violence and harassment in the workplace is provided in S1-1 is provided in S1-4.

Currently, Uniper does not have a specific action plan dedicated to ESRS S1.

Targets

S1-5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Uniper has set two targets: **Women in leadership** and **no severe accidents**.

Target for women in leadership

In accordance with the "Act for the Equal Participation of Women and Men in Leadership Positions in the Private and Public Sector," Uniper has set itself the target of increasing the percentage of women in the first (L1) and second (L2) management levels below the Board of Management to 25% each for the group by December 31, 2025. As a long-term commitment, moreover, Uniper Group strives to have 30% of women in leadership by the end of 2030. The target of increasing the percentage of women in leadership is a key aspect of gender equality and is part of the DEI strategy. This target is embedded in the long-term incentive compensation for executives, reflecting its importance in driving organizational change.

The target and the process of setting the target is based on the legal requirements for women in leadership and the DEI strategy. The significant assumptions used to define Uniper's targets include Uniper's overall share of women and Uniper's share of women in leadership in levels L1 and L2. The targets were developed by the HR Department, approved by the Board of Management and communicated to the top management level in the quarterly Uniper Performance Dialogues (UPDs). In addition, the Executive Committee of the Supervisory Board was informed about the targets.

The target for "Women in leadership" and the status of this target are discussed in the UPDs. These quarterly Uniper Performance Dialogues serve as a platform to discuss progress, actions and lessons learned, between the responsible manager, the Board of Management and the top management level.

The status is updated on a quarterly basis and transparently communicated to all managers, ensuring accountability and fostering a culture of continuous improvement in gender equality. Additionally, regular updates of the progress made to date are provided to Uniper SE employees in the Company assemblies. Uniper has implemented various measures to achieve the target for "Women in leadership", which are listed in chapter S1-4.

16.1% of positions at Uniper's first management level were women as of December 31, 2024, compared to 17.9% in the previous year. This change can be attributed to an increased number of managers. As of December 31, 2024, Uniper employs 25.7% women at the second management level, compared to 21.0% women on December 31, 2023. Uniper introduced a variety of measures and intensified its actions in recent years to develop internal women for leadership positions and to attract more applicants from women (please refer to S1-4). While these measures need time to take full effect, Uniper is determined to meet the target within the planned time frame. Additional information on the subject of women in leadership is presented in S1-9.

Target of "Zero severe accidents"

In the corporate strategy update in August 2023, Uniper set the target of no severe work-related accidents that would lead to fatalities or life-changing injuries to employees, including employees of contractors working for or in the name of Uniper. The target applies to the period 2023–2030. It refers to all Uniper activities in which Uniper employees or employees of contractors sustained fatal or life-changing injuries in the past.

Establishing and ensuring a safe workplace is a legal and moral obligation. Therefore, Uniper is committed to the target of no severe accidents sustained by its own employees or contractors' employees. This commitment is consistent with international initiatives aiming to develop a strong culture of prevention and promoting safety, health and well-being in all areas of work.

The target-setting process involved relevant stakeholders across Uniper, among others the functions Energy Assets and New Green Power & Gas. Furthermore, other important stakeholders such as the Sustainability Committee of the Supervisory Board, the Sustainability Council and Group Finance Department were also involved in the discussions. Uniper's Board of Management approved this safety target.

Uniper conducts Monthly Performance Dialogues (MPDs) at the local, site and Group level to monitor its performance with respect to this target. To raise awareness and promote a culture of care and prevention, Uniper's safety commitment is communicated and regularly discussed with employees at the local, regional and Group level.

Uniper is aware that it is not only important to look at all reportable accidents, but also to report, investigate and preventively learn from all incidents and near hits with a high-risk potential (e.g., working with electricity, working at height). Sharing the lessons learned across the Group is essential to build and maintain awareness of why certain accidents have happened and of what could have happened under slightly different circumstances. Uniper discusses accidents, incident trends and appropriate actions to limit incidents with its own employees at all levels of the Group over the intranet, in regular Performance Dialogues and in so-called Toolbox Talks, which are safety briefings conducted at the site level. There are also regular exchanges with employee representatives to keep them informed and discuss the impact of central actions on Uniper's own workforce.

Uniper uses a central HSSE incident management system for reporting all HSSE incidents, including severe accidents. The incidents are reported on the basis of actual severity and classified according to the potential risk, thus the combination of potential severity and the probability that the incident could happen again under different circumstances. The actual severity of all reportable incidents is discussed in the Monthly Performance Dialogues. If no severe accident is reported in the incident management system, the target will be met.

In the entire Uniper Group, no severe accidents were reported in 2024, so Uniper achieved this target in 2024. For further details see also S1-4 and S1-14.

Metrics

S1-6 Characteristics of the undertaking's employees

On December 31, 2024, the Uniper Group had 7,614 employees, primarily located in Germany, Sweden and the United Kingdom.

Uniper's employees include all direct employees as of December 31, 2024, excluding members of the Board of Management, managing directors, apprentices, work-study students and interns. The employee numbers are based on the scope of companies (with financial and operational control) to be included in accordance with the CSRD requirements. The employee numbers in the chapter Workforce Figures of the financial reports only include fully consolidated companies and therefore differ.

The Uniper Group issues permanent contracts as a general rule. Exceptions to this rule are made to accommodate temporary labor requirements or apprenticeship and training contracts. Permanent contracts have positive impacts such as stability and job security.

Uniper already addresses the following diversity dimensions in its DEI strategy: age or generation, gender and gender identity, nationality and ethnic background, physical and mental abilities, religion or worldview and sexual orientation. Apart from initial sessions raising awareness, the diversity dimension of "social background" is not yet explicitly addressed due to a lack of data.

The table below shows the number of employees, broken down by gender, as of December 31, 2024.

Gender ¹	Number of employees (headcount)
Female	2,084
Male	5,528
Other	2
Not reported	-
Total	7,614
¹ Gender according to the employees' own statements.	

The table below shows the number of employees in all countries in which Uniper has 50 or more employees, who represent at least 10% of Uniper's total employees, broken down by country as of 31 December 2024.

Country of employment	Number of employees (headcount)
Germany	5,058
Sweden	1,092
UK	938

The table below shows the number of employees broken down by gender and contract type as of December 31, 2024.

Dec. 31, 2024	Female¹	Male¹	Other¹	Not reported¹	Total
Number of employees	2,084	5,528	2	-	7,614
Number of permanent employees	1,970	5,311	2	-	7,283
Number of temporary employees	114	217		-	331
Number of non-guaranteed hours employees ²				-	0
Number of full-time employees	1,612	5,375	1	-	6,988
Number of part-time employees	472	153	1	-	626

¹Gender according to the employees' own statements.
²Uniper does not employ any employees without guaranteed working hours.

Employee turnover

The table below shows the total number of employees who have left Uniper Group voluntarily, due to retirement, contract end, death or due to termination of contract by the employer.

The fluctuation rate is calculated by dividing the number of employees who left in the reporting year by the headcount of the average number of employees in the year (excluding members of the Board of Management, managing directors, apprentices, work-study students and interns).

Turnover	Year 2024
Number of employees who have left during the reporting period	508
Rate of employee turnover in reporting period	6.9%

During the reporting year, 508 individuals left Uniper due to voluntary and employer-initiated terminations, retirement, contract end or died. Voluntary resignations of employees are the main reason.

S1-17 Incidents, complaints and severe human rights impacts

The table below shows the total number of incidents of discrimination, including harassment, the number of complaints filed through channels for people in the undertaking's own workforce to raise concerns and the number of complaints filed with National Contact Points for OECD Multinational Enterprises, including those that subsequently proved to be unfounded or partially founded, in addition to those that were confirmed in the reporting period.

The table also shows the number of fines, penalties and compensation for damages granted as a result of violations of social and human rights factors, the number of severe human rights violations connected to the undertaking's workforce and the total amount of material fines, penalties and compensation for damages granted in respect of complaints and incidents. The data is disclosed for the reporting period 2024, as of December 31, 2024.

	Year 2024
Total number of incidents of discrimination, including harassment, in the reporting period	19
Number of complaints filed through channels for people in own workforce to raise concerns	12
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Total amount of material fines, penalties, and compensation for damages as the result of violations regarding social and human rights factors	0
Number of severe human rights issues and incidents connected to own workforce	0
Number of severe human rights issues and incidents connected to own workforce that are cases of non-respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0
Total amount of material fines, penalties and compensation for damages for the issues and incidents	0

S1-8 Collective bargaining coverage and social dialogue

The table below shows the percentage of employees represented by workers' representatives, reported at the country level for each EEA country in which Uniper has a significant number of employees. In accordance with the definition of employee set forth in the German Commercial Code, these figures do not include members of the Board of Management, managing directors, apprentices, work-study students and interns. A significant number of employees is given when more than 50 people are employed in a given country and represent more than 10% of Uniper's total workforce.

Coverage rate	Collective bargaining coverage ¹		Social dialogue
	Employees – EEA (for countries with > 50 empl. representing > 10 % total empl.)	Employees – non-EEA (estimate for regions with > 50 empl. representing > 10 % total empl.)	Workplace representation (EEA only) (for countries with > 50 empl. representing > 10 % total empl.)
0–19%			
20–39%			
40–59%			
60–79%			
80–100%			GERMANY, SWEDEN
¹ Collective Bargaining Coverage is not reported as not material.			

Uniper has a Societas Europaea (SE) Works Council. See S1-2 for more information on this agreement.

S1-14 Health and safety metrics

Uniper's health and safety management system is based on the internationally recognized standard ISO 45001. The health and safety management systems of all Uniper's operating entities are certified to this standard. These systems are regularly reviewed and certified by independent auditors.

Uniper employees Year 2024	
Percentage of own workforce covered by Uniper's health and safety management system	42.4%
Number of fatalities in own workforce as result of work-related injuries	0
Number of recordable work-related injuries	18
Total recordable injury frequency for work-related accidents	1.5

Uniper is committed to preventing severe accidents affecting its own employees and employees of partner companies and has set a safety target of no severe accidents resulting in death or life-changing injuries. Uniper achieved this target in 2024.

For the calculation of the total number of recordable work-related accidents, the working hours are calculated or estimated as follows. There are 42 sites that report work hours:

- Four sites (9%) calculate their work hours.
- 18 sites (43%) partially estimate their work hours (for example, the work hours of Uniper employees are estimated and the time records of partner companies are reported as actual work hours).
- 20 sites (48%) estimate all work hours on the basis of historical average values.

A recordable work-related accident is defined as a discrete occurrence in the course of work which leads to physical or mental harm to people. This definition includes accidents occurring on the way to and from the workplace. The total number of recordable incidents is defined as the sum of fatalities, lost time injuries, restricted work cases and medical treatment cases. This metric is reported for all countries. The reporting scope of S1-14 covers all Uniper employees including members of the Board of Management, managing directors, apprentices, work-study students and interns.

S1-9 Diversity metrics

The following tables show the gender distribution at the first two management levels below the Board of Management and the age distribution of Uniper employees as of December 31, 2024.

	Female ¹		Male ¹		Other ¹		Total	
	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage
L1	5	16.1%	26	83.9%	-	-	31	100.0%
L2	35	25.7%	101	74.3%	-	-	136	100.0%
Total	40	24.0%	127	76.0%	-	-	167	100.0%

¹Gender according to the employees' own statements.

Age group	Number of employees	Percentage
Under 30	744	9.8%
Between 30–50	3,941	51.8%
Over 50	2,929	38.5%

The definition of “top management level” refers to leaders positioned one level below the Board of Management (L1) and two levels below the Board of Management (L2), excluding external employees. The employee numbers and percentages presented in the table above are based on the scope of companies to be included in accordance with the CSRD Policy, whereas the information presented in the Annual Report only includes fully consolidated companies and may therefore be different.

S1-16 Remunerations metrics (pay gap and total remuneration)

The table below shows the gender-specific pay gap, i.e., the difference between the average pay of women and men, expressed as a percentage of the average pay of men (excluding members of the Board of Management, managing directors, apprentices, work-study students and interns) for the 2024 reporting year. The table also shows the ratio of the annual total compensation of the highest-paid individuals to the median annual total compensation of all Uniper employees, with the exception of the highest-paid individuals. All employees except apprentices, interns and work-study students are included in this calculation as of December 31, 2024, excluding entries and exits during the year.

Both metrics are based on the same data set according to ESRS S1 AR 101 (total compensation ratio). The gender-specific pay gap refers to the hourly pay paid whereas the ratio of annual total compensation is based on the annual total compensation. The annual total compensation includes the compensation paid in 2024. This includes the paid monthly base pay and paid variable compensation (STI/LTI), if applicable, as well as guaranteed payments (e.g., vacation bonus, Christmas bonus), allowances (e.g., overtime), one-time payments and benefits in kind. To make the data comparable between countries with respect to purchasing power and currency effects, the average pay is adjusted by application of the World Bank's purchasing power parity conversion factor as of December 31, 2024.

	Year 2024
Gender pay gap (% of average pay level of male employees)	16.0%
Annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees	25.6

The gender pay gap is the average difference between men's and women's pay, regardless of their jobs (un-adjusted gender pay gap). The calculation is based on payments made in the reporting period. The analysis shows the difference between men's and women's average pay as percentage of men's average pay.

S2 – Workers in the value chain

Strategy

S2 ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Human rights violations, such as unlawful forced displacements or forced labor, may originate from or be connected to Uniper's business activities, particularly in regions with insufficient standards for labor, occupational safety, social development and inclusion. Uniper is committed to respecting human rights in all its business activities and strives to mitigate human rights risks by means of the human rights strategy integrated into its ESG risk management system. This strategy seeks to prevent or minimize human rights violations that have a direct link to its operations, products or services. Uniper's approach includes addressing risks directly with suppliers or through multi-stakeholder initiatives.

Uniper has not identified material risks or opportunities with regards to workers in the value chain (for further information please see ESRS 2 SBM-3).

Uniper's worker types in value chain cover:

- Workers working for entities in Uniper's upstream value chain (e.g., those involved in the extraction of metals or minerals or harvesting of commodities or in refining, processing, manufacturing or other forms of processing)
- People who work at Uniper's sites, but do not belong to Uniper's own workforce (i.e., no non-employed workers within the meaning of ESRS S1)
- People who work in a joint venture

Uniper's ESG due diligence inherently covers migrant workers, women or young workers and the above-mentioned potentially affected groups. Uniper performs an annual ESG risk assessment in its value chain (upstream and own activities), which covers ESG topics such as occupational safety, civil liberties, etc., as well as child labor, forced labor and compulsory labor. Uniper did not find any material risk of child labor, forced labor or compulsory labor in its supply chain in 2024.

Material Impacts, Risks and Opportunities

Uniper's actual and potential negative impacts in the value chain are part of industry issues around equal treatment and opportunities for all (gender equality and equal pay for work of equal value), inadequate wages and other worker related rights. They are related to individual incidents. Uniper's Code of Conduct for Suppliers, ESG Due Diligence process, Human Rights Policy Statement and Policy Statement on Modern Slavery and Human Trafficking are part of Uniper's policy for avoiding and managing potential negative impacts for workers in the upstream value chain (see also S2-1 for more information).

Positive impacts with respect to the provision of opportunities for skills development, continuing education and worker development have been identified in Uniper's major suppliers. Uniper is for example a founding member of Bettercoal and Bettercoal Principle 6 on labor rights includes a just transition provision (see also S3 for further details on the subject of the just transition). Uniper has not identified material risks or opportunities arising from impacts and dependencies on workers in the value chain (for further information please see chapter ESRS 2).

Uniper's ESG due diligence process indicates whether and if so, how workers with certain characteristics, those working in particular contexts or those performing certain activities may be exposed to higher risks. Uniper identifies human rights risks using a third-party risk database as well as internal and external benchmarks, which provide information on the risks associated with different suppliers, raw materials, goods and countries of origin. The information provided by authorities, concerned parties and independent reports of human rights violations in the relevant regions are taken into account.

Policies

S2-1 Policies related to value chain workers

Human rights violations

Uniper is committed to respecting human rights across all of its business activities on the basis of the Universal Declaration of Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, UN Guiding Principles for Business and Human Rights and the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

Uniper's human rights violations refer to workers in the upstream value chain, based on the requirements of the LkSG. Uniper's expectations for its workers and suppliers are outlined in Uniper's Code of Conduct, Supplier Code of Conduct and Human Rights Policy Statement. On the basis of its ESG Risk Management Policy, Uniper systematically identifies, assesses and manages Environmental, Social and Governance risks in order to fulfill the legal requirements. As required by the LkSG, Uniper's risk management system outlines its overarching due diligence process, including its risk assessment of all potential and actual suppliers. This process is established in Uniper's internal ESG Due Diligence Business Directive.

The policies, processes and policy statements cover workers working for entities in Uniper's upstream value chain, for example those involved in the extraction of metals or minerals or harvesting of commodities, in refining, manufacturing or other forms of processing as defined in ESRS and children (child labor) as defined in the LkSG.

Important topics such as working conditions, equal treatment and opportunities for all and other worker-related rights in value chains (including rights of free assembly, the right to join trade unions) are addressed more broadly in Uniper's above-mentioned policies; there are no specific policies on these subjects. Uniper's internal business directive on ESG Due Diligence, the Human Rights Policy Statement, the Code of Conduct for Suppliers and the Modern Slavery and Human Trafficking Policy Statement all explicitly address trafficking in human beings, forced labor or compulsory labor and child labor in Uniper's upstream value chain.

The general approach in relation to human rights and labor rights of value chain workers is based on a ESG Due Diligence process based on the LkSG. The process identifies, prevents and mitigates human rights impacts in its own business activities, including workers in the value chain. This process includes the impacts based on the inherent nature of the associated sectors and also based on impacts specific to the LkSG.

Supplier Code of Conduct

The Uniper Supplier Code of Conduct contains Uniper's Social, Environment and Corporate Governance standards and is an integral part of all contracts between Uniper, its suppliers and their upstream suppliers. In its Supplier Code of Conduct, Uniper expressly endorses the Ten Principles of the UN Global Compact, supporting key areas such as human rights, labor standards and environmental standards, as well as ethical business practices. The Supplier Code of Conduct will be revised in 2025 (see S2-2). In the due diligence process, Uniper engages with suppliers to mitigate any identified negative impacts to provide and/or enable remedy for human right impacts as described in the following.

To minimize negative impacts with regards to unequal treatment in the workplace, specifically avoiding discrimination, gender pay inequalities and harassment or violence for workers in the value chain, Uniper's Supplier Code of Conduct outlines minimum standards that the suppliers should adhere to.

Suppliers are expected to respect and support the UN's Universal Declaration on Human Rights and ensure that they are not involved in human rights violations.

Uniper has actions for relevant business areas including guidelines, processes and other actions including dedicated training for workers, appropriate procurement strategies and purchasing practices. An example of this is the negotiation of appropriate contractual clauses, to prevent and minimize potential risks. Termination or suspension of contracts is also possible in specific cases, as a last resort, where a supplier shows continued lack of progress, no engagement or continued severe human or environment-related rights impacts. Prevention measures and remedial actions include implementing adequate and effective controls. Uniper reserves the right to monitor adherence through various methods, including self-declarations, third-party declarations, certifications and on-site audits. Uniper has developed metrics to monitor the effectiveness and performance of prevention actions and remedial actions and checks them regularly.

The safety of workers and use of forced labor or child labor are included in the Code of Conduct for Suppliers and Uniper's Human Right Policy Statement. Uniper requires suppliers to comply with relevant laws regarding working conditions, ensuring transparency in working hours and compensation and paying wages promptly. Suppliers must respect employees' rights to freedom of association and collective bargaining. Suppliers are also obligated to continuously ensure occupational safety, health and security by providing appropriate training. Equal treatment and non-discrimination are mandatory, with suppliers expected to maintain workplaces free from harassment or discrimination based on any protected characteristic. Child labor or forced labor is strictly prohibited. Suppliers must address any non-compliance with the Supplier Code of Conduct immediately and contract clauses require termination of contracts in severe cases.

ESG Due Diligence Business Directive

The purpose of Uniper's ESG Due Diligence Business Directive is to establish a process to perform regular risk analyses and assessments aimed at identifying which suppliers, products and activities directly or indirectly pose ESG risks in Uniper's supply chain, including human rights risks as defined in Section 2 (2) of the LkSG. This process is aimed to support the business to identify, monitor, prevent and mitigate these risks.

Human Rights Policy Statement

Uniper's Human Rights Policy Statement respects international standards on human rights through specific commitments, targets and indicators. It acknowledges the impact of Uniper's operations on the ecological and social environment, which might create adverse impacts on human and environmental rights if not addressed correctly. Uniper sets expectations that its business partners apply the same standard because Uniper's responsibility also extends to its suppliers. The Human Rights Policy Statement also describes Uniper's preventive and remedial actions, including the engagement with suppliers, contract clauses and as a last resort termination or suspension of contracts.

The Human Rights Policy Statement addresses Uniper's material sustainability topics through commitments such as:

- Working conditions: Uniper upholds labor rights, ensuring a safe, healthy and secure work environment for all employees and contractors, extending these standards to our joint ventures and partnerships. Uniper respects the rights to freedom of association, peaceful assembly, collective bargaining and the right to strike. Uniper is committed to paying at least the minimum wage required by law, ensuring it meets the local cost of living.
- Equal treatment and opportunities for all: Uniper is committed to equal treatment and does not tolerate discrimination or harassment, actively promoting diversity, equity and inclusion.
- Other work-related rights: Uniper rejects all forms of slavery, child labor, forced labor and trafficking.

Rejection of human trafficking is part of Human Rights Policy Statement. The Human Rights Policy Statement does not make specific provisions for precarious work (e.g., the use of workers on short-term or limited hours contracts, workers employed via third parties, sub-contracting to third parties or use of informal workers), Uniper's Supplier Code of Conduct is based on the provisions laid out within the ILO standards.

Uniper's Risk Management System monitors that human rights are upheld through the risk assessment of its own operations and suppliers. Uniper's Board of Management oversees the implementation of the Human Rights Strategy, related policies and their implementation. The Board of Management's Compliance Commitment clearly states its rejection of violations of any kind. Uniper's Human Rights Officer (HRO) monitors and advises on the implementation of the Human Rights Strategy and is in regular and ad hoc contact with the Board of Management. The HRO also coordinates and monitors the implementation of the LkSG.

Modern Slavery and Human Trafficking Policy Statement

Uniper's Modern Slavery and Human Trafficking Policy Statement shows Uniper's commitment to the prevention and cessation of modern-day slavery, human trafficking and all other associated humanitarian crime. Uniper will not tolerate slavery or human trafficking in any part of its own business or in any part of its supply chains.

The Human Rights Policy Statement, the Supplier Code of Conduct and the ESG Due Diligence Business Directive described above cover the upstream value chain activities of Uniper irrespective of geography. Affected stakeholders in the upstream value chain are mainly the employees of direct and indirect suppliers of Uniper. Workers in the downstream value chain are not covered by the Code of Conduct for Suppliers or the Human Rights Policy Statement. Although third parties are not subject to Uniper's Code of Conduct, Uniper aims to work, where feasible, with third parties whose principles align with Uniper's, to ensure high ethical standards.

Uniper is actively involved in the three multi-stakeholder associations Bettercoal/RECOSI, Energy Industry Dialogue and Econsense, that support ESG Due Diligence along the supply chain for Uniper's energy commodities, including affected communities in the upstream value chain (see more information in chapter S3).

The insights from Uniper's ESG Due Diligence process, NGO engagement and participation in the mentioned multi-stakeholder initiatives enables Uniper to consider the interests of the key stakeholders. The above-mentioned policies, business directives and Code of Conduct are available to all employees electronically on the Uniper intranet. The Human Rights Policy Statement, the Code of Conduct and the Code of Conduct for Suppliers are publicly available on Uniper's website and accessible to workers in the value chain.

Uniper's ESG Risk Management Policy

In addition, Uniper has an internal ESG Risk Management Policy in place. The purpose of this policy is to ensure compliance with all legal requirements and identify relationships with business partners that have negative impacts in Environmental, Social and Governance areas or contribute to such negative impacts. This enables risk mitigation actions to be taken and values to be protected through comprehensive and active management of all ESG impacts that have consequences for Uniper's objectives. In addition, ESG risks can be considered in making strategic decisions and decisions regarding capital expenditures, capital allocation and business planning.

The policy covers ESG impacts on Uniper and impacts by Uniper on the environment and/or society which includes, but is not limited to, suppliers or value chain workers.

Uniper's material issues are covered under this policy under varying levels of severity, from low to major. Any form of torture or cruel treatment, widespread child labor, forced or compulsory labor, war crimes or other serious violations of international humanitarian law are marked with "major severity" and the lack of monitoring systems to identify human right impacts belongs to the "low severity" category.

Monitoring is performed with the aid of Uniper's ESG Risk Management system in accordance with the above-mentioned policy. The policy was updated in 2024 and covers workers in the upstream value chain (i.e., supply chain workers) of Uniper. Uniper's Board of Management is responsible for the implementation of the ESG Risk Management Policy.

The human rights violation criteria in the ESG Risk Management Policy consider the Organization for Economic Cooperation and Development's Due Diligence Guidance for Responsible Business Conduct criteria to address adverse impacts related to workers, human rights, the environment, bribery, consumers as well as corporate governance that may be associated with Uniper's operations, supply chains and other business relationships.

This policy is available internally for all Uniper employees and for the internal stakeholders who are responsible and/or support its implementation. The Human Rights Policy Statement is based on international standards relevant to workers in the value chain. The other policies and directives are based on respective guidelines, such as the OECD Guidelines or the UNGC.

No serious issues or incidents related to human rights in Uniper's value chain were reported in the reporting year.

S2-2 Processes for engaging with value chain workers about impacts

Uniper strives to consider the perspectives of workers in the value chain and aims to ensure that potential and actual material impacts are addressed proactively through processes like the ESG due-diligence risk assessment and supplier engagement, through the engagement with NGOs as credible proxies and through the participation in multi-stakeholder initiatives such as Bettercoal and Energy Industry Dialogue, with their informative sessions, discussions and assessments.

The annual or ad hoc ESG risk assessment findings support Uniper in determining strategies for the prevention and mitigation of risks. Based on the identified impacts, Uniper engages with suppliers and related stakeholders. The frequency of this engagement depends on the risk assessment and the type of issues flagged. Uniper representatives participate in multi-stakeholder initiative meetings, such as Bettercoal, on a bi-monthly or quarterly basis. Bettercoal producers are assessed periodically every three years and interviews with workers in the value chain are an integral part of these assessments, including meetings with workers in the value chain.

Based on impacts identified in the ESG risk assessment, Uniper places contract clauses as necessary for its suppliers. Bettercoal assessments also lead to continuous improvement plans for the supplier when gaps or concerns related to the Bettercoal Code are identified. In extreme cases, contract termination is possible if the supplier is unwilling to improve or if the improvement plan is not implemented as agreed.

The HSSE & Sustainability Department bears operational responsibility for ensuring that the engagement happens and the results inform Uniper's actions. For their part, Uniper's Human Rights Officer bears responsibility for monitoring and implementing these measures (and the report to the Board of Management).

As part of its capacity-building initiative, Uniper's Sustainability function conducts cross-departmental workshops and training with external human rights due diligence experts. The function also supports the implementation and improvement of the ESG risk assessment and is responsible for the NGO engagement process and participation in multi-stakeholder initiatives.

The established ESG risk assessment is performed on Uniper's tier 1, tier 2 suppliers (and tier n suppliers if known), which helps to gain better perspective of workers in the value chain. The ESG risk assessment checks issues related to children and groups that are discriminated against based on their gender, gender orientation, ethnic affiliation, etc. Hence, the perspectives of these marginalized groups are indirectly considered.

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

Uniper's ESG due diligence process aims to identify and mitigate potential and actual negative impacts. The process of remediation is embedded in Uniper's Due Diligence Business Directive. Uniper's whistleblowing procedure also develops and implements preventative and remedial measures to end, minimize or prevent potential impacts. The reports of Uniper's whistleblowing channel (whistleblowing@uniper.energy) are processed by the Compliance Whistleblowing team, which has been tasked to manage the procedure and take follow-up actions by Uniper's Board of Management. To monitor effectiveness and performance of prevention measures and remedial actions, Uniper engages with high-risk suppliers identified within the ESG due diligence process. Wherever substantiated knowledge (risk assessment, media reports, NGOs) of the impacts exists, Uniper also engages with low and moderate risk suppliers. Relevant high-risk suppliers are defined as those that have an ongoing, sizeable contract with Uniper of more than 12 months and have been identified via the ESG risk screening process as having risks that are relevant to Uniper's business areas.

For more information, please refer to the section on prevention and remediation in Uniper's Human Rights Policy Statement on the Uniper website and in the Whistleblowing Rules of procedure on the Uniper website.

Reporting channels

Uniper has established special reporting channels such as the internal channel and the external channel to allow value chain workers to raise their concerns or needs directly with the Company.

These channels were set up by Uniper's Legal & Compliance Department (whistleblowing@uniper.energy) and a third-party company in collaboration with Legal & Compliance (uniper-compliance@simmons-simmons.com). The whistleblower has the option of remaining anonymous when using the external channel which is operated by the law firm Simmons & Simmons. The reporting channels give feedback to the whistleblower on the report and whistleblowers are offered direct exchange. The employees who process the report are impartial, independent, not bound by instructions and obliged to maintain confidentiality.

Both the internal and external-third party channel for raising concerns are available to internal and external users, also including the workers in the value chain and affected communities in the upstream and own activities of Uniper.

Currently, there are no processes in place through which Uniper supports or requires the availability of such channels in the workplace of workers in the value chain. Uniper's Supplier Code of Conduct will be revised in 2025 to encourage its suppliers to make channels available for their workers to raise concerns and also create awareness on Uniper's whistleblowing mechanisms.

Effectiveness assessment

The effectiveness review within the scope of Section 8 (5) LkSG, specifically for human rights- and environment-related issues, including affected community issues identified by the whistleblowing procedure, is performed at least once a year, as well as on an ad hoc basis. Options for the involvement of stakeholders who are the intended users will also be assessed in 2025 as part of these subsequent actions. Uniper has not established a formalized procedure to assess whether workers in the value chain and affected communities are familiar with and trust the above-mentioned structures and procedures. However, the Bettercoal Assessment described in chapter S2-2 includes the provision of information on the whistleblowing mechanism. Uniper's whistleblowing procedure and the internal Whistleblowing Procedure Business Directive ensure protection of the individuals that use these mechanisms, against retaliation – both the complainant and the individual against whom a complaint is lodged against. See G1-1 for more information on this process.

Actions

S2-4 Taking action on material impacts on value chain workers and approaches to managing material risks and pursuing material opportunities related to value chain workers and effectiveness of those actions

Uniper undertook actions in the reporting year and planned future initiatives to achieve its sustainability objectives and targets. These actions, along with their expected outcomes and contributions to the sub-topics "Equal treatment and opportunities for all" and "Other work-related rights," are described in this section.

Uniper undertook the following actions in the reporting year that help prevent, mitigate and remediate negative impacts on value chain workers:

- a **Update of Human Rights Policy Statement:** Uniper updated its publicly available Human Rights Policy Statement in 2024, expanding on topics like Uniper's ESG risk management system, the support of communities, environmental protection and the role description of the human rights officer, appointed to oversee the policy implementation and recommend improvements. Uniper believes that this enhanced transparency will help to further prevent, mitigate and remediate impacts of Uniper or its business relationships, improve working conditions for workers in the value chain and better address other worker-related rights.
- b **Update of ESG Risk Management Policy:** Uniper updated its ESG Risk Management Policy in 2024 to include the key elements of ESG IRO management, information on IRO drivers and categories, expanded roles and responsibilities, ESG IRO identification and assessment, IRO management and monitoring definitions of workers in the value chain and affected communities.
- c **Review of tools and capabilities:** Uniper consistently focuses on reviewing and updating the software tools used for ESG risk management and the capabilities of its employees to improve Uniper's human rights due diligence approach. This year, the focus of the upskilling has been to identify, prevent, mitigate and remediate negative impacts on value chain workers, among other things.
- d **Report on the human rights risk assessment:** Uniper has published a report based on the LkSG in which the due diligence process in the area of human rights is described and the results for 2023 are summarized.

The expected outcome of these actions is to minimize the negative impacts, raise awareness in the value chain and make Uniper's processes available to remediate impacts for all rights holders, including the value chain workers. Uniper consistently makes efforts in this direction and focuses on continuous improvement of its due diligence process. These actions ensure that all affected parties receive adequate support and remediation, reinforcing our commitment to sustainable and ethical operations.

Planned future actions

- a **Energy Industry Dialogue:** Through the Energy Industry Dialogue, Uniper intends to address human rights risks in the construction and operation of large-scale energy facilities. Uniper aims to implement preventive measures for construction services, focusing on migrant workers and land use risks, starting in October 2024. Uniper aims to establish two key measures: creating project profiles to document human rights risks and improving supplier management through a new evaluation scheme. Through these measures, Uniper expects to enhance its risk management and inform affected individuals about their rights.

- b **Human rights training for all employees:** Uniper plans to update and develop its human rights due diligence training to make it mandatory for all employees. By this means, Uniper expects to improve its human rights due diligence process, as also recommended by the LkSG.
- c **Uniper is a member of RECOSI Gas:** RECOSI Gas has developed a due diligence review framework to help the members of the RECOSI Gas Program identify environmental, social and human rights risks in their gas supply chains. Currently members are requesting its suppliers to complete a Supplier Self-Assessment Questionnaire (SAQ). RECOSI's planned actions include the third-party verification of the SAQs and providing recommendations on risk mitigation and action planning, in collaboration with the suppliers.
- d **Update of Uniper's Supplier Code of Conduct:** Supplier Code of Conduct will be revised in 2025 to encourage its suppliers to make channels available for their workers to raise concerns and create awareness of Uniper's whistleblowing mechanisms.

Supplier engagement is a continuous, needs-based measure that relies on the findings of the ESG due diligence process. Affected stakeholders in the upstream value chain are mainly the employees of Uniper's direct and indirect suppliers. Workers in the downstream value chain are not covered by the Supplier Code of Conduct or the Human Rights Policy Statement.

Uniper has defined clear time horizons for the completion of each key action:

- Short term (1–3 years): Initiatives such as the human rights due diligence training for all employees and measures against labor exploitation through the Energy Industry Dialogue.
- Medium-term (3–7 years): Assessments and actions related to multi-stakeholder initiatives.

Uniper provides detailed qualitative and quantitative information on the progress of previously disclosed actions (Sustainability Report 2023) as follows:

Update of the Code of Conduct for Suppliers

Uniper updated its Code of Conduct for Suppliers in 2023 to expand on the topics of human rights, discrimination or harassment, protection of the environment (including unlawful eviction), handling of hazardous materials, reducing pollution, responsible use of natural resources and adherence to laws against money laundering, terrorist financing and applicable sanctions regimes. Through these additions to the topics addressed in the Code of Conduct, Uniper aims to more effectively prevent, mitigate and remediate potential negative impacts on workers in the value chain and improve their working conditions.

Direct collaboration with Suppliers

Uniper currently has actions, but no action plans on the topic of workers in the value chain.

To date, Uniper has not taken remedial actions on the basis of actual material impacts because no such complaints have been received. For further information, see also S2-3 and G1. Uniper does not yet have any additional actions or initiatives in place with the primary purpose of delivering positive impacts for workers in the value chain. Uniper's suppliers offer training and skill development initiatives for their workers.

Uniper's Supplier ESG due diligence process and its whistleblowing procedure (see also G1) are the processes through which Uniper identifies what action is needed and appropriate in response to a particular actual or potential negative impact on value chain workers. Uniper conducted a risk assessment of 100% of its suppliers and engaged with 100% of its high-risk suppliers in 2023. Uniper collaborated directly with a high-risk supplier on-site, on the topic of occupational health and safety of workers in the value chain.

The clear whistleblowing procedure and the systems and processes supporting it, which are designed to be accessible to all workers in the value chain, ensure the availability and effectiveness of remedial actions (see S2-3).

Uniper requires its suppliers to accept Uniper's Supplier Code of Conduct during the supplier onboarding and registration process. Together with representatives of the Uniper Sustainability Team, a representative of the Uniper Procurement Department is part of the Energy Industry Dialogue initiative, which investigates the human rights of casual employees in the value chain.

No serious issues or incidents related to human rights in Uniper's value chain were reported in the reporting year. Uniper has dedicated resources including, but not limited to, ESG risk assessment software, full-time employees, membership in multi-stakeholder initiatives, as well as skills development of full-time employees through training courses and workshops. This enables the development of an understanding of Uniper's material impacts and ensures their effective and comprehensive management.

Targets

S2-5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Uniper has not set targets regarding workers in the value chain. Uniper is currently assessing targets and obligations in relation to its sustainability strategy. The results of this assessment will determine if a target will be set for workers in the value chain.

S3 – Affected Communities

Strategy

S3 ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The potential impacts that may originate from Uniper's business strategy and business model with respect to affected communities could be related to the topics of land use rights, impacts on human rights defenders and energy transition. Any actual impacts on affected communities inform Uniper's strategy and business model through the topics, targets and measures would be undertaken via Uniper's Sustainability Strategic Plan, ESG due diligence review and ESG risk management. Uniper's Sustainability Council acts as platform for discussion on relevant potential sustainability matters and their strategic implications (e.g., Just Transition, Transition Plan for Climate Change Mitigation, NGO engagement). Please also refer to the ESG Update and Sustainability Council topics in the GOV-2 chapter for more information on connection to Uniper's strategy and business model.

Uniper has not identified material risks or opportunities with regards to affected communities (for further information please see chapter General Information).

The potential material negative impacts on the affected communities of own operations are mostly limited context/individual incidents, e.g., communities around Uniper's coal-fired plants that are under closure/re-purposing, the indigenous group of Sami peoples in Sweden and other stakeholder groups as applicable at sites (more information on types of communities affected is in ESRS 2 SBM-3). In the upstream activities, the potential impacts are part of systemic impacts that Uniper manages through its ESG due diligence review.

The main types of communities who could be negatively affected by Uniper's operations are determined given the potential impacts on site level based on the proximity to the plant and/or on a case-by-case basis. This also includes local politicians, businesses, schools, universities and where applicable indigenous and vulnerable stakeholder groups (e.g., the indigenous Sami people in Sweden).

Various activities implemented by Uniper lead to material positive impacts for the affected communities. These include, for example, positive value-added effects and new employment opportunities related to the repurposing of the sites of former coal-fired power plants (see also Information on the Just Transition Policy in S3-1). In addition, Uniper has identified positive impacts from direct collaboration with individual stakeholder groups. This occurs in regional conferences, in-person meetings, telephone calls and emails, visitor centers and central complaint and grievance mechanisms at Uniper's sites, for example. In the global supply chain, continuing education, training and community development activities undertaken by key Uniper suppliers have positive impacts for affected communities.

Policies

S3-1 Policies related to affected communities

Policies, policy statements and Code of Conduct

Uniper's policies related to affected communities include an ESG Risk Management Policy, a Human Rights Policy Statement, a Supplier Code of Conduct and a Business Directive on ESG Due Diligence Obligations, the aim of which is to manage upstream value chain impacts, including the material impacts on affected communities. These policies are described in detail in chapter S2. In 2024, Uniper updated its ESG Risk Management Policy and developed its internal Just Transition Policy (draft). The chapter S2 Workers in the Value Chain contains further information on Uniper's value chain related policies and are therefore applicable to the upstream value chain's material topics of Communities' civil and political rights, Communities' economic, social and cultural rights and Particular rights of indigenous communities. The policies address the identified material topics in an overarching manner and not via specific policies.

Uniper is committed to respecting human rights across all its business activities on the basis of the Universal Declaration of Human Rights, the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, UN Guiding Principles for Business & Human Rights and the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

Engagement with affected communities

Uniper's internal ESG Risk Management Policy and the Business Directive on ESG Due Diligence Obligations require the identification, assessment, management and/or remediation of impacts on upstream affected communities, including indigenous communities. These identified impacts also feed into the double materiality assessment. These two requirements, in addition to the Uniper's Human Rights Policy Statement, are applicable to all upstream affected communities, irrespective of geography and midstream affected communities. Affected communities and stakeholder groups vary at site level and are covered accordingly by Uniper sites. The policies cover the communities that sites consider as affected communities in the midstream and affected communities identified in the due diligence review on the upstream value chain.

For the engagement of affected communities in its own operations, Uniper has a decentralized approach. As part of permitting processes, Uniper's sites are required to conduct Environmental Impact Assessments that assess the direct and indirect material impacts of a project on the environment and people of the affected areas (see also the disclosures presented in the Environmental Information). Social Impact Assessments are conducted as applicable, including the assessment of the impacts on the rights of indigenous people.

Stakeholder(s) or stakeholder groups are identified at site-level and are engaged by respective sites through stakeholder engagement managers or specific personnel. Uniper's sites also deal with the management and remediation of impacts on affected communities at site level and report any significant issues to country level and/or central level as needed.

Uniper's ESG Risk Management policy and Business Directive on Due Diligence Obligations cover affected communities in the upstream value chain. Additional information on the purpose of these policies is provided in chapter S2-1.

Engagement with affected communities in the Human Rights Policy Statement

Along with the commitments mentioned in the S2 Workers in Value Chain chapter, the Human Rights Policy Statement commits to the material topics of affected communities as follows:

Communities' civil and political rights: Uniper forbids the hiring or use of private or public security forces if they violate the prohibition of torture and cruel, inhumane or degrading treatment, damage life or limb or impair the right to organize and the freedom of association. Uniper prohibits the unlawful displacement of people and unlawful taking of land, forests and waters.

To reduce the impacts on the communities affected by its business activities, Uniper strives to avoid and minimize pollution, waste, harmful effects on soil, harmful noise emissions and excessive water consumption. Uniper also strives to ensure the responsible use of natural resources, as well as just and fair transitions and to help people in the communities who face challenges as a result of Uniper's plans for climate neutrality.

Just Transition Policy

To ensure a just and fair transition to a low-carbon future, Uniper has developed an internal policy for the just transition. Its purpose is to ensure that Uniper manages the energy transition in a socially and environmentally responsible manner. Based on the principles of the International Labor Organization (ILO) and the COP 26 agreement, Uniper has developed a Just Transition Policy which includes four overarching areas: transparency and involvement, employee resilience, environmental protection and (shared) value creation. Uniper intends to convert or repurpose its coal-fired power plants (transitional sites), Wilhelmshaven 1, Heyden 4, Scholven, Ratcliffe, Staudinger and Maasvlakte 3 based on the Just Transition Policy. The process to monitor the Just Transition Policy implementation at these sites will be finalized for application in 2025.

The target stakeholder groups of the Just Transition Policy are Uniper's employees and the communities in areas around Uniper's own operations that are affected by the Company's transition to a low-carbon business. The policy involves the activities of internal functions including Asset Transformation, Corporate Communication and Governmental Relations, Energy Assets and Human Resources.

Uniper's Board of Management will be responsible for the implementation of the Just Transition Policy. The Just Transition Policy builds on the International Labor Organization's guidelines for a just transition towards environmentally sustainable economies and societies for all and COP 26 Just Transition Declaration.

Uniper's internal experts, like stakeholder managers and site transformation or integration managers, engage and interact regularly with key external stakeholder groups. These experts support and are involved in the development of policies such as the Just Transition Policy and thereby represent the interests of key stakeholders. For the development of the Just Transition Policy, several workshops were conducted in 2022 and 2023, where the stakeholder managers and site transformation managers were invited to provide input based on their engagement with the affected communities.

The Just Transition Policy will be made available on internal communication channels while commitments will be made available externally on Uniper's company website in the Just Transition Policy Statement.

Indigenous communities

As explained above, matters related to indigenous communities have been identified locally, they are covered and monitored closely by site-level engagement experts. Therefore, Uniper does not have a specific indigenous community policy for its midstream. Engagement and remediation are continuous processes at site level (further information in S2-3, S3-2 and S3-3). Although the Human Rights Policy statement does not specify indigenous communities, Uniper takes indigenous communities into account in the risk analysis within its due diligence review for upstream affected communities and engages with suppliers to mitigate any identified risks or negative impacts.

Additional details on whether and how Uniper's policies are aligned with internationally recognized standards, including relevance to communities and indigenous peoples, are provided in chapter S2, specifically S2-1. Details of any non-respect cases are provided in S3-4.

Uniper's broader documents such as the Code of Conduct and Human Rights Policy statement discuss the mitigation of the negative impacts on communities affected by Uniper's operations, to prevent pollution and ensure a responsible use of natural resources. In the Just Transition Policy, Uniper commits to a just and fair energy transition, supporting its people in communities challenged by the Company's plans towards climate neutrality.

S3-2 Processes for engaging with affected communities about impacts

As described above, Uniper's sites have specific engagements and engagement plans based on the needs of the site, their respective stakeholders and representatives of the communities affected by Uniper's own operations, i.e., midstream activities.

Engagement by proxies

With respect to affected communities in the upstream, engagement with credible proxies (e.g., NGOs) ensures that Uniper is informed of the actual and potential impacts on upstream communities.

Uniper's commitment to civil society is integrated into the corporate strategy. At most Uniper's locations, the Company actively engages with the surrounding communities, where relevant, ensuring that their concerns are considered and addressed in the Company's decisions and activities.

Uniper's Just Transition Policy represents how the perspectives of affected communities inform Uniper's activities or decisions. It shows how matters identified as material for Uniper have been given importance in Uniper's general strategy and is also considered to be a significant part of the transition plan for climate change mitigation.

Please refer to S2-2 for more information on whether and how the perspectives of affected communities in the upstream value chain inform Uniper's decisions or activities.

Uniper engages with affected communities in its operating activities both directly and through its legal representatives and/or credible proxies (NGOs or civil society organizations). Centrally, Uniper engages with credible proxies to address concerns related to its midstream and upstream activities.

To foster the dialogue with community representatives and local interest groups near its assets, Uniper interacts via trade fairs, open houses, conferences and other public forums. Uniper also engages regularly with policymakers, the media, civil society organizations and non-governmental organizations (NGOs).

The Bettercoal assessments also include engagement interviews in affected communities. Further information about Bettercoal is presented in Chapter S2-1.

Exchanges at Uniper sites

Uniper is in constant exchange with its stakeholders at central level and at sites. This ensures transparency and enables Uniper to learn and improve by sharing perspectives with these critical stakeholders and civil society organizations, while at the same time seeking opportunities for cooperation.

Uniper's sites have implemented their own community engagement platforms such as roundtable discussions, town halls, regional conferences and open houses, that provide opportunity for stakeholders and communities who live near Uniper's assets to raise their concerns directly and have them addressed. The frequency varies from monthly to annual at the sites based on necessity. Uniper's sites have the independence and flexibility to deal with engagements and understand the actual and potential impacts on these communities from Uniper's operations.

For example, representatives of Uniper's hydropower plants regularly visit the municipalities, mayors and authorities and are in constant contact (coverage of over 800 municipalities). The appointments cover different topics such as road renovation work, bridge construction, signage, nature conservation measures, cooperation projects, flood protection exercises and more. They also have information centers, open days, roundtable days and citizen forums from which the municipalities benefit. There is also constant engagement and collaboration with nature conservation associations, shipping authorities as well as with emergency organizations in the context of flood protection.

Through the "Connah's Quay Low Carbon Power" project, the Connah's Quay site (United Kingdom) has had multiple community engagements, one-on-one meetings, presentations and webinars with town councils, county councils, residents, the local industry, political stakeholders and more. These activities not only aim to communicate the project but also to understand the stakeholders' wants and needs, allowing site and project optimization, community benefits and a broader support of the local community. The site also engaged with both local members of Parliament and Welsh ministers in person to provide an update on the site's developments and discuss local topics where the site could potentially engage or support. Connah's Quay regularly engages with local communities organizations and initiatives to understand how Uniper can provide support through target funds or the delivery of projects and activities at their locations (more details in S3-4).

Exchanges with NGOs

At Group level, Uniper has committed to engage with NGOs through dialogue on topics considered critical by the organizations that raise concerns. Uniper engages with selected NGOs at least twice a year or on an ad hoc basis as needed. Participation in multi-stakeholder initiatives (upstream value chain) and NGO dialogues (upstream value chain) enables amongst others the identification of the concerns of affected communities.

Monitoring of engagement with affected communities

Uniper's Energy Assets team and plant managers oversee the engagement with affected communities in the midstream, whereas the sustainability function and the Human Rights Officer oversee the engagement with affected communities in the upstream. They aim to ensure that the results, i.e., perspectives of affected communities, inform Uniper's approach. Uniper currently does not systematically assess the effectiveness of its engagement but aims to assess it in the future. Uniper has inclusive communication-related engagement guidelines that aim not to discriminate or exclude anyone. These guidelines are available on the Uniper intranet and include barrier-free event design, appropriate representation in speaker selection, languages used, subtitles and more.

Risk assessment as an instrument to understand affected communities

Uniper's ESG risk analysis is performed on level of suppliers, which helps to gain better perspective of affected communities in the upstream value chain. The ESG risk assessment checks issues related to children and groups that are discriminated against based on sex, gender, race, etc. Hence, these perspectives are indirectly considered.

Engagement with the indigenous group of Sami people in Sápmi, Sweden

Uniper's hydropower business in Sweden has many hydropower plants located in Sápmi, the geographic area of the indigenous Sami people. Uniper's stakeholder engagement approach comprises regular engagements with them on issues mainly centered around water and noise disturbance regulation. The Sami people move their reindeer according to a seasonal pattern between forest and mountains and are dependent on being able to cross rivers with stable ice. The reindeer are also sensitive to noise, which is relevant during construction and similar work. Through engagement and addressing any concerns the Sami people may have, Uniper aims to ensure that any potential negative impact from a project on the reindeer herding is addressed and avoided. This includes respecting their right to free, prior and informed consent regarding their cultural, intellectual, religious and spiritual property and legislative or administrative measures that affect them. Recently, during the permit process for the Ume (Swedish: Umeälven) river expansion project, the Sami people were an important stakeholder group and were consulted as part of the engagement process.

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

For affected communities in the upstream value chain, Uniper's ESG due diligence review aims to identify and mitigate potential and actual negative impacts. This process of remediation is embedded in Uniper's Business Directive on ESG Due Diligence Obligations.

Uniper's approach to providing remedy for concerns or potential/actual material negative impacts for affected communities and other external stakeholders involves dedicated channels i.e., whistleblowing@uniper.energy (managed by Uniper's compliance team) or uniper-compliance@simmons-simmons.com (managed by third-party). Uniper's sites also have their own community engagement platforms like roundtable discussions, town halls, regional conferences, open houses that provide opportunity for stakeholders and communities who live near Uniper's assets to raise their concerns directly and have them addressed.

Uniper also engages with policymakers, community representatives, local interest groups, the media, civil society organizations and non-governmental organizations (NGOs) regularly. Uniper has guidelines, processes, measures and actions in place, including training for employees that help in continuous improvement of the remediation process. In addition, purchasing practices and procurement strategies, including contract clauses, have been developed to prevent and minimize potential impacts. For more information, please refer to section on prevention and remediation in the human rights policy statement on Uniper's website and in chapter G1.

To monitor the effectiveness and performance of prevention measures and remedial actions in its upstream business, Uniper engages with its high-risk suppliers. In 2024, there were no specific cases where Uniper provided remedial actions. With respect to midstream, please refer to G1.

Additional information on the subject of how Uniper promotes the availability of channels for affected communities through its business relationships and ensures that identified topics are pursued and monitored, ensures the effectiveness of these channels, engages with stakeholders and determines whether affected communities are informed about and are familiar with the existing structures or processes is provided in chapter S2-3.

Actions

S3-4 Taking action on material impacts on affected communities and approaches to managing material risks and pursuing material opportunities related to affected communities and effectiveness of those actions

Actions and expected outcomes

Centrally, Uniper conducts dialogues with NGOs proactively and participates in multi-stakeholder initiatives. Through these engagements, Uniper strives to identify, understand, assess, avoid, minimize and address potential impacts. These interactions apply to both midstream (i.e., the communities affected by Uniper's operating activities) and upstream (communities affected by suppliers' activities). Concerning upstream, Uniper engages with stakeholders through Bettercoal, an initiative striving for continuous improvement in the coal supply chain including fostering social dialogue to support the peace building process in the mining regions.

In the midstream, Uniper takes action with respect to its potential negative impacts and creates positive impacts on its (affected) communities centrally and at sites. Uniper's sites have several individual actions pertaining to them, ranging from simple initiatives like online meetings with stakeholders (bi)annual meetings with local politicians, monitoring environmental impacts through audits and measuring emissions to holistic measures like involving local economic development through infrastructure development and maintaining a community benefit fund (Gönyű, Hungary). Currently Uniper does not systematically monitor and evaluate the effectiveness of the measures described in this section.

The majority of Uniper's sites take action every year based on the needs of the site and its stakeholders. These include but are not limited to hosting local/regional events, participating in regional cooperations, joining forces with the local business community to attract more people to technical education, supporting local economic development through investments in infrastructure, training and education centers, sponsoring local organizations, other donations and such.

Midstream examples: Active involvement in local decarbonization and education activities in Connah's Quay

At Connah's Quay (United Kingdom), Uniper founded and leads a local decarbonization forum (Deeside Decarbonization Forum), which provides a focal point for industry from Flintshire and Wrexham to network, learn and share. The forum in July 2024 welcomed ~80 representatives from energy production, industry, academia, infrastructure and consultancies for workshops, presentations and discussion. This forum has helped unlock approximately GBP 2 million funding for the acceleration of regional decarbonisation, skills and STEM initiatives (science, technology, engineering and mathematics). The plant/site also meets with a local ornithological society (Deeside Naturalist Society) to discuss their ongoing relationship and the continued operation of the asset adjacent to the Uniper-owned "nature reserve" within which the DNS operate. These discussions are designed to understand and help action their requests, suggestions and concerns. They have also been working with local schools, education providers and skills/STEM establishments in readiness for the reopening of Connah's Quay's site "education center."

Skill development and (digital) stakeholder engagement

Uniper's training and continuing education center in Wilhelmshaven is part of the Energy Transformation Hub Northwest. Its goal is to promote the Company's own employees, as well as experts and junior talents in the Wilhelmshaven/Friesland region through training courses, technical courses and continuing education courses in technology and industry. The education and training center offers cooperation with other companies in the region that train young people in the electrical and metal sectors. The center supports the energy transition by training young people in pioneering technologies, particularly in the field of hydrogen.

Uniper is contributing to the energy transition and is intensively promoting climate-friendly projects. Due to its proximity to the North Sea and cavern storage facilities as well as the existing infrastructure, the northern German region is ideally suited for the realization of forward-looking energy projects. Against this backdrop, all Uniper topics and all projects of the Energy Transformation Hub Northwest as well as other overarching topics of the Uniper Group will be made accessible to visitors (low threshold level) in the new Wilhelmshaven Visitor Centre to be built from 2025.

Since the end of 2024, Uniper has been using a digital citizen participation platform to engage with citizens, tourists and Uniper's stakeholders outside of traditional, in-person stakeholder events. All stakeholders can use the platform to obtain direct information about projects in Uniper's Energy Transformation Hub Northwest, ask questions, take part in discussions, make suggestions or simply keep up to date with project progress.

Hydroelectric Environmental Fund (Sweden)

Uniper is a founding member of the Hydroelectric Environmental Fund in Sweden along with eight other Swedish companies. This fund was a result of an agreement between the big hydropower companies in Sweden, the relevant sector authorities and the state. It aims to support hydropower plants (including the fund's founding members) that are accepted into Swedish national plan for hydropower plants (based on the EU water framework directive) to fulfill modern environmental conditions. Uniper contributes to this fund which gives financial grants to hydropower plants to adapt them to these conditions and enable them to continue producing renewable electricity. The Hydroelectric Environmental fund will fund up to 85% of the costs for the license revision in court and for implementing the environmental adaptations required to fulfill modern environmental conditions. The fund is committed to funding SEK 10 billion in total over ten years, with the founding members making different contributions. Vattenfall makes the highest contribution and Uniper the third-highest contribution (the contributions are based on the share of the owners' hydropower production in Sweden).

Corporate citizenship at Uniper

Corporate citizenship has been a key pillar of Uniper's corporate culture. As a global energy company, Uniper holds a responsibility to contribute positively to society, particularly within the communities near our facilities and offices. Uniper supports initiatives that enhance the well-being of its employees and improve the quality of life in nearby communities. Uniper's in-house social project in Düsseldorf (Helping Hands) gives its employees the opportunity to give something back to their community. Uniper encourages its employees to do so by giving them time off work. Among other projects, the Uniper Helping Hands and Green Office initiatives planted greenery at a local facility for young people with disabilities organized the Rhine river clean-up and participated in various sporting events to raise funds for charity. Uniper particularly recognizes the societal need for more sportive activeness/physical fitness and hence is sponsoring the Düsseldorf Marathon in 2025. Moving forward, Uniper aims to expand Uniper's social involvement in this domain, thereby strengthening our role as a corporate citizen.

Additional information on Environmental Impact Assessments, community engagements, Supplier ESG assessments, NGO engagements and multi stakeholder initiatives have been covered above as part of disclosures related to identifying potential impacts, processes of engagement and channels of remediation in the earlier sections of this chapter.

Planned actions and expected outcomes

To support the sites, Uniper is planning on developing a community engagement approach that would include guidelines on defining communities, engaging with communities, preventing, mitigating and addressing negative impacts, measures for positive impacts and more. The guidelines would enable the sites in defining the necessary actions and reacting appropriately to certain (potential) impacts. This will also include possible methods for defining remedial measures and assessing their effectiveness. This approach, the development of which began in 2024, is expected to be implemented in 2026/27. The approach will support the achievement of Uniper's sustainability objectives and the UN Sustainable Development Goals.

Uniper is planning to collaborate with NGOs on potential projects that align with material topics as identified in the double materiality assessment. RECOI Initiative's approach in chapter S2 also applies for upstream affected communities.

By systematically implementing these actions, Uniper aims to ensure that its sustainability strategic plan's targets are met.

Uniper has identified no actual impacts on affected communities. Potential impacts or other concerns are addressed locally as specified in S3-2 and S3-3. Potential impacts in the context of the just transition are addressed in Uniper's Just Transition Policy.

Some examples of actions by Uniper's sites with the primary purpose of delivering positive impacts:

- Donation to the fire brigade and schools in the respective area (Kirchmöser, Germany)
- Offering free bus transportation to school students to conduct study visits to the power plant and involvement in Teknik college - an initiative between schools and the local industry to increase interest in technical education (Karlshamn, Sweden)
- Funding of IT equipment for the local primary school and support of career-related and STEM events at the local secondary school (Holford, United Kingdom)
- Supporting a local charity – Air Ambulance School Garden maintenance project, Board member of CATCH – a national skills development center (Retford, United Kingdom)
- ECTL (Enfield, Grain and Taylor's Lane) Educational Interface Plan and Sponsorship/Donations Policy (Grain, Enfield and Taylor, United Kingdom)

Uniper's Supplier ESG due diligence review and whistleblowing procedures are the means by which Uniper identifies what action is needed and appropriate in response to a particular actual or potential negative impact on affected communities in the upstream. Uniper's sites feedback mechanisms, central whistleblowing procedures and related procedures enable Uniper to identify any actions needed for a potential negative impact in the midstream. There were no material positive impacts identified in the upstream value chain.

With respect to Uniper's own operations, there are just transition commitments and an internal business policy in cases of repurposing/transitioning sites (e.g., from coal to gas or other commodities) or closure.

Under the strategic program of Uniper's Energy Transformation Hubs (ETHs) systematic support is provided to the sites from a corporate perspective allowing for proper program management and enabling investments like new H2 grid pipelines or enhanced electrical grid connections. In close collaboration with local municipalities and regions, land use plans are being adopted to use cases beyond energy generation. This is currently ongoing at Uniper's Scholven and Heyden sites, while also taking the interests of the local stakeholders into consideration, e.g., noise and emissions impact.

EIAs (Environmental Impact Assessments) are conducted as part of environmental permitting measures; some sites also conduct SIAs. FPIC (Free Prior and Informed Consent) is also part of the process in Sweden where Sami peoples are relevant stakeholders in projects.

Uniper engages with stakeholders in the upstream through the Bettercoal assessment program. Uniper's whistleblowing procedure includes the assessment of options for remedial actions; see S3-3 and G1-1.

The scope of Uniper's actions for affected communities cover upstream affected communities and with respect to all midstream communities and stakeholder groups as defined by its sites. Stakeholder groups include but are not limited to local communities, politicians and civil society organizations to ensure inclusive and comprehensive sustainability efforts. Actions are described in S3-4.

Uniper has defined clear time horizons for the completion of each key action:

- Short term (1–3 years): Community engagement guidelines
- Medium term (3–5 years): Corporate Citizenship approach

Uniper's stakeholder and/or NGO engagement is a continuous process with actions and outcomes with varying timelines.

Supplier Code of Conduct update

Uniper updated its Supplier Code of Conduct in 2023 to expand on the topics of respect to human rights, protection of the environment (including unlawful eviction), handling of hazardous materials, reducing pollution, responsible use of natural resources and adherence to laws against money laundering, terrorist financing and applicable sanctions regimes (see also S2 for additional details on the Supplier Code of Conduct).

Through these additions, Uniper aims to more effectively prevent, mitigate and remediate potential negative impacts on affected communities and improve their living conditions where applicable and possible. Uniper plans to further update this document in 2025 and as needed.

Direct supplier engagement

Uniper currently has actions, but no action plans on the topic of affected communities.

Uniper's internal policies and external policy statements ensure that Uniper prevents negative impacts in the following areas:

- **Acquisition and use of land:** This topic is addressed in Uniper's human rights policy statement by stating that Uniper prohibits the unlawful eviction and unlawful taking of land, forests and waters.
- **Extraction or production of raw materials, use of natural resources and management of environmental impacts:** The Human Rights Policy Statement also states that Uniper minimizes the impact on communities affected by its operations, strives to prevent pollution, waste, harmful soil change, harmful noise emissions or excessive water consumption and ensures a responsible use of natural resources. Uniper commits to international standards regarding the handling of mercury, persistent organic pollutants, the import and export of hazardous waste and the non-environmentally friendly handling of waste, such as the Minamata Convention, the Stockholm Convention and the Basel Convention.

Uniper developed an Environmental Policy in 2024; more information has been given in E1. Similarly, more details with respect to compliance to financial norms can be seen in G1, as part of the policy statement on the subject of Uniper's Code of Conduct. No serious issues or incidents related to the human rights of Uniper's affected communities have been reported.

Uniper currently does not track the effectiveness of its positive impacts on affected communities. At Uniper, resources that ensure management of Uniper's (potential) material impacts on affected communities are spread across functions like Sustainability, Environment, Corporate Communication and Governmental Relations at the central level and the Energy Assets and Corporate Communication & Governmental Relations (CCGR) teams at the site and country level (as applicable). Uniper is also part of multi-stakeholder initiatives and peer groups that enable understanding and managing potential material impacts. Potential upstream impacts are identified and assessed centrally by the sustainability team as part of the ESG due diligence review. Potential impacts of the Company's own activities are identified by means of surveys in connection with the double materiality assessment. All necessary actions taken in response to concerns and potential impacts are taken by the site under the accountability of the plant manager. The sites that require higher levels of stakeholder engagement also have a dedicated stakeholder engagement manager.

Uniper's engagement in initiatives such as Bettercoal and Energy Industry Dialogue results in using collaborative leverage in its business relationships to manage potential material negative impacts affecting communities outside its direct control.

The concerns of communities affected by Uniper's operating activities include occupational safety, soil subsidence, carbon dioxide and methane emissions, noise and light pollution and/or increased traffic volumes during construction and demolition activities. These concerns are addressed by means of engagement as mentioned in S3-2. Uniper's engagement with the indigenous group of Sami people is discussed in S3. Other engagements resulting from Environmental Impact Assessments as part of permitting procedures are also mentioned in S3-2.

In 2023, Uniper was able to discuss environmental topics (marine life) with a high-risk supplier, identified in the supply chain ESG due diligence review, directly on-site with respect to affected communities.

E1-2 and E4-IR0-1 illustrate how Uniper's Environmental Policy and objectives safeguard communities from negative impacts, if applicable and ways in which Uniper consults on sustainability assessments of shared biological resources and ecosystems (overall) addresses any impacts identified, respectively.

Targets

S3-5 Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

Uniper has not set targets with respect to affected communities. Uniper is currently assessing targets and obligations in relation to its sustainability strategy. The results of this review will determine if a target will be set for affected communities.

Governance Information

The following table shows the material positive impacts related to governance topics that were identified as part of the double materiality assessment. No material negative impacts, risks or opportunities were found in the area of governance.

The table below also shows:

- Whether the impacts in question are actual or potential
- The time frame (short term, medium term and long term)
- The attribution within the value chain subject to impacts (according to the requirements of ESRS 2 SBM-3)

Possible characteristics of the value chain are the Company's own upstream or downstream activities.

If several options apply to a respective IRO, they are indicated accordingly.

Positive impacts	Topic	Sub-sub-topic	Type	Time horizon	Value chain
Uniper has an internal ethical corporate culture that promotes respect in the workplace and ensures ethical conduct	Business practices	Protection of whistleblowers	Potential	Long term	Own activities
Uniper promotes a compliance culture that aims for the prevention and detection of bribery and corruption incidents and ensures legally conformant and ethical conduct	Business practices	Prevention and detection, including training	Actual	Long term	Own activities
Uniper offers training courses to strengthen the principles of the Code of Conduct, promote an awareness for the importance of ethical conduct, and ensure fulfillment of the Company's standards	Business practices	Corporate culture	Potential	Long term	Own activities
Uniper's risk assessments and policies lead to safety improvements and protect employees in high risk areas	Business practices	Protection of whistleblowers	Potential	Long term	Own activities
Uniper integrates environmental protection into its operational processes through policies, frameworks, and training courses, thereby embedding the principles of sustainability into day-to-day work	Business practices	Protection of whistleblowers	Potential	Long term	Own activities

G1 – Business conduct

Policies

G1-1 Business conduct policies and corporate culture

Uniper Way

The Uniper Way serves as a compass for day-to-day actions within the Company and therefore acts as a guideline for Uniper's corporate culture. It shows how Uniper's employees want to work as individual persons, collaborate in teams and throughout the Company, and reflects Uniper's core values. Uniper drives the energy transition through trustful collaboration (trust, collaboration and empowerment). Uniper strives to decarbonize in a reliable and flexible manner through performance, focus and change, and combine Uniper's six values with its strategy.

The implementation of these guiding principles is continuously supported by targeted workshops, communication materials, and reflection tools. The Uniper Way is also anchored in all employee development instruments, including the competency model and discussion guidelines. Uniper's feedback culture on employee performance promotes continuous mutual self-reflection and improvement. Uniper assesses the degree to which its values are practiced in everyday activities in the regular employee survey Voice of Uniper.

Code of Conduct

Uniper has a Code of Conduct that defines basic principles of conduct for Uniper's employees. Among other things, it serves to ensure that business activities are conducted in accordance with internal regulations and policies. The Code of Conduct deals with a wide variety of topics related to corporate governance such as the whistleblowing process, the protection of whistleblowers and the continuous monitoring of corruption and bribery risks.

These objectives are monitored via the Speak Up principle, either through the internal or external whistleblowing hotline, or directly by contacting Uniper's Compliance team (see G1-3 for information on other monitoring actions).

The Code of Conduct applies to the entire Uniper Group including all employees, managers and Board of Management members. Board of Management members are also expected to bear responsibility with integrity. They must ensure that team members are familiar with the Code of Conduct and provide support with regard to questions or concerns related to integrity. They should encourage employees to address misconduct and support Uniper's compliance culture and activities. All employees are required to be familiar with and follow the Uniper Code of Conduct. Even though third parties are not subject to the Uniper Code of Conduct, Uniper aims to work, where feasible, with third parties whose principles align with Uniper's.

The CEO and the other Board of Management members are responsible for the Code of Conduct. The General Counsel (Chief Compliance Officer) oversees the implementation of the Code. Every function holder must abide by the Code's rules and adhere to its principles. Uniper is not committed to any third-party standards or initiatives. The Code of Conduct is not only available to all Uniper functions, yet it is also encouraged by each line manager and Board members to their own respective team members.

Uniper's Code of Conduct establishes rules for many issues such as human rights violations and combating corruption. Engaging in any form of corruption, whether with public officials or in the private sector, is a breach of the Uniper Code of Conduct. Employees are prohibited from offering, promising, or giving anything of value to conduct business activities or influence any action or for any other advantage. They are likewise prohibited from doing so indirectly through spouses, life partners, relatives or friends. Business relations with intermediaries such as agents, brokers and advisors pose a higher risk of corruption and bribery.

Consequently, Uniper carries out all such relations in accordance with its internal business policies to prevent the intermediary's fee or commission from being used to make illegal payments on Uniper's behalf. Uniper's Code of Conduct and the internal framework are in line with national and international laws to combat corruption and bribery, including the UN Convention Against Corruption, The EU Directive 4 AMLD and 5 AMLD, the German Anti-Money-Laundering Act (GWG) and the German Law of Administrative Offences (OWiG).

People Strategy

This year, Uniper updated its Group-wide People Strategy and identified five value drivers on which the Company will focus in the coming years: Recruitment and Employer Branding, Succession Planning and Talent Management, Leadership Framework and Competence, Governance and Incentive Systems and Change Management.

The Human Resources strategy serves as a long-term road map for our Human Resources work and will be implemented in the coming years. It aims to ensure a strong, attractive employer brand and a sustainable talent pipeline and to bolster the skills and performance of employees at Uniper in the decisive competencies that are necessary for the successful implementation of the strategy. This also means that we must establish a motivating environment with an appreciative and inclusive culture. This environment also promotes collaboration, engagement, change and entrepreneurship.

Uniper's whistleblowing procedure

As part of Uniper's risk management system, a whistleblowing procedure has been set up in order to allow anyone that becomes aware of violations or risks to report them at any time, also anonymously. The whistleblowing procedure is part of the development and implementation of effective preventive and remedial measures to successfully minimize or prevent potential harm to those affected, society, and the environment. The whistleblowing procedure covers the reporting of potential risks and violations, as well as the investigation and handling of potential risks and violations. In addition, quarterly compliance reports are presented to the Board of Management and semi-annual reports to the Supervisory Board. Upon request, ad hoc reports to relevant functions are part of the procedure as well. These reports accommodate both internal and external stakeholders' complaints. In addition, Uniper performs a review of the effectiveness of the whistleblowing procedure in accordance with the legal requirements annually and as needed.

Uniper responds promptly, independently, and objectively to incidents related to corporate governance. Uniper's Code of Conduct establishes clear limits for corporate governance. Whenever an incident occurs, the internal business directive on whistleblowing procedure describes a clear reporting process.

The investigation procedure is carried out by the Compliance Whistleblowing Team and begins as soon as the team learns of possible legal violations. Such violations particularly include human rights violations, environmental violations, corruption and/or bribery (see G1-1 above), as well as other violations of legal regulations. The Compliance Whistleblowing Team follows the same process as for whistleblowing investigations, which are also described in the procedural rules.

The Compliance Whistleblowing Team

1. confirms receipt of a report to the whistleblower within seven days,
2. determines whether the reported violation falls within the objective scope of Section 2 of the German Whistleblower Protection Act and whether there is a risk of a possible violation against applicable legal regulations,
3. maintains contact with the parties involved,
4. checks the validity of the information received,
5. seeks additional information from the parties involved in order to clarify the matter and
6. takes appropriate actions.

The investigation aims to clarify all relevant facts. Therefore, the investigation consists of collecting and reviewing documents, interviewing witnesses and suspects, obtaining material evidence and gathering publicly known information. The investigation is always to be conducted promptly and with the highest priority. If an initial suspicion arises, immediate action is taken to prevent potential violations and secure evidence. By means of this structured process, the effectiveness of the whistleblowing procedure is assured, so that it can be assumed that employees know about the procedure and trust it enough to have their concerns or needs investigated.

Protection of whistleblowers

Uniper's whistleblowing procedural rules are publicly accessible and are based on the internal Whistleblowing Procedure Business Directive. These procedural rules, which are in line with the German Whistleblower Protection Act, protect whistleblowers who act in good faith. Uniper's Code of Conduct also states that retaliation to whistleblowers is forbidden and unacceptable.

Uniper has established comprehensive measures to protect individuals who may need to use the established whistleblowing channels – whether internal (whistleblowing@uniper.energy) and/or external (uniper-compliance@simmons-simmons.com). Both options offer the possibility of anonymity to report unlawful behavior according to Uniper's Whistleblowing Procedure Business Directive.

Apart from the applicable laws, under the Whistleblowing Procedure, Uniper is committed to protect its own employees, as well as all third parties in reporting and encouraging speaking-up openly. Details and information on the procedure are communicated in Uniper's general compliance training courses and made available to the participants electronically after the training course. Moreover, the procedure is also explained and presented to all Uniper employees via the Basic Compliance e-Learning. The Compliance Whistleblowing Team is also thoroughly trained and informed on new investigative trends, apart from the legal requirements.

The underlying guarantees of the procedure, which are stated in the aforementioned business directive, are based on the German Whistleblower Protection Act and EU Directive 2019/1937. The guarantees include confidentiality and the prohibition of retaliatory measures, as outlined below.

- Confidentiality: Only the Compliance Whistleblowing Team, which is responsible for receiving and processing the reports, as well as the persons supporting them in the performance of these tasks, have access to the incoming reports. The Uniper Compliance Whistleblowing Team must guarantee the confidentiality of the identity of the following persons:
 - a The whistleblower as the person who made the report, if the reported information pertains to violations that fall within the scope, or if the person making the report had reasonable grounds to believe that this was the case at the time when the report was made
 - b The persons who are the subject of a report, and
 - c The other persons named in the report
- No retaliation: The whistleblower shall, in general (i.e., to the best of the Compliance Whistleblowing Team's effort), be protected against any kind of retaliation from the person suspected or any third party.

However, exceptions to these principles are possible to the extent provided by other specific jurisdictions and laws.

Training courses on corporate governance

Uniper employees must familiarize themselves with the guidelines of the Code of Conduct and comply with them every day. In addition, employees are regularly trained on the internal guidelines and systems that help prevent unlawful behavior related to corporate governance.

One example is the e-learning course Basic Compliance, which is mandatory for all Uniper departments and takes place every two years. This e-Learning covers all the basic corporate governance matters, including Uniper's Know-Your-Counterparty (KYC), anti-corruption, anti-bribery, sanctions, anti-money-laundering and whistleblowing.

Due to their nature, corruption and bribery are inherent risks for all business activities. Therefore, the Basic Compliance e-Learning is targeted at every single Uniper employee/stakeholder. The functions identified as more exposed to such risks through the Uniper Compliance Risk Assessment, also participate on periodic classroom trainings to enhance understanding and adherence to anti-corruption and anti-bribery topics, as well as other relevant compliance topics. As mentioned above, the functions that are usually exposed to risk are widely known to be those functions in touch with third parties – either by intermediaries, business relationship with customers, new counterparties onboarding, etc. – and are generally more prone to corruption and bribery risks.

HSSE & Sustainability Improvement Plan

To involve employees and to strengthen and promote the HSSE & Sustainability culture within the Company, Uniper has developed an annual Improvement Plan (IP) for Health, Safety, Sustainability and Environment (HSSE). This plan sets the course for the following year and helps Uniper assess and monitor its own progress with respect to strengthening its corporate culture. The degree of implementation is applied to assess the effectiveness of the Improvement Plan (for additional details on this subject see "Non-financial performance indicators – HSSE & Sustainability Improvement Plan" in the Management Report, which thus becomes an integral part of this report.

Actions

G1-3 Prevention and detection of corruption and bribery

Uniper has well-established procedures to prevent, detect, and address allegations or incidents of corruption and bribery, including the Know-Your-Counterparty (KYC) procedure, the Whistleblowing Procedure, and the Group-wide compliance management system (CMS). Allegations are addressed with a detailed investigation (see G1-1 for further details).

The Know-Your-Counterparty (KYC) procedure and business partner review

Uniper has a KYC procedure in place for identifying, verifying, and reporting the main compliance risks potentially posed by new counterparties before business deals are finalized. Therefore, the KYC procedure serves as a preventive measure to control potential legal and reputational risks that may be caused by legal entities, private persons and/or sanctioned entities or persons, that Uniper intends to do business with in the future.

If a risk is detected within the KYC procedure, the Compliance functions support the contract management. This involves adding Compliance clauses like anti-corruption, anti-bribery, and anti-money-laundering, which are held within the current legal framework (e.g., applicable laws, description definition of criminal acts and bribery, indemnification and/or termination clauses, etc.). Apart from the KYC procedure, compliance clauses also occur at different stages of a contractual negotiation (e.g., contract renewals).

Uniper's Code of Conduct, Whistleblowing Procedure, and Compliance Management System (CMS)

Uniper's Code of Conduct clearly outlines the ethical and procedural principles when dealing with potential corruption and bribery risks. Through Uniper's Whistleblowing Procedure, both employees and external third parties have the opportunity to communicate any wrongdoing in this direction.

Uniper conducts periodic trainings for the different business functions on certain corporate governance risks in addition to informing its employees thoroughly on the Code of Conduct and the internal policy framework. Furthermore, the Company's onboarding process includes training and information packages to raise awareness and inform new employees on the Whistleblowing Procedure. Uniper's internal guidelines on onboarding and dealing with intermediaries is applicable for several business functions. Lastly, Uniper has a Group CMS in place. The main objectives of the CMS are to identify compliance risks and to mitigate compliance violations. The system incorporates all the above-mentioned procedures and mechanisms.

At Uniper, information on possible violations or risks should be reported to the internal or external Whistleblowing channels. These reports are processed by the Compliance Whistleblowing Team, which consists of Uniper SE employees, within the Uniper Compliance Team. The Compliance Whistleblowing Team operates the internal whistleblowing channel, manages the investigation process and takes follow-up action. It has the authority to follow up on reports and to implement measures. The implementation of measures can result from the delegation of the corresponding rights by the Management Board of Uniper SE and the individual employment contract provisions.

The members of the Compliance Whistleblowing Team are independent, not bound by instructions and can carry out investigations independently. They are also bound to confidentiality and secrecy.

Key actions on anti-corruption and anti-bribery

Uniper's key actions for transparency in combating corruption and bribery are directly linked with the objectives of the Compliance Team. The Uniper Compliance Team has developed and implemented Uniper's CMS and monitors it continuously.

By regularly monitoring the CMS, the Uniper Compliance Team ensures that the employees have an understanding of relevant Compliance topics. General training courses (Basic Compliance e-Learning course) and specific training courses (classroom and customized, depending on the risk exposure of the business function), are based on the applicable laws (national, European and international).

Uniper also aims to keep all employees informed on relevant compliance topics in different business functions via recurrent communication efforts, intranet posts and dedicated articles and the (quarterly) Compliance Newsletter. Uniper's CMS covers all Uniper locations.

Corruption and bribery incidents are regularly reported to the administrative, management, and supervisory bodies. The CMS includes quarterly compliance reports to the Board of Management and biannual reports to the Supervisory Board, as well as ad hoc reports to those functions, upon request. For the last five years, no founded corruption and/or bribery incident has been recorded in Uniper, which is an indication of the effectiveness of the active CMS implementation and monitoring against the mentioned risks.

Training programs on anti-corruption and anti-bribery

The policies, procedures, business directives, and the Code of Conduct are available to all employees electronically on the Uniper intranet. The Uniper Compliance Team encourages all employees to become acquainted with the internal policy framework. Apart from that, all personnel are regularly trained (via the Basic Compliance e-Learning) on the importance of following the mentioned guidelines, in order to avoid any wrongdoings. Uniper also has mandatory annual compliance training courses for all relevant business functions in place. In addition, updates on compliance-relevant topics are provided on a regular basis via internal communication, including articles, posts, and newsletters, all made available on the Uniper intranet.

As mentioned before, the Basic Compliance e-Learning is mandatory for all Uniper employees undergoing the onboarding process and for all Uniper employees every two years. This training solution is mainly focused on compliance topics, such as anti-corruption and anti-bribery (gifts and hospitality, donation and sponsoring, conflicts of interest, intermediaries), as well as on anti-money-laundering, counter-terrorist financing, economic sanctions, and KYC. The training courses also cover the basic principles of the Uniper Code of Conduct and the whistleblowing procedure. By monitoring the percentage of Uniper employees that successfully completed the training (see below) Uniper can assess the extent to which the employees have received proper training and acknowledge the principles of the Code of Conduct.

For employees in functions that are traditionally exposed to the mentioned risks in their business environment, Uniper also conducts regular, tailor-made classroom training courses with the Compliance Team upon request.

Functions-at-risk are defined as those functions deemed to be at risk of corruption and bribery as a result of their tasks and responsibilities. Due to the nature of the compliance system and corporate governance, any Uniper function can be regarded as being at risk of misconduct. Therefore, functions at risk are defined as any function that must adhere to the Company's Code of Conduct, which includes all own employees.

To calculate the percentage of functions at risk covered by Uniper's anti-corruption and anti-bribery training programs, the total number of Uniper employees in the reporting period is compared to the completion rate for the Basic Compliance e-Learning.

Year 2024	
% of functions at risk covered by training programs	96%

As mentioned in the above sections, compliance-relevant topics are regularly reviewed with Uniper's administrative, management, and supervisory bodies. These training courses take place at least once per year, on an ad hoc basis, and cover topics such as anti-corruption and anti-bribery (gifts and hospitality, donation and sponsoring, conflicts of interest, intermediaries), as well as anti-money-laundering/counter-terrorist financing, economic sanctions, KYC, etc.

Due to the position of the employees to be trained, the aforementioned topics are covered on the highest possible level, tailor-made to their position's requirements and importance.

Targets

G1 MDR-T Targets related to business conduct

Uniper does not have targets set for corporate governance and related matters, and it does not intend to set targets on this topic in the future. For the referred topic, by making every new employee and/or stakeholder aware of the importance of properly conducting business, through the specific policy – in this case, the Code of Conduct – apart from the mandatory training coverage (via the Basic Compliance e-Learning), it is deemed to be sufficient. That is exemplified on the low number of cases related to corporate governance (e.g., corruption, bribery, etc.). This is how the effectiveness of Uniper's established corporate governance framework is tracked.

Metrics

G1-4 Incidents of corruption or bribery

In the reporting year, the following incidents relating to corruption and bribery that resulted in convictions occurred:

	Year 2024
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws (€)	0

In the reporting year, no breaches with regards to anti-corruption and anti-bribery were reported. However, if such breaches were to occur, several mitigating measures are internally assessed and implemented according to each case, such as:

- Tailor-made training sessions
- Labor law sanctions under applicable law
- Raise awareness through communication (e.g., articles, posts, newsletters, etc.) via the intranet
- Implement new internal processes, monitor concepts, raise standard of preventive mitigating measures and
- Adjustment of contractual clauses, Compliance contract management (as preventive measures)

ASSURANCE REPORT OF THE INDEPENDENT GERMAN PUBLIC AUDITOR ON A LIMITED ASSURANCE ENGAGEMENT IN RELATION TO THE GROUP SUSTAINABILITY REPORT

To Uniper SE, Düsseldorf

Assurance Conclusion

We have conducted a limited assurance engagement on the group sustainability report of Uniper SE, Düsseldorf, (hereinafter the „Company“) included in section "Group Sustainability Report" of the group management report, which is combined with the Company's management report, for the financial year from 1 January to 31 December 2024 (hereinafter the "Group Sustainability Report"). The Group Sustainability Report has been prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 as well as §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] to prepare a group non-financial statement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group Sustainability Report is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, § 315c in conjunction with §§ 289c to 289e HGB to prepare a group non-financial statement as well as with the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that no matters have come to our attention that cause us to believe:

- that the accompanying Group Sustainability Report does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information to be included in the Group Sustainability Report (hereinafter the "materiality assessment") is not, in all material respects, in accordance with the description set out in section "IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities" of the Group Sustainability Report, or
- that the disclosures set out in section "EU Taxonomy Regulation" of the Group Sustainability Report do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the "German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Report" section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibility of the Executive Directors and the Supervisory Board for the Group Sustainability Report

The executive directors are responsible for the preparation of the Group Sustainability Report in accordance with the requirements of the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Group Sustainability Report in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Group Sustainability Report) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group Sustainability Report, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group Sustainability Report.

Inherent Limitations in the Preparation of the Group Sustainability Report

The CSRD and the relevant German statutory and other European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Group Sustainability Report.

German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Report

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the group sustainability report has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Group Sustainability Report.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Group Sustainability Report, including the materiality assessment process carried out by the Company to identify the information to be included in the Group Sustainability Report.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls. In addition, the risk of not detecting a material misstatement within value chain information from sources not under the control of the company (value chain information) is generally higher than the risk of not detecting a material misstatement of value chain information from sources under the control of the company, as both the executive directors of the Company and we, as assurance practitioners, are ordinarily subject to limitations on direct access to the sources of value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group Sustainability Report.
- inquired of the executive directors and relevant employees involved in the preparation of the Group Sustainability Report about the preparation process, including the materiality assessment process carried out by the company to identify the information to be included in the Group Sustainability Report, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the Group Sustainability Report.
- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors have been unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Report.
- performed site visits.
- considered the presentation of the information in the Group Sustainability Report.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability 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. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any responsibility, duty of care or liability towards third parties.

Düsseldorf, 24 February 2025

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

sgd. Aissata Touré
Wirtschaftsprüferin
[German public auditor]

sgd. Theres Schäfer
Wirtschaftsprüferin
[German public auditor]