Uniper's Green Finance Framework

October 2025

The beating heart of energy.

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About us

Düsseldorf-based Uniper is a European energy company with global reach and activities in more than 40 countries.With around 7,500 employees, the company makes an important contribution to security of supply in Europe, particularly in its core markets of Germany, the UK, Sweden, and the Netherlands. Uniper's operations include power generation in Europe, global energy trading, and a broad gas portfolio. Uniper procures gas – including liquefied natural gas (LNG) – and other energy sources on global markets. The company owns and operates gas storage facilities with a total capacity of more than 7 billion cubic meters.

Uniper operates power generating plants, with a capacity of approximately 19.5 GW across Europe, supplying power, heat, and gas to more than 1,000 customers from industry and municipal utilities. In the areas of power generation and gas storage, Uniper is strongly focused on its core markets while also being globally active in commodities trading. By offering innovative solutions, we support our customers in their own decarbonization ambitions.

Uniper's strategy "Accelerating the energy transition: flexible, balanced, bespoke" focuses on increasing the production and procurement of renewable and low-carbon energy, providing energy services and balancing capacity while ensuring Europe's energy security. Uniper aims to make the transition to a climate-neutral economy fair and inclusive for all involved, while continuously engaging with our stakeholders. To support these objectives, Uniper's financial planning in the short and medium term aligns with our strategic focus of decarbonizing business activities and production while maintaining the security of supply. In line with this, Uniper has committed to investing approximately 8 billion euros by the early 2030s to support this transformation and achieve Group-wide carbon neutrality across all three scopes by 2040.

Uniper’s Climate Strategy

Uniper’s strategic approach to support the energy transition is outlined in its Climate Transition Plan[1]. This serves as a roadmap and describes how Uniper intends to meet its climate targets, thereby aiding the countries Uniper operates in to meet their own goals.

Uniper’s strategy focuses on accelerating the energy transition, and the decarbonization of its portfolio while ensuring a reliable supply of energy. This ambition is reflected in the three operating segments: "Green Generation", "Flexible Generation," and "Greener Commodities."

[1] Uniper 2025 Climate Transition Plan: https://www.uniper.energy/system/files/2025-09/2025_08_07_Uniper_Climate_Transition_Plan_2025.pdf

As part of its Climate Transition Plan, several decarbonization levers across these segments have been identified to drive this transformation:

Targets validation against recognized standards
To support Uniper's ambition of working towards the goals of the Paris Agreement to limiting global temperature increase to well below 2°C, while pursuing efforts to limit the increase to 1.5°C, Uniper assesses its decarbonization targets against recognized science-based scenarios. Our scope 1&2 GHG emissions target in 2030 is compatible with around 85% of the IPCC's well below 2°C scenarios and shows compatibility with limiting global warming to 1.5°C according to the IEA's NZE scenario.[2] Please see our 2024 Group Sustainability Report (s E1-4) and our Climate Transition Plan 2025 for further information.

2029:
Phase-out of entire commercial coal-based power generation

2030

Scope 1 and 2

2030:
Reduce absolute Scope 1 and 2 emissions by at least 55% (relative to base year 2019)

15 – 20 GW generation capacity, thereof ~ 50% in Green Generation segment, including capacities in Flexible Generation segment with net-zero potential

Scope 3

2030:
Reduce absolute Scope 3 emissions by 25% (relative to base year 2021)

180 – 200 TWh gas sales portfolio

5 – 10% renewable and low-carbon fuels in line with the market

First electrolyzer projects operational

2035

2035:
Reduce absolute Scope 3 emissions by 35% (relative to base year 2021)

2040

carbon neutrality[1]

Scope 1 and 2

2040:
Achieve Group-wide carbon neutrality for Scope 1 and 2

Scope 3

2040:
Achieve Group-wide carbon neutrality for Scope 3

[1]Including compensation, to the extent economically viable. Scope 1 and 2 emissions move towards neutrality within the EU ETS by 2040. Scope 3 emissions decline in line with market development, customer behavior and political targets.
[2]Compared to the IPCC's 1.5°C scenarios, Uniper's 2030 target only shows alignment in less than 50% of those. Since other IPCC scenarios require further emissions reduction by 2030, Uniper does not claim that the target for 2030 is sufficiently compatible with limiting global warming to 1.5°C according to the Paris Agreement. As our 2030 target still aligns with around 85% of the IPCC's well below 2°C scenarios, this validates Uniper's high ambition to support the transition towards a decarbonized energy system and to mitigate climate change.

Scope 1 and 2

- End commercial coal-based power generation by 2029
- Investments in onshore wind and solar PV
- Selective growth in hydropower
- Decarbonize existing gas-fired power plants
- Invest in new flexible generation with net-zero capability
- Grow battery energy storage capacity in co-location with renewables
- Optimize value of hydropower and low-carbon nuclear power generation

Scope 3

- Grow renewables PPA portfolio
- Grow commodity portfolio of renewable and low-carbon fuels
- Convert parts of existing storage assets to hydrogen
- Develop hydrogen-related infrastructure
- Source gas from suppliers with high emissions standards
- Engage with customers to support abatement measures

Levers and actions

Main actions that will impact our Scope 1 and 2 emissions

Green Generation

- Making significant investments in solar PV and onshore wind, targeting a project development pipeline of around 8 GW ready-to-build (RTB) capacity by 2030
- Investing into hydropower generation capacity projects to modernize or expand our existing fleet
- Optimize our 5 GW hydropower and nuclear power assets to maximize value creation

Flexible Generation

- Phasing out our remaining 2.1 GW of commercial coal-fired generation capacity by 2029, equating to a reduction of our scope 1 emissions by up to 9.5 million tons CO_2e vs the base year 2019. See the section "Coal Exit" for more details
- Converting a significant part of our 11.2 GW gas-/oil-fired capacity to hydrogen, biofuels or CCS/CCU and engaging into new-build opportunities for new gas-fired power plants with net-zero potential
- Retiring parts of our old gas-fired generation capacity and repurposing the power plant sites for new asset development
- Growing our battery storage capacity in co-location with renewables

Main actions that will impact our Scope 3 emissions

Greener Commodities

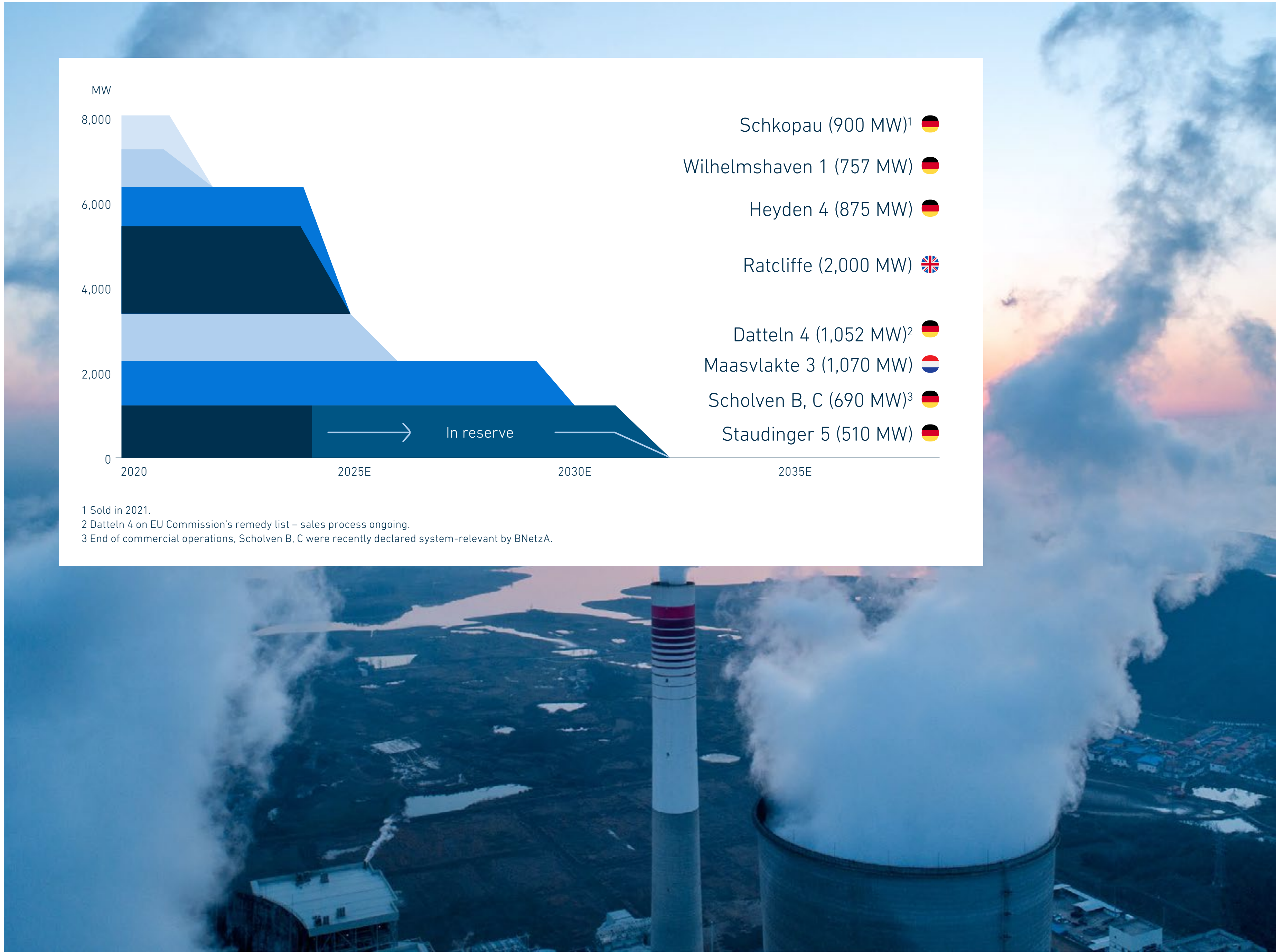
- Concluding new renewables PPAs on the purchase and sales side
- Providing 180–200 TWh of gas sales to our industrial and municipal customers in Europe
- Building a strong low-carbon commodity fuels portfolio of e.g. biomethane, hydrogen or hydrogen-derivatives in Europe and abroad, aiming for a share of 5–10% of renewable and low-carbon fuels in our portfolio
- Efforts to engage with our suppliers to reduce the environmental impact associated with gas production and processing along the value chain
- Developing own hydrogen production capacity, targeting first electrolyzer projects operational by 2030
- Converting parts of our natural gas storages into hydrogen storages
- Enabling of Europe's hydrogen infrastructure via various projects

Uniper's Coal Exit Plan and Commitment to Energy Security

One of the core decarbonization actions of Uniper's corporate strategy is the commercial exit of coal-fired generation and other related activities by 2029. This will become a crucial reduction lever for its scope 1 emissions. In 2024, Uniper significantly reduced its hard-coal fired capacities in accordance with its decommissioning plan. Both Heyden 4 in Germany and Ratcliffe in the United Kingdom ceased operation on September 30, 2024, lowering Uniper's installed hard-coal capacity by nearly 3 GW in total and the related CO_2e emissions by 1.35 mt per year.

Uniper's commercial coal exit is planned to be completed by 2029 with the planned closure of Maasvlakte 3 power plant in the Netherlands, which would be the last commercially coal-fired power plant in its portfolio to be decommissioned. In Germany, the Datteln 4 coal-fired power plant is to be divested, in accordance with the EU state aid decision. Uniper announced a sales agreement in September 2025. Although Uniper plans to finally close all remaining coal-fired power plants in the portfolio by 2029, in line with its strategic targets, three of Uniper's coal-fired units in Germany (Scholven B and C, Staudinger 5) were declared system-relevant by the system operators. Uniper was called upon to delay their retirement ensuring the stability of the German electricity supply system. Uniper assumes that the annual emissions from these units will be minimal and will not jeopardize the 2030 Scope 1 & 2 reduction target.

A key driver of Uniper's strategy is its commitment towards supporting the transition towards decarbonization while still maintaining security of supply. To allow Uniper to continue playing a key role in providing the stable and secure power supply that is needed, Uniper leverages the flexibility that its highly efficient gas-fired generation portfolio provides. With its current power plant portfolio, Uniper provides various types of flexibility products, such as ancillary services, balancing power and back-up capacity. In the longer term, Uniper aims to stepwise convert parts of this gas-fired power plant capacity to either run on sustainable fuels like biofuels or hydrogen or be equipped with CCS/CCU technologies.



1 Sold in 2021.
2 Datteln 4 on EU Commission's remedy list – sales process ongoing.
3 End of commercial operations, Scholven B, C were recently declared system-relevant by BNetzA.

Sustainability Governance

As driving the energy transition is a core part of Uniper's business strategy, this is supported by a robust governance structure that helps the company ensure the effective implementation and success of its climate initiatives. Uniper's Board of Management oversees the adoption and governance of Uniper's Climate Transition Plan. This aligns with their responsibility to set Uniper's purpose, vision, and strategy, considering stakeholder priorities, including sustainability and climate change mitigation. Uniper's CEO also has the role of Chief Sustainability Officer (CSO) and periodically reports to the Sustainability Committee of the Supervisory Board on ESG matters, such as risks, opportunities, and the progress of related measures. To further reinforce Uniper's sustainability commitments, the Supervisory Board has established a Sustainability Committee where members represent both employees and shareholders and oversee sustainability-related policies, targets, and strategic initiatives. Meeting regularly, the Committee assesses progress and ensures alignment with regulatory developments.

Climate targets linked to Uniper's remuneration strategy
Achieving Uniper's climate targets relies on the engagement of its approximately 7,500 employees. To align its efforts with long-term success and sustainability, Uniper has embedded climate-related objectives into its incentive scheme for selected executives within the Uniper Group. Since 2021, Uniper's Long-Term Incentive (LTI) program has included climate-related targets, which range from climate-related reporting to reducing CO_2 emissions from its generation operations (Scope 1 and 2) as well as fostering investments into renewable energy and Net-Zero technologies. These targets are weighted in the LTI plans with a minimum of 20%. The targets of the LTI plan are reviewed annually to align with the company's strategy and the evolving market environment.

Steering our investment decision towards decarbonization
Uniper evaluates and steers its investments to contribute in the best possible way to delivering its strategic targets and climate ambitions. This is mainly done through its capital allocation process and strategic and financial decision gates, which shape Uniper's approval decision process across the organization. Depending on the level of contribution towards Uniper's decarbonization targets and compatibility with the EU Taxonomy criteria, different hurdle rates are used for financial assessment. To steer the allocation of capital into renewable and low-carbon projects, those projects have lower hurdle rates, therefore non-green projects or projects with higher specific emissions, must comply with higher return requirements.

Uniper's decarbonization goals are supported by a structured short-, medium-, and long-term financial plan. In the near and middle term, its strategic priorities of reducing GHG emissions from its operations and the overall portfolio are integrated into Uniper's financial planning and regularly discussed there.

Via Board of Management meetings and Uniper Performance Dialogues (UPDs), the Board of Management tracks the implementation of sustainability measures and strategy. UPDs are held on a regular basis for the Board of Management and senior leaders to help steer Uniper's business areas along both financial and non-financial dimensions.

Green Finance Framework

Rationale for Uniper's Green Finance Framework

Sustainability and decarbonization efforts are central to Uniper's business segments and strategy, driving its transition to a low-carbon future. Green Financing Instruments provide an effective means to align Uniper's financing approach with its sustainability strategy thus supporting its investment plan, intention to increase levels of EU Taxonomy aligned expenditures and consequently transition. Green Financing Instruments raised will allow Uniper to finance projects with measurable environmental benefits that support the UN SDGs and EU environmental objectives such as Climate Change Mitigation. This inaugural Green Finance Framework (the "Framework") reinforces Uniper's unwavering commitment to sustainability and strengthens the ongoing engagement with investors and broader stakeholders on the agenda.

Potential Green Financing Instruments under this Framework include Green Bonds, Green Loans, Green Private Placements, Green Project Finance and any other Green Financial Instrument in which an amount equivalent to the net proceeds raised is allocated to an eligible asset or project, or a group of those, as defined in the table on the next page (the "Green Financing Instruments"). Uniper's Green Finance Framework has been established in accordance with the Green Bond Principles ("GBP")[3], published by the International Capital Markets Association ("ICMA") in June 2021 (with June 2022 Appendix 1) alongside the Green Loan Principles ("GLP")[4], published by the Asia Pacific Loan market Association ("APLMA"), Loan Market Association ("LMA") and Loan Syndications and Trading Association ("LSTA") in March 2025 (all together the "Principles") and subsequently encompasses the following four key pillars alongside the recommendations for External Review:

1. Use of Proceeds
2. Process for Project Evaluation and Selection
3. Management of Proceeds
4. Reporting

Uniper has developed its Green Finance Framework to follow evolving best market practices and align with the requirements of the EU Taxonomy Regulation and Delegated Acts. Where applicable, the Green Finance Framework may help facilitate potential future issuances aligned with the European Green Bond Standard, as established by Regulation (EU) 2023/2631 on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable.[5]

The Green Finance Framework may be updated from time to time to ensure compliance with applicable regulations, continued alignment with newly published versions of the Principles as they are released, and to reflect material updates to Uniper's strategy. In the event of significant revisions to the Green Finance Framework, Uniper will obtain an updated Second Party Opinion ("SPO").

[3]ICMA GBP 2021 (with June 2022 Appendix 1): https://www.icmagroup.org/assets/documents/Sustainable-finance/2022-updates/Green-Bond-Principles-June-2022-060623.pdf
[4]APLMA, LMA, LSTA GLP 2025: https://www.lma.eu.com/application/files/1917/4298/0817/Green_Loan_Principles_-_26_March_2025.pdf
[5]https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32023R2631 as of Jun-2025

Use of Proceeds

Uniper will allocate an amount equivalent to the net proceeds of any Green Financing Instruments issued under this Framework to exclusively finance, or refinance, in whole or in part, capital expenditures, operating expenditures and assets that meet the Eligibility Criteria as outlined in the table on the right ("Eligible Green Projects"). The Eligibility Criteria are aligned with the Technical Screening Criteria ("TSC"), namely the Substantial Contribution Criteria ("SCC") and Do No Significant Harm ("DNSH") assessment, alongside the Minimum Safeguards ("MS") requirements of the respective EU Taxonomy Economic Activity as detailed in the EU Taxonomy Regulation and related Delegated Acts[6].

Uniper will indicate to investors whether the net proceeds from Green Financing Instruments are intended to be allocated to Eligible Green Projects from Nuclear Power Generation and/or Low-carbon Gas Power Generation. In such instances, the Management of Proceeds will follow additional procedures outlined below to ensure full transparency and differentiation of these Green Financing Instruments.

Eligible Green Projects aligned to the EU Taxonomy Climate Change Mitigation Delegated Acts[8]

Eligible Green Project Category	Eligibility Criteria	EU Taxonomy Economic Activity	UN SDGs Contribution
Renewable Energy Production and Storage	Hydropower Energy Generation	4.5 Electricity Generation from Hydropower	7 Affordable and Clean Energy; 13 Climate Action
	Pumped Hydropower Storage	4.10 Storage of Electricity	
	Photovoltaic Solar Power Generation and Storage	4.1 Electricity Generation using Solar Photovoltaic Technology 4.10 Storage of Electricity	
	Wind Power Generation and Storage	4.3 Electricity Generation from Wind Power 4.10 Storage of Electricity	
Low-carbon Gases Production	Green Hydrogen	3.10 Manufacture of Hydrogen	
	Hydrogen Storage	4.12 Storage of Hydrogen	
Carbon Capture, Transport and Storage	Carbon Transport	5.11 Transport of CO_2	9 Industry, Innovation and Infrastructure; 13 Climate Action
	Carbon Storage	5.12 Underground Permanent Geological Storage of CO_2	

Eligible Green Projects aligned to the EU Taxonomy Complementary Delegated Acts[9]

Eligible Green Project Category	Eligibility Criteria	EU Taxonomy Economic Activity	UN SDGs Contribution
Nuclear Energy	Nuclear Power Generation	4.28 Electricity Generation from Nuclear Energy in Existing Installation	7 Affordable and Clean Energy; 13 Climate Action
Low-carbon Gas	Low-carbon Gas Power Generation	4.29 Electricity Generation from Fossil Gaseous Fuels	9 Industry, Innovation and Infrastructure; 13 Climate Action

When allocating net proceeds to Eligible Green Projects in subsidiaries where Uniper is not the only investor[7], Uniper will only consider the pro-rated share attributable to Uniper as an Eligible Green Project for Green Financing Instrument, calculated as per the following:

- (Total asset capex – external debt associated with the project) * percentage of Uniper's ownership

Expenditures to Eligible Green Projects made within a 36-month period prior to the date of each respective issuance will be eligible for refinancing.

Exclusion Criteria[10]
Uniper will not designate as Eligible Green Projects any assets or investments associated with the following:
- Coal-fired power generation
- Fossil fuel oil

[6]Regulation – 2020/852 – EN – taxonomy regulation – EUR-Lex as of Jun-2025 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852
[7]Uniper owns a number of operating subsidiaries that hold assets of their own (in whole or part). These subsidiaries can have minority shareholders and their own indebtedness. During the lifetime of assets in both subsidiaries and the Group, transfer of ownership or changes in the capital structure may occur
[8]Delegated Regulation (EU) 2021/2139 of 4 June 2021 (Climate Delegated Act): https://eur-lex.europa.eu/eli/reg_del/2021/2139/oj/eng as of Jun-2025
[9]Delegated Regulation (EU) 2022/1214 of 9 March 2022 (Complementary Climate Delegated Act): https://eur-lex.europa.eu/eli/reg_del/2022/1214/oj/eng as of Jun-25
[10]Specific exclusion criterion is applied by Uniper on a case-by-case basis for each project in the context of any material issues linked to ESG factors at project

Process for Project Evaluation and Selection

Uniper will establish a Green Finance Committee ("GFC") that will be responsible for ensuring that projects to be financed and/or refinanced through the net proceeds of any Green Financing Instrument issued are compliant with the Eligibility Criteria outlined above.

The GFC will consist of representatives from the following teams:

- Accounting, Financial Controlling and Internal Controls
- Group Finance
- Health, Safety, Security, Environment & Sustainability
- Legal
- Strategy

The GFC will meet at least annually and bear the following responsibilities:

- Evaluate and select projects for the Eligible Green Projects in line with the aforementioned Eligibility Criteria
- Review and approve the allocation of issued Green Financing Instruments' net proceeds to Eligible Green Projects
- Review and approve any proposed changes to the Eligible Green Projects in the event that a project no longer meets the Eligibility Criteria
- Oversee the publication of Allocation and Impact reporting
- Monitor internal processes to identify mitigants to material risk of negative social and/or environmental impacts associated with the Eligible Green Projects
- Review the Framework to reflect any modifications in corporate strategy, sustainability strategy, regulatory developments and other applicable laws

ESG Risk Management
As detailed in the Eligibility Criteria, Uniper strives to align all Eligible Green Projects with the SCC, DNSH and MS criteria of the EU Taxonomy Regulation and Delegated Acts, thus minimising environmental and social risks. Uniper has disclosed within its 2024 fiscal year Annual Report the share of its capital expenditure, operating expenditure and revenues deemed eligible and aligned with the EU Taxonomy.

The methodology and processes employed for such reporting will be leveraged when selecting EU Taxonomy-aligned Eligible Green Projects. The process of preparing the EU Taxonomy Reporting is not part of the GFC's responsibilities.

Uniper adheres to the following internal principles and policies that have been implemented to manage material sustainability-related issues and used to inform our EU Taxonomy alignment assessments:

- Environmental Policy[11]
- Just Transition Framework[12]
- Health, Safety, Security, Environment and Sustainability Policy Statement[13]
- Code of Conduct[14]
- Supplier Code of Conduct[15]
- Tax Transparency Report[16]
- Human Rights Policy Statement[17]
- Modern Slavery and Human Trafficking Statement[18]

These internal principles and policies ensure the mitigation of potential environmental and social risks associated with the Eligible Green Projects alongside Uniper's compliance with national, European, and international environmental and social standards and regulations. Uniper is committed to respecting and implementing the core labour standards of the International Labour Organization, the UN Guiding Principles on business and human rights and the OECD Guidelines for Multinational Enterprises. Additionally, Uniper takes into account SFDR Principle Adverse Impacts "Gender Pay Gap" and "Board Gender Diversity".

[11] Uniper Environmental Policy (Page 142 FY 2024 Uniper Annual Report): https://www.uniper.energy/system/files/2025-03/2025_02_25_FY_2024_Uniper_Annual_Report.pdf
[12] Uniper Just Transition Framework (Page 33 2025 Climate Transition Plan): https://www.uniper.energy/system/files/2025-09/2025_08_07_Uniper_Climate_Transition_Plan_2025.pdf
[13] Uniper Sep-23 HSSE & Sustainability Policy Statement: https://www.uniper.energy/sites/default/files/2023-11/HSSE%20%26%20Sustainability%20Policy%20Statement%20-%20Final%202023.pdf
[14] Uniper Mar-24 Code of Conduct: https://www.uniper.energy/sites/default/files/2024-03/20240315_CodeofConduct-210x297_en.pdf
[15] Uniper Feb-23 Supplier Code of Conduct: https://www.uniper.energy/sites/default/files/2024-03/20240315_CodeofConduct-210x297_en.pdf
[16] Uniper 2024 Tax Transparency Report: https://www.uniper.energy/system/files/2025-04/20250429-1315-29483-uniper-tax-report2024_EN.pdf
[17] Uniper Jan-23 Human Rights Strategy: https://www.uniper.energy/sites/default/files/2023-01/2023%20Human%20Rights%20Strategy.pdf
[18] Uniper 2025 Modern Slavery and Human Trafficking Statement: https://www.uniper.energy/media/5271/download?inline

Management of Proceeds

Uniper's Group Finance Department will earmark an amount equivalent to the net proceeds, in accordance with internal tracking systems, for allocation to Eligible Green Projects approved by the GFC.

An amount equivalent to the net proceeds from Green Financing Instruments designated for Eligible Green Projects from Nuclear Power Generation and/or Low-carbon Gas Power Generation will be managed on an instrument-by-instrument basis to ensure full traceability.

Any project deemed no longer eligible for allocation will be substituted as soon as practical once an appropriate replacement has been identified. Pending full allocation to Eligible Green Projects, unallocated net proceeds will be managed in accordance with Uniper's internal liquidity procedures and may be used for other cash management purposes.

In the event a Green Loan takes the form of one or more tranches of a loan facility, net proceeds of tranches to be allocated to Eligible Green Projects will be labelled and managed in accordance with the aforementioned internal tracking system and broader management of proceeds.

Uniper aims to fully allocate an amount equivalent to the net proceeds within 24 months post issuance date of the respective Green Financing Instrument.

Reporting

Within one year of issuance, and annually thereafter until an amount equal to the net proceeds of the relevant Green Financing Instrument are fully allocated, and as necessary in the event material developments arise, Uniper will report on the allocation and expected impact of allocated Eligible Green Projects. Uniper intends to disclose this on an instrument-by-instrument basis and to make such reporting accessible on Uniper's website.

Reporting will be aligned on a best-efforts basis with the approach described in the ICMA June 2024 "Handbook – Harmonised Framework for Impact Reporting[19] and encompass the following:

Allocation Reporting
The Allocation Report will provide details on the following e.g.:
- Total amount of net proceeds allocated to Eligible Green Projects by Green Project Category
- Total amount of unallocated net proceeds, if any
- Proportion of allocated net proceeds split between new financing and refinancing
- Geographical distribution of assets by country
- EU Taxonomy environmental objective mapping at Eligible Green Project Category level
- Confirmation of EU Taxonomy alignment of the Eligible Green Projects that have received allocation

Impact Reporting
Where feasible and subject to data availability, the Impact Report may include information on the following impact indicators:

Eligible Green Project Category	Impact Indicators
Renewable Energy Production and Storage	• Annual GHG emissions avoided (tCO_2e) • Annual renewable energy generation (MWh/GWh) • Total renewable capacity (GW) • Connected renewable capacity added (GW)
Low-carbon Gases Production	• Volume of low-carbon gas produced (Mt) • Annual Hydrogen production (tH_2) • Annual emissions avoided (tCO_2e)
Carbon Capture, Transport and Storage	• Annual GHG emissions captured/reduced (tCO_2e) • Km of pipelines • Transported volume of CO_2)
Nuclear Power Generation	• Annual GHG emissions avoided (tCO_2e) • Annual renewable energy generation (MWh/GWh)
Low-carbon Gas Power Generation	• Annual GHG emissions avoided (tCO_2e) • Annual renewable energy generation (MWh/GWh)

[19] ICMA June 2024 Handbook – Harmonised Framework for Impact Reporting:
https://www.icmagroup.org/assets/documents/Sustainable-finance/2024-updates/Handbook-Harmonised-Framework-for-Impact-Reporting-June-2024.pdf

External Review

Pre-issuance Verification
Uniper has appointed S&P to provide a SPO confirming alignment of the Green Finance Framework to the GBP, GLP and requirements of the EU Taxonomy. The SPO has been made publicly accessible on Uniper's website.

Post-issuance Verification
Annually and until full allocation, Uniper will appoint an auditor or third-party verification firm to provide a limited assurance report that will be made publicly available on Uniper's website and verify the following:

- Internal tracking method of net proceeds
- Allocation of net proceeds to Eligible Green Projects
- Management of unallocated net proceeds
- EU Taxonomy alignment of Eligible Green Projects that have received allocations

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Disclaimer

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