

## 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 102-54

GRI 102-55

#### GRI 102: General Disclosures

| GRI Standard number           | GRI Standard title   | Reference to relevant sections of the report / other sources, comments  | Page number  |
|-------------------------------|--|---|--|
| <b>ORGANIZATIONAL PROFILE</b> |  |   |  |
| GRI 102-1                     | Name of the organization                                     | Company Profile   | 7  |
| GRI 102-2                     | Activities, brands, products, and services                   | Company Profile   | 7  |
| GRI 102-3                     | Location of headquarters                                     | Publication Details   | 125  |
| GRI 102-4                     | Location of operations                                       | Company Profile   | 7 ff.  |
| GRI 102-5                     | Ownership and legal form                                     | AR: Business Development  |  |
| GRI 102-6                     | Markets served   | Company Profile;<br>AR: United Internet at a Glance; Business Development;<br>General Economic and Sector Conditions; Opportunity Report  | 7 ff.  |
| GRI 102-7                     | Scale of the organization                                    | Company Profile;<br>Our Human Resources Strategy and HR Organization  | 7 ff.<br>62 ff.  |
| GRI 102-8                     | Information on employees and other workers                   | Our Human Resources Strategy and HR Organization;<br>Gender Equality  | 62 ff.<br>72 ff.   |
| GRI 102-9                     | Supply chain   | Description of Our Supply and Value Chain;  | 98   |
| GRI 102-10                    | Significant changes to the organization and its supply chain | Company Profile;<br>AR: Business Model; Business Development  | 7 ff.  |
| GRI 102-11                    | Precautionary Principle or approach                          | Risk Management;<br>Compliance and Anti-corruption;<br>AR: Declaration on Company Management /Corporate Governance Report; Risk, Opportunity and Forecast Report  | 12<br>13 ff.   |
| GRI 102-12                    | External initiatives   | Stakeholder Dialog;<br>Corporate Digital Responsibility (Gaia-X);<br>Association Work and Cooperative Ventures;<br>United Internet as an Employer (Top Employers Institute;<br>Fair Company Initiative; Diversity Days);<br>Recruiting and Retaining Young Talent;<br>Hardware in Data Centers and Office Buildings<br>United Internet for UNICEF | 21 f.<br>53<br>57 f.<br>65 ff.<br>69<br>90 f.<br>106 ff. |
| GRI 102-13                    | Membership of associations                                   | Stakeholder Dialog;<br>Association Work and Cooperative Ventures  | 22 f.<br>57 f.   |

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|-------------------------------|---|---|---------------------------------|
| <b>STRATEGY</b>               |   |   |                                 |
| GRI 102-14                    | Statement from senior decision-maker  | Foreword by Martin Mildner  | 4 f.                            |
| <b>ETHICS AND INTEGRITY</b>   |   |   |                                 |
| GRI 102-16                    | Values, principles, standards, and norms of behavior                          | The Basis for Acting Responsibly;<br>Our Values and Guidelines;<br>Compliance and Anti-Corruption;<br>Our Values and Corporate Culture                                    | 11 f.<br>12<br>13 ff.<br>62 ff. |
| <b>GOVERNANCE</b>             |   |   |                                 |
| GRI 102-18                    | Governance structure  | The Basis for Acting Responsibly;<br>AR: Declaration on Company Management /Corporate Governance Report;  | 11 f.                           |
| GRI 102-20                    | Executive-level responsibility for economic, environmental, and social topics | Sustainability Management   | 21                              |
| <b>STAKEHOLDER ENGAGEMENT</b> |   |   |                                 |
| GRI 102-40                    | List of stakeholder groups  | Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders  | 21 f.<br>121 ff.                |
| GRI 102-41                    | Collective bargaining agreements  | Fair Pay  | 64                              |
| GRI 102-42                    | Identifying and selecting stakeholders  | Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders  | 21 f.<br>121 ff.                |
| GRI 102-43                    | Approach to stakeholder engagement  | Stakeholder Dialog; Influence on the Assessments and Decisions of Stakeholders  | 21 f.<br>121 ff.                |
| GRI 102-44                    | Key topics and concerns raised  | Definition of Materiality: Topics and Action Areas;<br>Stakeholder Dialog;<br>Process Used to Define Material Topics  | 16 f.<br>21 f.<br>122 ff.       |
| <b>REPORTING PRACTICE</b>     |   |   |                                 |
| GRI 102-45                    | Entities included in the consolidated financial statements                    | Our Vision;<br>About this Report: Reporting Period, Reporting Cycle, and Scope of Application<br>AR: Business Development; Notes to the Consolidated Financial Statements | 7<br>124 ff.                    |
| GRI 102-46                    | Defining report content and topic Boundaries                                  | Definition of Materiality: Topics and Action Areas;<br>Report Structure, Methodology, and Frameworks<br>Process Used to Define Material Topics                            | 16 f.<br>119 ff.                |
| GRI 102-47                    | List of material topics   | Materiality Analysis: Topics and Action Areas   | 16 f.                           |
| GRI 102-48                    | Restatements of information   | New Developments;<br>In addition, new representations are marked at the respective places.  | 15                              |
| GRI 102-49                    | Changes in reporting  | New Developments  | 15                              |
| GRI 102-50                    | Reporting period  | About this Report: Reporting Period, Reporting Cycle, and Scope of Application  | 124                             |
| GRI 102-51                    | Date of most recent report  | About this Report: Reporting Period, Reporting Cycle, and Scope of Application  | 124                             |
| GRI 102-52                    | Reporting cycle   | About this Report: Reporting Period, Reporting Cycle, and Scope of Application  | 124                             |
| GRI 102-53                    | Contact point for questions regarding the report                              | Publication Details   | 125                             |
| GRI 102-54                    | Claims of reporting in accordance with the GRI Standards                      | GRI Content Index   | 111 ff.                         |
| GRI 102-55                    | GRI Content Index   | GRI Content Index   | 111 ff.                         |
| GRI 102-56                    | External assurance  | About this Report: Preparation, Publication, and Examination of the Sustainability Report   | 124                             |

## 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)<sup>(1)</sup> and 2018 (GRI 403).

| GRI Standard number                | GRI Standard title   | Reference to relevant sections of the report / other sources, comments   | Page number                                 |
|------------------------------------|--|--|---|
| <b>SOCIAL MATTERS</b>              |  |  |   |
| <b>GRI 103</b>                     | <b>Management Approach</b>   | <b>OUR SOCIAL COMMITMENT</b>   | <b>104 ff.</b>                              |
| <b>GRI 203</b>                     | <b>Indirect Economic Impacts</b>   |  |   |
| GRI 203-1                          | Infrastructure investments and services supported                              | Company Profile  | 7 ff.                                       |
| GRI 203-2                          | Significant indirect economic impacts  | United Internet for UNICEF   | 108 ff.                                     |
| <b>ANTI-CORRUPTION AND BRIBERY</b> |  |  |   |
| <b>GRI 103</b>                     | <b>Management Approach</b>   | <b>COMPLIANCE AND ANTI-CORRUPTION</b>  | <b>13 ff.</b>                               |
| <b>GRI 205</b>                     | <b>Anti-corruption</b>   |  |   |
| GRI 205-2                          | Communication and training about anti-corruption policies and procedures       | Compliance and Anti-Corruption   | 13 ff.                                      |
| GRI 205-3                          | Confirmed incidents of corruption and actions taken                            | Compliance and Anti-Corruption   | 13 ff.                                      |
| <b>ENVIRONMENTAL MATTERS</b>       |  |  |   |
| <b>GRI 103</b>                     | <b>Management Approach</b>   | <b>CLIMATE AND ENVIRONMENTAL PROTECTION</b>  | <b>81 ff.</b>                               |
| <b>GRI 201</b>                     | <b>Economic performance</b>  |  |   |
| GRI 201-2                          | Financial implications and other risks and opportunities due to climate change | Climate and Environmental Protection   | 81 ff.                                      |
| <b>GRI 301</b>                     | <b>Materials</b>   |  |   |
| GRI 301-1                          | Materials used by weight or volume   | Material Consumption and Logistics;<br>Hardware in Data Centers and Office Buildings;<br>Materials Used for Shipments;<br>Paper Consumption  | 88 ff.<br>90<br>91<br>92 f.                 |
| <b>GRI 302</b>                     | <b>Energy</b>  |  |   |
| GRI 302-1                          | Energy consumption within the organization                                     | Energy Consumption;<br>Employee Mobility   | 83 ff.<br>90 ff.                            |
| GRI 302-2                          | Energy consumption outside of the organization                                 | Energy Consumption;<br>Emissions from Shipping Distances;<br>Employee Mobility   | 83 ff.<br>92<br>93 ff.                      |
| GRI 302-3                          | Energy intensity   | Energy consumption   | 83 ff.                                      |
| GRI 302-4                          | Reduction of energy consumption  | Energy consumption   | 83 ff.                                      |
| <b>GRI 305</b>                     | <b>Emissions</b>   |  |   |
| GRI 305-1                          | Direct (Scope 1) GHG emissions   | Energy Consumption;<br>Employee Mobility   | 83 ff.<br>93 ff.                            |
| GRI 305-2                          | Energy indirect (Scope 2) GHG emissions  | Energy Consumption;<br>Employee Mobility   | 83 ff.<br>93 ff.                            |
| GRI 305-3                          | Other indirect (Scope 3) GHG emissions   | Energy Consumption;<br>Hardware in Data Centers and Office Buildings;<br>Materials Used for Shipments<br>Emissions from Shipping Distances;<br>Paper Consumption;<br>Employee Mobility | 83 ff.<br>90<br>91<br>92<br>92 f.<br>93 ff. |

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|-------------------------|---|--|--------------------------|
| <b>GRI 308</b>          | <b>Supplier Environmental Assessment</b>  | <b>UNITED INTERNET AS A BUSINESS PARTNER</b>   | <b>96 ff.</b>            |
| GRI 308-1               | New suppliers that were screened using environmental criteria   | Cooperation with Our Business Partners;<br>Code of Conduct for Business Partners:<br>Environment | 100 ff.<br>102           |
| GRI 308-2               | Negative environmental impacts in the supply chain and actions taken  | Description of Our Supply and Value Chain  | 99 ff.                   |
| <b>EMPLOYEE MATTERS</b> |   |  |                          |
| <b>GRI 103</b>          | <b>Management Approach</b>  | <b>UNITED INTERNET AS AN EMPLOYER</b>  | <b>60 ff.</b>            |
| <b>GRI 401</b>          | <b>Employment</b>   |  |                          |
| GRI 401-1               | New employee hires and employee turnover  | Our Human Resources Strategy and HR Organization;<br>Gender Equality                             | 62 ff.<br>72 ff.         |
| <b>GRI 403</b>          | <b>Occupational Health and Safety</b>   | <b>Occupational Health and Safety;</b>   | <b>76 ff.</b>            |
| GRI 403-1               | Occupational health and safety management system  | Occupational Health Management   | 77 ff.                   |
| GRI 403-2               | Hazard identification, risk assessment, and incident investigation  | Occupational Health and Safety<br>Employee Absences in Figures                                   | 77 ff.<br>80 ff.         |
| GRI 403-3               | Occupational health services  | Occupational Health Management   | 77 ff.                   |
| GRI 403-4               | Worker participation, consultation, and communication on occupational health and safety                       | Occupational Health Management   | 78 f.                    |
| GRI 403-5               | Worker training on occupational health and safety   | Occupational Health and Safety, Including Data Center Safety                                     | 79 f.                    |
| GRI 403-6               | Promotion of worker health  | Occupational Health Management   | 78                       |
| 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                                     | 80                       |
| GRI 403-8               | Workers covered by an occupational health and safety management system  | Occupational Health Management   | 77 f.                    |
| GRI 403-9               | Work-related injuries   | Employee Absences in Figures   | 80                       |
| GRI 403-10              | Work-related ill health   | Employee Absences in Figures   | 80                       |
| <b>GRI 404</b>          | <b>Training and Education</b>   | <b>Training and Education<br/>Development and Prospects</b>                                      | <b>65 ff.<br/>65 ff.</b> |
| GRI 404-1               | Average hours of training per year per employee   | Training and Education in Figures  | 68                       |
| GRI 404-2               | Programs for upgrading employee skills and transition assistance programs                                     | Development and Prospects<br>Personal Development Opportunities                                  | 65 ff.<br>66 ff.         |
| GRI 404-3               | Percentage of employees receiving regular performance and career development reviews                          | Development and Prospects  | 65 ff.                   |
| <b>GRI 405</b>          | <b>Diversity and Equal Opportunity</b>  |  | <b>70 ff.</b>            |
| GRI 405-1               | Diversity of governance bodies and employees  | Diversity of the Management Board and Supervisory Board;<br>Diversity and Equal Opportunities    | 11<br>70 ff.             |
| GRI 405-2               | Ratio of basic salary and remuneration of women to men  | Fair Pay   | 64                       |
| <b>GRI 406</b>          | <b>Non-discrimination</b>   |  |                          |
| GRI 406-1               | Incidents of discrimination and corrective actions taken  | Overarching Measures   | 71 ff.                   |

| <b>RESPECT FOR HUMAN RIGHTS</b> |  |  |  |
|---------------------------------|--|--|--|
| <b>GRI 103</b>                  | <b>Management Approach</b>   | <b>COMPLIANCE AND ANTI-CORRUPTION<br/>UNITED INTERNET AS A BUSINESS PARTNER</b>  | <b>13 ff.<br/>96 ff.</b>               |
| <b>GRI 408</b>                  | <b>Child labor</b>   |  |  |
| GRI 408-1                       | Operations and suppliers at significant risk for incidents of child labor                    | Code of Conduct for Business Partners: Human Rights and Labor Rights   | 102                                    |
| <b>GRI 409</b>                  | <b>Forced or compulsory labor</b>  |  |  |
| GRI 409-1                       | Operations and suppliers at significant risk for incidents of forced or compulsory labor     | Code of Conduct for Business Partners: Human Rights and Labor Rights   | 102                                    |
| <b>GRI 414</b>                  | <b>Supplier Social Assessment</b>  |  |  |
| GRI 414-1                       | New suppliers that were screened using social criteria                                       | Cooperation with Our Business Partners;<br>Code of Conduct for Business Partners: Implementation   | 100 ff.<br>103                         |
| GRI 414-2                       | Negative social impacts in the supply chain and actions taken                                | Description of Our Supply and Value Chain;<br>Responsibility for Human Rights Due Diligence;<br>Code of Conduct for Business Partners: Human Rights and Labor Rights   | 99 ff.<br>100 f.<br>102 f.             |
| <b>CUSTOMER MATTERS</b>         |  |  |  |
| <b>GRI 103</b>                  | <b>Management Approach</b>   | <b>CUSTOMER-RELATED MATTERS AND PRODUCT RESPONSIBILITY;<br/>CORPORATE DIGITAL RESPONSIBILITY</b>   | <b>27 ff.<br/>39 ff.</b>               |
| <b>GRI 416</b>                  | <b>Customer health and safety</b>  |  |  |
| GRI 416-1                       | Assessment of the health and safety impacts of product and service categories                | Product Responsibility   | 37 f.                                  |
| <b>GRI 417</b>                  | <b>Marketing and Labeling</b>  |  |  |
| GRI 417-1                       | Requirements for product and service information and labeling                                | Managing and Measuring Customer Satisfaction;<br>Responsibility for Youth Protection;<br>Information Protection Measures;<br>Product Security;<br>Material Consumption and Logistics, particularly Customer Hardware | 35<br>38<br>45 ff.<br>48 ff.<br>88 ff. |
| <b>GRI 418</b>                  | <b>Customer Privacy</b>  | <b>Data Privacy</b>  | <b>41</b>                              |
| GRI 418-1                       | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Ensuring Data Privacy at United Internet   | 43                                     |

(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.