ANNEX
GRI Content Index and CSR-RUG Disclosures (I)

The GRI Content Index maps all GRI disclosures made to the relevant sections of this report. This report has been prepared in accordance with the GRI Standards: Core option. All GRI disclosures relate to the 2016 GRI Standards with the exception of GRI 403, which relates to 2018. The topic-specific disclosures in part (II) of the table have been assigned to the aspects in the German CSR Directive Implementation Act ("CSR-Richtlinie-Umsetzungsgesetz" – CSR-RUG).

GRI 102: General Disclosures

GRI Standard number	GRI Standard title	Reference to relevant sections of the report/ other sources, comments	Page number
ORGANIZATIONAL PROFILE			
GRI 102-1	Name of the organization	Company Profile	6
GRI 102-2	Activities, brands, products, and services	Company Profile	6ff.
GRI 102-3	Location of headquarters	Publication Details	122
GRI 102-4	Location of operations	Company Profile	6ff.
GRI 102-5	Ownership and legal form	AR: Business Development	
GRI 102-6	Markets served	Company Profile; AR: United Internet at a Glance; Business Development; General Economic and Sector Conditions; Opportunity Report	6ff.
GRI 102-7	Scale of the organization	Company Profile; Our Human Resources Strategy and HR Organization	6ff. 59ff.
GRI 102-8	Information on employees and other workers	Our Human Resources Strategy and HR Organization; Implementing Diversity	59ff. 68f.
GRI 102-9	Supply chain	Description of Our Supply and Value Chain	94ff.
GRI 102-10	Significant changes to the organization and its supply chain	Company Profile; AR: Business Model; Business Development	6ff.
GRI 102-11	Precautionary Principle or approach	Risk Management; Compliance and Anti-corruption; AR: Declaration on Company Management/ Corporate Governance Report; Risk, Opportunity and Forecast Report	11 11ff.
GRI 102-12	External initiatives	Stakeholder Dialog; Corporate Digital Responsibility (GAIA-X); Association Work and Cooperative Ventures; United Internet as an Employer (Top Employers Institute; Fair Company Initiative; "Deutschlandstipendium"; Diversity Day; "Komm, mach MINT"); Hardware in Data Centers and Office Buildings Our Social Commitment (UNICEF)	19f. 52 53f. 66ff. 86f. 101ff.
GRI 102-13	Membership of associations	Stakeholder Dialog; Association Work and Cooperative Ventures	19f. 53f.

STRATEGY

GRI 102-14	Statement from senior decision-maker	Foreword by Martin Mildner	4f.

ETHICS AND INTEGRITY

GRI 102-16	Values, principles, standards, and norms of behavior	The Basis for Acting Responsibly; Compliance and Anti-corruption; Our Values and Guidelines; Our Values and Corporate Culture	10f. 11ff. 11 59ff.

GOVERNANCE

GRI 102-18	Governance structure	The Basis for Acting Responsibly; AR: Declaration on Company Management/ Corporate Governance Report	10f.
GRI 102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Management	19f.

STAKEHOLDER ENGAGEMENT

GRI 102-40	List of stakeholder groups	Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders	19f. 118
GRI 102-41	Collective bargaining agreements	Fair Pay	73
GRI 102-42	Identifying and selecting stakeholders	Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders	19f. 118
GRI 102-43	Approach to stakeholder engagement	Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders	19f. 118
GRI 102-44	Key topics and concerns raised	Definition of Materiality: Topics and Action Areas; Stakeholder Dialog; Results: Materiality Matrix	14f. 19f. 119ff.

REPORTING PRACTICE

GRI 102-45	Entities included in the consolidated financial statements	Our Vision; About this Report: Reporting Period, Reporting Cycle, and Scope of Application AR: Business Development; Notes to the Consolidated Financial Statements	6 121
GRI 102-46	Defining report content and topic Boundaries	Definition of Materiality: Topics and Action Areas; Process Used to Define Material Topics	14f. 116ff.
GRI 102-47	List of material topics	Materiality Analysis: Topics and Action Areas	14f.
GRI 102-48	Restatements of information	New Developments; In addition, representations are indicated where relevant.	14
GRI 102-49	Changes in reporting	New Developments	14
GRI 102-50	Reporting period	About this Report: Reporting Period, Reporting Cycle, and Scope of Application	121
GRI 102-51	Date of most recent report	About this Report: Reporting Period, Reporting Cycle, and Scope of Application	121
GRI 102-52	Reporting cycle	About this Report: Reporting Period, Reporting Cycle, and Scope of Application	121
GRI 102-53	Contact point for questions regarding the report	Publication Details	122
GRI 102-54	Claims of reporting in accordance with the GRI Standards	GRI Content Index	110ff.
GRI 102-55	GRI Content Index	GRI Content Index	110ff.
GRI 102-56	External assurance	About this Report: Preparation, Publication, and Examination of the Sustainability Report	121

GRI Content Index and CSR–RUG Disclosures (II)

Topic-specific Standards 2016 (GRI 200 – Economic, GRI 300 – Environmental, GRI 400 – Social) and Management Approach (GRI 103)[1] and 2018 (GRI 403).

GRI Standard number	GRI Standard title	Reference to relevant sections of the report/ other sources, comments	Page number
SOCIAL MATTERS			
GRI 103	**Management Approach**	**OUR SOCIAL COMMITMENT**	**101ff.**
GRI 203	**Indirect Economic Impacts**		
GRI 203-1	Infrastructure investments and services supported	Company Profile	6ff.
GRI 203-2	Significant indirect economic impacts	United Internet for UNICEF	105ff.
ANTI-CORRUPTION AND BRIBERY MATTERS			
GRI 103	**Management Approach**	**COMPLIANCE AND ANTI-CORRUPTION**	**11ff.**
GRI 205	**Anti-corruption**		
GRI 205-2	Communication and training about anti-corruption policies and procedures	Compliance and Anti-corruption	12f.
GRI 205-3	Confirmed incidents of corruption and actions taken	Compliance and Anti-corruption	12f.
ENVIRONMENTAL MATTERS			
GRI 103	**Management Approach**	**CLIMATE AND ENVIRONMENTAL PROTECTION**	**78ff.**
GRI 201	**Economic Performance**		
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Climate and Environmental Protection	78ff.
GRI 301	**Materials**		
GRI 301-1	Materials used by weight or volume	Material Consumption and Logistics; Hardware in Data Centers and Office Buildings; Materials Used for Shipments; Paper Consumption	85ff. 86f. 87ff. 90
GRI 302	**Energy**		
GRI 302-1	Energy consumption within the organization	Energy Consumption; Employee Mobility	80ff. 90ff.
GRI 302-2	Energy consumption outside of the organization	Energy Consumption; Emissions from Shipping Distances; Employee Mobility	80ff. 89 90ff.
GRI 302-3	Energy intensity	Energy Consumption	80ff.
GRI 302-4	Reduction of energy consumption	Energy Consumption	80ff.
GRI 305	**Emissions**		
GRI 305-1	Direct (Scope 1) GHG emissions	Energy Consumption; Employee Mobility	80ff. 90ff.
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Energy Consumption; Employee Mobility	80ff. 90ff.
GRI 305-3	Other indirect (Scope 3) GHG emissions	Energy Consumption; Hardware in Data Centers and Office Buildings; Emissions from Shipping Distances; Paper Consumption; Employee Mobility	80ff. 87 89 90 90ff.

GRI 308	**Supplier Environmental Assessment**	**UNITED INTERNET AS A BUSINESS PARTNER**	**93ff.**
GRI 308-1	New suppliers that were screened using environmental criteria	Code of Conduct for Business Partners: Implementation	99.
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Impacts on the Value Chain	96f.

EMPLOYEE MATTERS

GRI 103	**Management Approach**	**UNITED INTERNET AS AN EMPLOYER**	**57ff.**
GRI 401	**Employment**		
GRI 401-1	New employee hires and employee turnover	Our Human Resources Strategy and HR Organization; Implementing Diversity	58ff. 68f.
GRI 403	**Occupational Health and Safety**	**Occupational Health and Safety;**	**73ff.**
GRI 403-1	Occupational health and safety management system	Occupational Health Management	74ff.
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Employee Absences in Figures	73ff. 77
GRI 403-3	Occupational health services	Occupational Health Management	74ff.
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health Management	75
GRI 403-5	Worker training on occupational health and safety	Occupational Health and Safety, Including Data Center Safety	76f.
GRI 403-6	Promotion of worker health	Occupational Health Management	75
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety, Including Data Center Safety	76f.
GRI 403-8	Workers covered by an occupational health and safety management system	Occupational Health Management	74ff.
GRI 403-9	Work-related injuries	Employee Absences in Figures	77
GRI 403-10	Work-related ill health	Employee Absences in Figures	77
GRI 404	**Training and Education**	**Training and Education; Development and Prospects;**	**62ff. 62ff.**
GRI 404-1	Average hours of training per year per employee	Training and Education in Figures	65
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Training and Education; Development and Prospects; Personal Development Opportunities	62ff. 62ff. 63ff.
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Training and Education; Development and Prospects	62ff. 62ff.
GRI 405	**Diversity and Equal Opportunity**		**67ff.**
GRI 405-1	Diversity of governance bodies and employees	Diversity of the Management Board and Supervisory Board; Diversity and Equal Opportunities	10 67ff.
GRI 405-2	Ratio of basic salary and remuneration of women to men	Fair Pay	73
GRI 406	**Non-discrimination**		
GRI 406-1	Incidents of discrimination and corrective actions taken	Diversity and Equal Opportunity	68ff.

RESPECT FOR HUMAN RIGHTS

GRI 103	**Management Approach**	**Compliance and Anti-corruption;**	**11ff.**
		United Internet as a Business Partner	**92ff.**
GRI 408	**Child Labor**		
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Code of Conduct for Business Partners: Human and Labor Rights	99
GRI 409	**Forced or Compulsory Labor**		
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Conduct for Business Partners: Human and Labor Rights	99
GRI 414	**Supplier Social Assessment**		
GRI 414-1	New suppliers that were screened using social criteria	Cooperation with Our Business Partners; Code of Conduct for Business Partners: Implementation	96ff. 99
GRI 414-2	Negative social impacts in the supply chain and actions taken	Impacts on the Value Chain; Responsibility for Human Rights Due Diligence; Code of Conduct for Business Partners: Human and Labor Rights	96 97f. 99

CUSTOMER-RELATED MATTERS

GRI 103	**Management Approach**	**CUSTOMER-RELATED MATTERS AND PRODUCT RESPONSIBILITY;**	**21ff.**
		CORPORATE DIGITAL RESPONSIBILITY	**35ff.**
GRI 416	**Customer Health and Safety**		
GRI 416-1	Assessment of the health and safety impacts of product and service categories	Product Responsibility	33f.
GRI 417	**Marketing and Labeling**		
GRI 417-1	Requirements for product and service information and labeling	Transparency Initiative at 1&1 IONOS; Responsibility for Youth Protection; Information Protection Measures; Product Security; Material Consumption and Logistics, particularly Customer Hardware	31f. 34 43ff. 45ff. 85ff.
GRI 418	**Customer Privacy**		
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Ensuring Data Privacy at United Internet	40f.

(1) The description of the management approaches in accordance with GRI 103 covers GRI Standards 103-1, 103-2, and 103-3. In addition to the GRI requirements, the description of the management approaches complies with the statutory requirements for the presentation of the policies pursued in relation to the non-financial aspects.