

GRI Index

GRI 102-55 The 2023 Uniper Sustainability Report is guided by the standards of the Global Reporting Initiative (GRI): “Core” option. References indicate which disclosures fulfill which GRI standards. In cases where a disclosure does not fulfill a standard completely, the Index provides additional information. In addition, we show the relationship to the United Nations Sustainable Development Goals (SDGs).

GRI indicator and disclosure name		Location	Comments	SDGs
102: General information 2023				
Organizational profile				
102-1	Name of the organization	Annual Report 2023 – Corporate Profile – Business Model		
102-2	Activities, brands, products, and services	Annual Report 2023 – Corporate Profile – Business Model		
102-3	Location of headquarters	Annual Report 2023 – Corporate Profile – Business Model		
102-4	Location of operations	Annual Report 2023 – Corporate Profile – Business Model		
102-5	Ownership and legal form	Annual Report 2023 – Corporate Profile – Business Model		
102-6	Markets served	Annual Report 2023 – Corporate Profile – Business Model		
102-7	Scale of the organization	Annual Report 2023 – Performance Indicators at a Glance		
102-8	Information on employees and other workers	Annual Report 2023 – Performance Indicators at a Glance Sustainability Report 2023 – Appendix – Fair and Attractive Employer		5, 8
102-10	Significant changes to the organization and its supply chain	Annual Report 2023 – Business Report – Business Performance – Business Developments and Key Events in 2023 Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1 – Direct CO ₂ Emissions from Fuel Combustion by Country		
102-11	Precautionary Principle or approach	Annual Report 2023 – Risk and Chances Report – Risk Management System Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Uniper aims for climate neutrality by 2040 Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments	ESG (Environmental, Social and Governance) risk management is part of Uniper’s overall risk management processes. A key component is the management of health and safety risks.	
102-12	External initiatives	Sustainability Report 2023 – People & society – Fair and attractive employer – Enhancing our attractiveness as an employer Sustainability Report 2023 – People & society – Human rights Sustainability Report 2023 – Responsible Governance – Mitigating ESG risks in the coal supply chain Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Mapping methane emissions Sustainability Report 2023 – Responsible Governance – Stakeholder engagement – Investor relations Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Hydrogen: the key to decarbonizing industry Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Lobbying Sustainability Report 2023 – Responsible Governance – Stakeholder engagement – Bettercoal: Colombia and South Africa working groups		16, 17
102-13	Membership of associations	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Lobbying		

GRI indicator and disclosure name	Location	Comments	SDGs
Strategy			
102-14	Statement from senior decision-maker	Sustainability Report 2023 – Overview – Foreword	
102-15	Key impacts, risks, and opportunities	Annual Report 2023 – Risk and Chances Report Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Uniper aims for climate neutrality by 2040 Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment	
Ethics and Integrity			
102-16	Values, principles, standards, and norms of behavior	Annual Report 2023 – Relevant Information about Management Practices Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments Sustainability Report 2023 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct	
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence – Risk levels and number of counterparties in 2023 Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments Sustainability Report 2023 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment and fostering inclusion	
Governance			
102-18	Governance structure	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments	
102-19	Delegating authority	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments	
102-20	Executive-level responsibility for economic, environmental, and social topics	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments Sustainability Report 2023 – Responsible Governance – Corporate governance – How we manage our commitments – Sustainability Policies Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Compliance Management System	
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2023 – Responsible governance – Stakeholder engagement	
102-22	Composition of the highest governance body and its committees	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees Annual Report 2023 – Information About the Supervisory Board and the Board of Management	
102-23	Chair of the highest governance body	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Board of Management / Supervisory Board	
102-24	Nominating and selecting the highest governance body	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Nomination Committee Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Supervisory Board	

GRI indicator and disclosure name	Location	Comments	SDGs
102-25 Conflicts of interest	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Independence and Conflicts of Interests		
102-26 Role of highest governance body in setting purpose, values, and strategy	Annual Report 2023 – Description of the Functioning of the Management Board and Supervisory Board and of the Composition and Functioning of Their Committees – Management Board / Supervisory Board Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments		
102-27 Collective knowledge of highest governance body	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance		
102-29 Identifying and managing economic, environmental, and social impacts	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments		
102-30 Effectiveness of risk management processes	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance Annual Report 2023 – Risk and Chances Report Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Tax transparency		
102-31 Review of economic, environmental, and social topics	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments		
102-32 Highest governance body's role in sustainability reporting	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance		
102-33 Communicating critical concerns	Annual Report 2023 – Combined Separate Non-Financial Report 2023 – Uniper Sustainability Governance Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments		
102-35 Remuneration policies	Annual Report 2023 – Compensation Report		
102-36 Process for determining remuneration	Annual Report 2023 – Consolidated Financial Statements – Notes – Other disclosures – Compensation of Board of Management and Supervisory Board		
Stakeholder engagement			
102-40 List of stakeholder groups	Sustainability Report 2023 – Responsible Governance – Stakeholder engagement Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment	Uniper's most important stakeholder groups are: customers, shareholders, investors, employees, contractors, suppliers, local governments and regulatory bodies, communities who live near our operations, NGOs, media, and the general public.	8, 16, 17
102-41 Collective bargaining agreements	Sustainability Report 2023 – Key Figures – People & Society – Fair and attractive employer – Employees covered by collective bargaining agreements		8, 16, 17
102-42 Identifying and selecting stakeholders	Sustainability Report 2023 – Responsible Governance – Stakeholder engagement	Partially disclosed. Uniper's stakeholder identification and selection process is not explicitly described, but being an energy provider, it is clear that our important stakeholder groups are customers, shareholders, investors, employees, contractors, suppliers, local governments and regulatory bodies, communities who live near our operations, NGOs, media, and the general public.	8, 16, 17
102-43 Approach to stakeholder engagement	Sustainability Report 2023 – Responsible Governance – Mitigating ESG risks in the coal supply chain Sustainability Report 2023 – People & society – Just transition Sustainability Report 2023 – Responsible Governance – Stakeholder engagement Sustainability Report 2023 – Responsible Governance – Stakeholder engagement – Bettercoal: Colombia and South Africa working groups Sustainability Report 2023 – Responsible Governance – Stakeholder engagement – Investor relations Sustainability Report 2023 – Responsible Governance – Stakeholder engagement	Partially disclosed.	8, 16, 17
102-44 Key topics and concerns raised	Sustainability Report 2023 – Responsible Governance – Stakeholder engagement Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment		8, 16, 17

GRI indicator and disclosure name	Location	Comments	SDGs
Reporting practice			
102-45	Entities included in the consolidated financial statements	Sustainability Report 2023 – About this report	
102-46	Defining report content and topic Boundaries	Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment	
102-47	List of material topics	Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment	
102-48	Restatements of information	Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data	
102-49	Changes in reporting	Sustainability Report 2023 – About this report Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Materiality assessment Sustainability Report 2023 – Overview – Sustainability strategy and material topics – Sustainability strategy	Material topics, data, and key figures shown in the previous year's report were updated on the basis of validation processes. Where appropriate, changes are marked and reported accordingly.
102-50	Reporting period	Sustainability Report 2023 – About this report	
102-51	Date of most recent report	Sustainability Report 2023 – About this report	
102-52	Reporting cycle	Sustainability Report 2023 – About this report	
102-53	Contact point for questions regarding the report	Sustainability Report 2023 – Back cover	
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2023 – About this report	The report's descriptions of our materiality assessment and management approach reflect the standards of the Global Reporting Initiative (GRI). The report uses GRI indicators to disclose information on selected issues; their use is referenced in each instance. We are working towards reporting in accordance with the GRI Standards: Core Option to provide our stakeholders with a more comprehensive overview.
102-55	GRI content index	GRI content index	
205: Anti-corruption 2016			
103-1/2/3	Management approach	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Compliance management system	
205-1	Operations assessed for risks related to corruption	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption Sustainability Report 2023 – Responsible Governance – Corporate Governance – ESG risk management and due diligence	16
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of Conduct Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments – HSSE & Sustainability Improvement Plan	Uniper's employees have access to anti-corruption policies and procedures on our internal website. 16
205-3	Confirmed incidents of corruption and actions taken	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption	16
207: Tax 2019			
103-1/2/3	Management approach	Tax Transparency Report 2023 Sustainability Report 2023 – Responsible governance – Business ethics and compliance – Tax transparency	

GRI indicator and disclosure name		Location	Comments	SDGs
207-1	Approach to tax	Tax Transparency Report 2023 Sustainability Report 2023 – Responsible governance – Business ethics and compliance – Tax transparency		
207-2	Tax governance, control, and risk management	Tax Transparency Report 2023		
207-3	Stakeholder engagement and management of concerns related to tax	Tax Transparency Report 2023 Sustainability Report 2023 – Responsible governance – Business ethics and compliance – Tax transparency		
207-4	Country-by-country reporting	Tax Transparency Report 2023 Sustainability Report 2023 – Responsible governance – Business ethics and compliance – Tax transparency		
302: Energy 2016				
103-1/2/3	Management approach	Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Uniper aims for climate neutrality by 2040 Sustainability Report 2023 – Planet – Energy efficiency Sustainability Report 2023 – Planet – Energy efficiency – Flexible, efficient power plants		
302-1	Energy consumption within the organization	Sustainability Report 2023 – Appendix – Planet – Natural gas consumption by our own power plants by country	Partially disclosed. Uniper reports on natural gas consumption by country.	7, 12, 13
302-2	Energy consumption outside of the organization		Not disclosed	
302-3	Energy intensity		Not disclosed. Uniper does not disclose quantifiable data on the energy intensity ratio of the company (and types of energy included – fuel, electricity, heating, cooling).	7, 12, 13
302-4	Reduction of energy consumption	Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Phasing out coal while making energy supply fit for the future Sustainability Report 2023 – Planet – Energy efficiency	Partially disclosed. Uniper describes efforts to increase power plant energy efficiency and reduce energy consumption in office buildings. The amount by which energy consumption has been reduced, as well as calculations and methodologies, are not disclosed.	7, 9, 12, 13
302-5	Reductions in energy requirements of products and services	Sustainability Report 2023 – Planet – Energy efficiency	Partially disclosed.	7, 9, 12, 13
303: Water and Effluents 2018				
103-1/2/3	Management approach	Sustainability Report 2023 – Planet – Water use and optimization		
303-1	Interactions with water as a shared resource	Sustainability Report 2023 – Planet – Water use and optimization	Partially disclosed. Cooling water withdrawal and discharge data is reported.	12
303-2	Management of water discharge-related impacts	Sustainability Report 2023 – Planet – Water use and optimization	National and local legislation and good practice define the minimum requirements and standards for water use. Uniper complies with all applicable laws and regulations. The EU enacted the Water Framework Directive (WFD) in 2000. It obliges member states to achieve a good status for all bodies of water within their jurisdiction. We fully support the WFD.	
303-3	Water withdrawal	Sustainability Report 2023 – Planet – Water use and optimization – Total water consumption Sustainability Report 2023 – Appendix – Planet – Water use and optimization		12

GRI indicator and disclosure name	Location	Comments	SDGs
303-4 Water discharge	Sustainability Report 2023 – Planet – Water use and optimization – Total water consumption Sustainability Report 2023 – Appendix – Planet – Water use and optimization		12
304: Biodiversity 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – Planet – Biodiversity		
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability Report 2023 – Planet – Biodiversity	Partially disclosed. We disclose some operational sites that are located in protected areas or areas of high biodiversity value, but do not publish all requested information, such as size of operational site or biodiversity value.	
304-2 Significant impacts of activities, products, and services on biodiversity	Sustainability Report 2023 – Planet – Biodiversity	Partially disclosed.	15
304-3 Habitats protected or restored	Sustainability Report 2023 – Planet – Biodiversity	Partially disclosed. Uniper publishes measures implemented to protect or restore habitats but does not publish the size of habitats.	15
305: Emissions 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – Planet Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Uniper aims for climate neutrality by 2040 Sustainability Report 2023 – Planet – Continually improving our environmental performance Sustainability Report 2023 – Planet – Emissions to air, land, and water		
305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2023 – Appendix – Planet – Climate change and greenhouse gas emissions Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data		12, 13
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2023 – Appendix – Planet – Climate change and greenhouse gas emissions Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data		12, 13
305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data Sustainability Report 2023 – Appendix – Planet – Climate change and greenhouse gas emissions		12, 13
305-4 GHG emissions intensity	Annual Report 2023 – Performance Indicators at a Glance Sustainability Report 2023 – Appendix – Planet – Climate change and greenhouse gas emissions Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1 – Direct CO ₂ Emissions from Fuel Combustion by Country	Uniper reports carbon emissions intensity: We calculate carbon intensity using the financial control approach. This means that our carbon intensity is the ratio of the direct CO ₂ emissions from our fully consolidated, stationary fossil-fueled power plants and power-and-heat plants to these plants' power and heat output.	12, 13
305-5 Reductions of GHG emissions	Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Phasing out coal while making energy supply fit for the future Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Carbon emissions data – Scope 1 Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Green generation Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Decarbonizing our gas-turbine fleet Sustainability Report 2023 – Planet – Climate change and greenhouse gas emissions – Greener commodities		12, 13
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Report 2023 – Planet – Emissions to air, land, and water Sustainability Report 2023 – Appendix – Planet – Emissions to air, land and water Sustainability Report 2023 – Key figures – Planet – Dust emissions	Partially disclosed. Uniper reports NOx and SO2 emissions, and dust (particulate matter). Uniper does not report persistent organic pollutants (POPs), volatile organic compounds (VOCs), or hazardous air pollutants. Methodologies and calculations are not disclosed.	12, 13

GRI indicator and disclosure name	Location	Comments	SDGs
306: Waste 2023			
103-1/2/3	Management approach	Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management	
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management – Reducing radioactive waste in Sweden Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management – A new dismantling milestone	
306-2	Management of significant waste-related impacts	Sustainability Report 2023 – Planet – Circular economy and waste management – Circular economy – From fuel to construction material Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management – Managing radioactive waste in Sweden Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management – A new dismantling milestone	
306-3	Waste generated	Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management Sustainability Report 2023 – Planet – Circular economy and waste management – Waste management – Reducing radioactive waste in Sweden Sustainability Report 2023 – Appendix – Planet – European hazardous and non-hazardous operational waste Sustainability Report 2023 – Appendix – Planet – Pulverized fly ash (PFA), furnace bottom ash (FBA), and gypsum	Partially disclosed. 12
306-4	Waste diverted from disposal	Sustainability Report 2023 – Appendix – Planet – European hazardous and non-hazardous operational waste	
306-5	Waste directed to disposal	Sustainability Report 2023 – Key figures – Planet – European hazardous and non-hazardous operational waste Sustainability Report 2023 – Planet – Circular economy and waste management – Circular economy – Uniper's byproducts	
307: Environmental Compliance 2016			
103-1/2/3	Management approach	Sustainability Report 2023 – Planet – Continually improving our environmental performance	
307-1	Noncompliance with environmental laws and regulations	Sustainability Report 2023 – Planet – Legal issues	Partially disclosed.
401: Employment 2016			
103-1/2/3	Management approach	Sustainability Report 2023 – People & society – Fair and attractive employer – Managing and rewarding our workforce	
401-1	New employee hires and employee turnover	Annual Report 2023 – Performance Indicators at a Glance Sustainability Report 2023 – People & society – Fair and attractive employer – Managing and rewarding our workforce Sustainability Report 2023 – Appendix – People & society – New hires, part-timers Sustainability Report 2023 – Appendix – People & society – Share of new hires from external market Sustainability Report 2023 – Appendix – People & society – Voluntary and non-voluntary leavers Sustainability Report 2023 – Appendix – People & society – Voluntary leavers	Uniper discloses new hires from the external market by age range, gender, and country of employment. Reports voluntary and involuntary leavers by age and duration of employment, and by gender and duration of employment. 5, 8

GRI indicator and disclosure name	Location	Comments	SDGs
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2023 – People & society – Fair and attractive employer – Managing and rewarding our workforce	Uniper provides its employees with valuable benefits, such as disability insurance and family coverage. In several countries, it provides attractive retirement planning as well. Temporary or part-time employees are not addressed.	8
403: Occupational Health and Safety 2018			
103-1/2/3 Management approach	Sustainability Report 2023 – People & society – Health, safety, and wellbeing Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Striving to improve safety		
403-1 Occupational health and safety management system	Sustainability Report 2023 – People & society – Health, safety, and wellbeing Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management		8
403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management		8
403-3 Occupational health services	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Supporting health and wellbeing		8
403-4 Worker participation, consultation, and communication on occupational health and safety		Not disclosed.	8
403-5 Worker training on occupational health and safety on occupational health and safety	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management		8
403-6 Promotion of worker health	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Supporting health and wellbeing	Partially disclosed. Uniper’s integrated health approach offers all employees access to a wide range of services, from medical checkups and extensive exercise programs to mental well-being campaigns.	8
403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2023 – People & society – Health, safety, and wellbeing Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management	Partially disclosed. The H&S management systems of all our operating entities are certified to ISO 45001, the internationally recognized standard for H&S management, and are regularly reviewed and certified by independent experts. Not disclosed: the number and percentage of all employees and workers who are not employees whose work and/or workplace is controlled by Uniper who are covered by such a system that has been internally audited, or that has been audited or certified by an external party.	8
403-9 Work-related injuries	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Striving to improve safety Sustainability Report 2023 – Key figures – People & society – Health, safety, and wellbeing – safety metrics	Partially disclosed. Uniper reports employee and contractor total recordable incident frequency (TRIF) and lost-time injury frequency (LTIF).	8
404: Training and Education 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – People & society – Fair and attractive employer Sustainability Report 2023 – People & society – Fair and attractive employer – Enhancing our attractiveness as an employer		

GRI indicator and disclosure name	Location	Comments	SDGs
404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment, fostering inclusion		
	Sustainability Report 2023 – People & society – Fair and attractive employer – Uniper Trainee Program		
	Sustainability Report 2023 – People & society – Fair and attractive employer – Training		
	Sustainability Report 2023 – People & society – Health, safety, and wellbeing – Comprehensive HSSE management		
	Sustainability Report 2023 – People & society – Just transition		
	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct		
	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Anti-corruption		
	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Safeguarding personal data		
	Sustainability Report 2023 – Responsible Governance – Customer rights and satisfaction – Protection of Customer Data		
	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence		
	Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments		
	Sustainability Report 2023 – Responsible Governance – Corporate Governance – How we manage our commitments – HSSE & Sustainability Improvement Plan		
405: Diversity and Equal Opportunity 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion		
	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – How we manage Diversity, Equity and Inclusion		
	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – Preventing discrimination and harassment and fostering inclusion		
	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – Promoting gender equality and fostering talented women		
405-1 Diversity of governance bodies and employees	Annual Report 2023 – Performance Indicators at a Glance	Uniper reports the percentage of high-level positions held by which gender. Employee numbers by gender and country of employment are disclosed. Diversity by other diversity factors is not disclosed. The annual report discloses the percentage of female employees and the average age of employees.	5
	Sustainability Report 2023 – People & society – Diversity, equity, and inclusion – Promoting gender equality and fostering talented women		
	Sustainability Report 2023 – Appendix		
	Sustainability Report 2023 – Appendix – People & society – Total number of employees		
408: Child Labor 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – People & society – Human rights		
408-1 Operations and suppliers at significant risk for incidents of child labor		Not disclosed.	8, 16
409: Forced or Compulsory Labor 2016			
103-1/2/3 Management approach	Sustainability Report 2023 – People & society – Human rights		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2023 – People & society – Human rights	Partially disclosed.	8, 16

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412: Human Rights Assessment 2016				
103-1/2/3	Management approach	Sustainability Report 2023 – People & society – Human rights Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Compliance – Code of conduct Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence	Uniper publishes a Modern Slavery and Human Trafficking Statement for the UK, recognizing the importance of human rights and describing policies underlining it.	
412-1	Operations that have been subject to human rights reviews or impact assessments	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence	Uniper conducts an annual global assessment, which is based on a combination of economic and social indexes, to map country-specific issues that may directly affect our company if we pursue new business opportunities. These issues include working conditions, the violation of political rights and civil liberties, and security threats. The total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments by country is not disclosed.	8, 16
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Report 2023 – People & society – Human rights Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence	The total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening is not disclosed.	
414: Supplier social assessment 2016				
103-1/2/3	Management approach	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence		
414-1	New suppliers that were screened using social criteria	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence		8
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report 2023 – Responsible Governance – ESG risk management and due diligence		8
417: Marketing and Labeling 2016				
103-1/2/3	Management approach	Sustainability Report 2023 – Responsible Governance – Customer rights and satisfaction – Marketing communications		
417-1	Requirements for product and service information and labeling	Sustainability Report 2023 – Responsible Governance – Customer rights and satisfaction – Marketing communications		12
418: Customer Privacy 2016				
103-1/2/3	Management approach	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Safeguarding personal data Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Safeguarding personal data – GDPR Compliance Sustainability Report 2023 – Responsible Governance – Customer rights and satisfaction – Protection of Customer Data		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report 2023 – Responsible Governance – Business ethics and compliance – Safeguarding personal data – GDPR Compliance		

GRI indicator and disclosure name		Location	Comments	SDGs
G4 Electric Utilities Sector Disclosures				
Economic disclosures				
Availability and reliability				
103-1/2/3	Management approach	Sustainability Report 2023 – People & society – Secure and affordable energy supply Sustainability Report 2023 – People & society – Secure and affordable energy supply		
G4 EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Sustainability Report 2023 – People & society – Secure and affordable energy supply – Uniper’s power generation fleet		7
System efficiency				
103-1/2/3	Management approach	Sustainability Report 2023 – Planet – Energy efficiency		
G4 EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime	Sustainability Report 2023 – Planet – Energy efficiency		7