

# GRI Index

**GRI 102-55** The 2019 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	Remarks/Reason for omission	SDGs
<b>102: general information 2019</b>			
<b>Organizational profile</b>			
102-1	Name of the organization	Annual Report 2019, p.17 et seq.	
102-2	Activities, brands, products, and services	Annual Report 2019, p.17 et seq.	
102-3	Location of headquarters	Annual Report 2019, p.17 et seq.	
102-4	Location of operations	Annual Report 2019, p.17 et seq.	
102-5	Ownership and legal form	Annual Report 2019, p.17 et seq.	
102-6	Markets served	Annual Report 2019, p.17 et seq.	
102-7	Scale of the organization	Annual Report 2019 – Performance Indicators at a Glance	
102-8	Information on employees and other workers	Annual Report 2019 – Performance Indicators at a Glance, p.53 et seq.; Sustainability Report 2019 pp. 63, 67, 68	SDG 5, 8
102-10	Significant changes to the organization and its supply chain	Sustainability Report 2019, p.64	

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs
102-11	Precautionary principle or approach	Annual Report 2019, p.54 et seq.; Sustainability Report 2019, pp. 5, 10	ESG risk management is part of Uniper's overall risk management processes. A key component of its risk management is the management of health and safety risks.
102-12	External initiatives	Sustainability Report 2019, p.52	SDG 16, 17
<b>Strategy</b>			
102-14	Statement from senior decision-maker	Sustainability Report 2019, pp. 1, 5	
102-15	Key impacts, risks, and opportunities	Annual Report 2019, p.56 et seq.; Sustainability Report 2019, p.10	
<b>Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behavior	Annual Report 2019, p.80 et seq.; Sustainability Report 2019, pp. 5, 7, 54	
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2019, pp. 5, 54	
<b>Governance</b>			
102-18	Governance structure	Annual Report 2019, p.82 et seq.; Sustainability Report 2019, p.5	
102-19	Delegating authority	Annual Report 2019, p.82; Sustainability Report 2019, p.5	
102-20	Executive-level responsibility for economic, environmental, and social topics	Annual Report 2019, p.82 et seq.; Sustainability Report 2019, pp. 5, 7	

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2019, p.60	
102-22	Composition of the highest governance body and its committees	Annual Report 2019, p.79.	
102-23	Chair of the highest governance body	Annual Report 2019, pp. 81, 82	
102-24	Nominating and selecting the highest governance body	Annual Report 2019, p.86	
102-25	Conflicts of interest	Annual Report 2019, p.83	
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report 2019, pp 81, 82; Sustainability Report 2019, p.5	
102-27	Collective knowledge of highest governance body	Annual Report 2019, pp. 81, 82	
102-28	Evaluating the highest governance body's performance	Annual Report 2019, pp. 81, 82	
102-29	Identifying and managing economic, environmental, and social impacts	Annual Report 2019, p.104 et seq; Sustainability Report 2019, p.50	
102-30	Effectiveness of risk management processes	Annual Report 2019, p.56 et seq; Sustainability Report 2019, p.50	
102-31	Review of economic, environmental, and social topics	Sustainability Report 2019, p.50	

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs
102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2019, p.5	
102-33	Communicating critical concerns	Annual Report 2019, p.4 et seq.  In October 2019, Fortum announced that it had signed agreements with shareholders Elliott and Knight Vinke to acquire more than 20.5% of the shares in Uniper. Fortum's stake in Uniper would increase to more than 70.5% when the transaction is completed. In June 2019, Andreas Schierenbeck took the position of Uniper's new Chief Executive Officer and Sascha Bibert as its new Chief Financial Officer. David Bryson took the positions of both the new Chief Operating Officer on November 1, 2019 and Chief Sustainability Officer on January 1, 2020.	
102-35	Remuneration policies	Annual Report 2019, p.89.  Members of the Management Board are granted payments under a long-term incentive (LTI) plan introduced in the 2016 fiscal year. Uniper's LTI plan is known as the Performance Cash Plan. The plan is set up to pay annual tranches, with a performance period of four years.	
102-36	Process for determining remuneration	Annual Report 2019, pp. 89, 90.  The Supervisory Board approves the Management Board compensation structure.	
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	Sustainability Report 2019, p.58  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.	SDG 8, 16, 17
102-41	Collective bargaining agreements	Sustainability Report 2019, p.68	SDG 8, 16, 17
102-42	Identifying and selecting stakeholders	Sustainability Report 2019, p.60  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.	SDG 8, 16, 17
102-43	Approach to stakeholder engagement	Sustainability Report 2019, pp. 52, 60	SDG 8, 16, 17
102-44	Key topics and concerns raised	Sustainability Report 2019, p.60	SDG 8, 16, 17

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	Sustainability Report 2019, p.64	
102-46	Defining report content and topic Boundaries	Sustainability Report 2019, p.64	
102-47	List of material topics	Sustainability Report 2019, p.4	
102-48	Restatements of information	Annual Report 2019 – Letter to Shareholders, p.2	In terms of our shareholder structure, there was a major change in the 2019 fiscal year. Fortum's stake in Uniper would increase to more than 70.5% when the transaction is completed in 2020.
102-49	Changes in reporting	Sustainability Report 2019, p.64	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 2019, p.64	
102-51	Date of most recent report	Sustainability Report 2019, p.64	
102-52	Reporting cycle	Sustainability Report 2019, p.64	
102-53	Contact point for questions regarding the report	Sustainability Report 2019, back cover	
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2019, p.64	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	

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs	
<b>103: Management approach</b>				
<b>103-1</b>	Explanation of the material topic and its Boundary	Sustainability Report 2019, pp. 10, 14, 15, 18, 25, 28, 30, 31, 36, 38, 40, 43, 45, 47, 50, 53, 56, 60	SDG 5, 7, 8, 9, 12, 13, 15, 16, 17	
<b>103-2</b>	The management approach and its components	Sustainability Report 2019, pp. 7, 10, 15, 19, 20, 25, 26, 29, 31, 34, 38, 41, 43, 45, 47, 50, 52, 53, 54, 57, 60	SDG 5, 7, 8, 9, 12, 13, 15, 16, 17	
<b>103-3</b>	Evaluation of the management approach	Sustainability Report 2019, pp. 7, 15, 19, 20, 25, 29, 31, 38, 41, 43, 45, 47, 53, 57	SDG 5, 7, 8, 9, 12, 13, 15, 16, 17	
<b>205: Anti-corruption</b>				
<b>205-1</b>	Operations assessed for risks related to corruption	Sustainability Report 2019, p.55	In May 2019, Uniper conducted its second compliance risk assessment (CRA) of all business functions across its company. One of the risks assessed was corruption. The findings will be communicated to the business functions, and, in areas where the CRA indicated room for improvement, appropriate corrective measures will be taken. Significant risks related to corruption were not identified.	SDG 16
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	Sustainability Report 2019, p.55	Uniper's employees have access to anti-corruption policies and procedures on our internal website and are provided with anti-corruption e-training. The total number and percentage of governance body members and employees to whom anti-corruption policies and procedures have been communicated, and the total number and percentage that have received anti-corruption training, are not reported.	SDG 16
<b>205-3</b>	Confirmed incidents of corruption and actions taken	Sustainability Report 2019, p.55	Three new instances of alleged corruption were reported internally at Uniper in 2019. After investigation, one case was closed with corrective action being taken, and two cases were closed as unfounded.	SDG 16

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<b>302: Energy</b>				
<b>302-1</b>	Energy consumption within the organization	Sustainability Report 2019, p.73	Partially covered. Uniper reports on natural gas consumption by country. Such disclosure, however, does not include total fuel consumption within the organization from renewable and other non-renewable sources for electricity, heating, cooling, and steam consumption.	SDG 7, 12, 13
<b>302-3</b>	Energy intensity	Sustainability Report 2019, p.12	Partially covered. Uniper does not provide the energy intensity ratio of the company (and types of energy included – fuel, electricity, heating, cooling).	SDG 7, 12, 13
<b>302-4</b>	Reduction of energy consumption	Sustainability Report 2019, pp. 10, 12, 15	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.	SDG 7, 9, 12, 13
<b>302-5</b>	Reductions in energy requirements of products and services	Sustainability Report 2019, p.20	Uniper reports on improvements in power plant energy efficiency, such as increasing thermal efficiency.	SDG 7, 9, 12, 13
<b>303: Water and effluents</b>				
<b>303-1</b>	Interactions with water as a shared resource	Sustainability Report 2019, p.47	Partially covered. Uniper's hydroelectric stations are situated on numerous large and small bodies of water in Germany and Sweden. Cooling water withdrawal and discharge data is reported. To minimize water-related risks, Uniper utilizes internal controls, such as online tools to improve water management. Uniper works with stakeholders to operate hydroelectric stations safely and in a way that minimizes their impact on the environment, water levels, the landscape, and biodiversity.	SDG 12
<b>303-3</b>	Water withdrawal	Sustainability Report 2019, p.74	Uniper's thermal power stations draw cooling water from estuaries, rivers, and the sea. Only total withdrawal for cooling is reported.	SDG 12
<b>303-4</b>	Water discharge	Sustainability Report 2019, p.74	Uniper only reports on the discharge of water used in cooling, since it accounts for the most significant amount of water withdrawal and discharge. In 2019, 99.3% of discharged water was fed back into the source.	SDG 12
<b>303-5</b>	Water consumption	Sustainability Report 2019, p.47		SDG 12

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs	
<b>304: Biodiversity</b>				
<b>304-2</b>	Significant impacts of activities, products, and services on biodiversity	Sustainability Report 2019, p.45	Partially covered. Some hydro plants have impacts on migration for fish populations near hydro plant locations. However, Uniper does not mention other specific significant impacts on biodiversity, such as pollution, reduction of species, habitat conversion, or changes in ecological processes outside of the natural range.	SDG 15
<b>304-3</b>	Habitats protected or restored	Sustainability Report 2019, p.46	Partially covered. Uniper has built fish passes on the upper Faxälven River in northern Sweden and on the Isar River in southeast Germany.	SDG 15
<b>305: Emissions</b>				
<b>305-1</b>	Direct (Scope 1) GHG emissions	Sustainability Report 2019, p.13	Uniper discloses direct carbon emissions in metric tons of CO <sub>2</sub> , rather than CO <sub>2</sub> equivalent.	SDG 12, 13
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Sustainability Report 2019, p.14	Uniper discloses Scope 2 indirect emissions in metric tons of CO <sub>2</sub> , rather than CO <sub>2</sub> equivalent.	SDG 12, 13
<b>305-3</b>	Other indirect (Scope 3) GHG emissions	Sustainability Report 2019, p.14	Uniper discloses upstream Scope 3 indirect emissions in metric tons of CO <sub>2</sub> rather than in CO <sub>2</sub> equivalent.	SDG 12, 13
<b>305-4</b>	GHG emissions intensity	Annual Report 2019 – Performance Indicators at a Glance; Sustainability Report 2019, pp. 12, 13	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 <sub>2</sub> emissions from our fully consolidated, stationary fossil-fueled power plants and power-and-heat plants to these plants' power and heat output. It does not include plants that produce heat and/or steam only.	SDG 12, 13
<b>305-7</b>	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Report 2019, p.40	Partially covered. Uniper reports NOx and SO <sub>2</sub> 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.	SDG 12, 13

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<b>306: Effluents and waste</b>				
<b>306-2</b>	Waste by type and disposal method	Sustainability Report 2019, pp. 43, 73	Partially covered. Total weight of operational waste, high-level radioactive waste, and low- and intermediate-level radioactive waste are reported. Disposal methods are not detailed for operational waste. Pulverized fly ash (PFA), furnace bottom ash (FBA), and gypsum are reused. Nuclear waste is managed in accordance with Swedish law and in a way that ensures maximum safety for people and the environment.	SDG 12
<b>307: Environmental compliance</b>				
<b>307-1</b>	Non-compliance with environmental laws and regulations	Sustainability Report 2019, p.38	Partially covered. Uniper has reported one incident of environmental non-compliance. Uniper does not report on significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations.	
<b>401: Employment</b>				
<b>401-1</b>	New employee hires and employee turnover	Annual Report 2019 – Performance Indicators at a Glance; Sustainability Report 2019, p.66	Uniper discloses new hires from external market by age range, gender, and country of employment. Reports voluntary and involuntary leavers by age and length of tenure, and by gender and length of tenure.	SDG 5, 8
<b>401-2</b>	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2019, p.29	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.	SDG 8
<b>403: Occupational health and safety</b>				
<b>403-1</b>	Occupational health and safety management system	Sustainability Report 2019, pp. 25, 66		SDG 8
<b>403-2</b>	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2019, pp. 25, 27		SDG 8

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs	
403-3	Occupational health services	Sustainability Report 2019, p.26	In various departments, Uniper is now implementing specific measures to improve health protection and promotion that were the results of a series of workshops initiated in 2017. Uniper has a program enabling employees to receive free counseling from outside experts at any time if they are experiencing stress or in a crisis in their personal or professional lives.	SDG 8
403-5	Working training on occupational health and safety	Sustainability Report 2019, p.26		SDG 8
403-6	Promotion of worker health	Sustainability Report 2019, p.26	Partially covered; details on employee access to non-occupational medical and healthcare services not available.	SDG 8
403-8	Workers covered by an occupational health and safety management system	Sustainability Report 2019, p.25	Partially covered. The H&S management systems of all our operating entities are certified to OHSAS 18001, 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.	SDG 8
403-9	Work-related injuries	Sustainability Report 2019, p.26	Partially covered. Uniper reports employee and contractor total recordable incident frequency (TRIF) and lost-time injury frequency (LTIF). The company does not report on work-related hazards and risks and how they are dealt with. The company does not report on whether any employees have been excluded from these calculations.	SDG 8
<b>405: Diversity and equal opportunity</b>				
405-1	Diversity of governance bodies and employees	Annual report 2019 – Performance Indicators at a Glance; Corporate Governance Report, p.79; Sustainability Report 2019, p.34	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 in years.	SDG 5

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs	
<b>408: Child labor</b>				
<b>408-1</b>	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2019, p.50	Uniper screens suppliers for social issues, including child labor violations, but does not report on the operations and suppliers or geographical areas considered to have significant risks for child labor.	SDG 8, 16
<b>409: Forced or compulsory labor</b>				
<b>409-1</b>	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2019, p.50	Uniper complies with the UK Modern Slavery Act and screens suppliers for social issues including forced labor violations, but does not report on the operations and suppliers or geographical areas considered to have significant risks for forced or compulsory labor.	SDG 8, 16
<b>412: Human rights assessment</b>				
<b>412-1</b>	Operations that have been subject to human rights reviews or impact assessments	Sustainability Report 2019, p.50	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.	SDG 8, 16
<b>414: Supplier social assessment</b>				
<b>414-1</b>	New suppliers that were screened using social criteria	Sustainability Report 2019, pp. 50, 52	Uniper screens suppliers for social issues and is committed to assessing 100% of its counterparties according to its social screening system (ESG Due Diligence) by 2022.	SDG 8
<b>414-2</b>	Negative social impacts in the supply chain and actions taken	Sustainability Report 2019, pp. 50, 52	Uniper monitors country-specific issues, such as working conditions, the violation of political rights, and civil liberties. Uniper has strengthened its due diligence requirements and instituted mitigation measures, such as the inclusion of specific deal-break or performance-suspension clauses. Uniper has a company-wide screening process for all new potential counterparties, intermediaries, and business partners. The severe negative impacts monitored include modern slavery, unlawful community displacement, and child labor.	SDG 8

GRI indicator and disclosure name	Location	Remarks/Reason for omission	SDGs
<b>G4 Electric utilities sector disclosures</b>			
<b>Economic disclosures</b>			
<b>Availability and reliability</b>			
<b>G4 EU10</b>	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Sustainability Report 2019, p.19	SDG 7
<b>System efficiency</b>			
<b>G4 EU11</b>	Average generation efficiency of thermal plants by energy source and by regulatory regime	Sustainability Report 2019, p.41	SDG 7
<b>Research and development</b>			
<b>G4 DMA (formerly EU8)</b>	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Sustainability Report 2019, p.15	SDG 7, 9, 12