

GRI Content Index

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

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

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

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