



**Sustainability Report
2022**

KEY FIGURES

Key figures	2020	2021	✓ 2022
COMPANY PROFILE			
Revenue (in €m)	5,367.2	5,646.2	5,915.1
Length of fiber-optic network (in km)	50,904	52,574	55,459
CORPORATE RESPONSIBILITY			
Incidents or indications of possible cases of corruption	0	0	0
Reports of possible violations with potentially adverse human rights impacts	0	0	2
Violations with potentially adverse human rights impacts	0	0	0
Percentage ⁽¹⁾ of people participating in e-learning course on the Code of Conduct in %	n/a	83.5	84.7
DIGITAL RESPONSIBILITY			
Number of reports of data privacy violations under the GDPR ⁽²⁾	39	78	36
SOCIAL RESPONSIBILITY			
Number of employees	9,638	9,975	10,474
Number of core employees	9,063	9,388	9,892
thereof women	2,880	3,033	3,176
thereof men	6,183	6,355	6,716
thereof nonbinary ⁽³⁾	n/a	n/a	n/a
Staff turnover rate (in %)	6.7	11.2	9.8
Management positions filled internally (in %)	73.7	65.7	66.2
Women in management positions (in %) ⁽⁴⁾	n/a	n/a	21.5
Hours training and education per employee ⁽⁵⁾	9.5	12.5	9.8
Absence due to illness (in %)	4.4	4.3	5.0
Donations collected by United Internet for UNICEF (in €m)	4.9	6.4	5.4
ECOLOGICAL RESPONSIBILITY⁽⁶⁾			
Energy consumption (in MWh)	209,628	214,099	258,499
thereof electricity consumption	195,664	202,003	223,822
thereof heating consumption	3,131	3,426	22,551
thereof gasoline consumption	10,833	8,669	12,126
CO ₂ equivalents in tonnes	31,050	23,902	29,439
thereof direct carbon emissions (Scope 1)	4,757	3,734	5,076
thereof indirect carbon emissions (Scope 2)	26,293	20,168	24,363

(1) The participation rate was recalculated for 2021 and 2022. It comprises new hires and staff returning from parental leave in the Consumer Access, Consumer Applications, and Business Applications segments, plus all staff at arsys in Spain. All of the employees are included who began or have already successfully completed the e-learning course in the reporting period.

(2) The figure for 2021 was corrected. The Business Access Division has been included as of the 2022 reporting period. Does not include independently managed companies.

(3) No analysis possible at present.

(4) The quota was determined for the first time for 2022; as a result, no prior-year figures are available.

(5) The figure for 2021 was corrected.

(6) The basis of calculation for energy consumption and emissions was expanded significantly in the reporting period. As a result, comparability of the figures given with those for previous years is highly limited.

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KEY



Internet link



Definition



Page reference

GRI [number] Reference to GRI Disclosure

FOREWORD

Dear reader,

GRI 2-22

The world is in the throes of profound transition. In particular, Russia's continuing war against Ukraine has shocked both Europe and the world as a whole. Business, policymakers, and society as a whole are faced with an energy crisis that we must overcome together. The talk is of a "historical turning point" that will further increase the pressure on companies and others to ensure their activities are sustainable and future-proof. As one of Europe's leading internet specialists, we take our digital responsibility seriously and are focusing on it even more in what we do.

With more than 27 million customer contracts, over 40 million ad-financed free accounts, and a workforce of roughly 10,000 people, United Internet sees itself as building bridges to a sustainable digital future. We aim to enable consumers and companies alike to leverage the many and growing opportunities offered by the internet as a universal infrastructure for information, communication, entertainment, and e-business, and to do so safely and confidently.

Our goal is not merely to comply in full with the increasingly rigorous regulatory requirements here: We also intend to continuously enhance and delve deeper into our action areas, and to ensure transparency about them. We performed a large number of projects for this last year, professionalized our processes and systems even further, and set up teams to enhance and expand our sustainability strategy.

The Corporate Sustainability Reporting Directive (CSRD), which was adopted in November 2022 by the European Parliament and will come into force starting in 2024, will lead to far-reaching changes in both the form and content of sustainability reporting. We updated our materiality analysis in line with these new requirements in fiscal year 2022 and defined United Internet's core action areas, which we shall measurably progress for the long term.

Given our pioneering activities in the areas of 5G, fiber optics, and cloud services, the area of "digital responsibility" with its focus on digital participation, data privacy, security, and digital participation is at the heart of what we do. We have positioned ourselves as a technology pioneer and at 1&1 we are building the first mobile network in Europe to be based on innovative OpenRAN technology – efficient, fully virtualized in a private cloud, and connected to 1&1 Versatel's fiber optic cables. The United Internet Group's goal with this new network architecture is to help get Germany ready for real-time applications.

Environmental and climate protection remain another key action area. Our measures are deliberately designed to ensure we are continuously improving everything from our logistics through our office buildings down to our IT infrastructure. We monitor our most energy-intensive areas closely to ensure they are highly efficient. In addition, our own IONOS and 1&1 data centers use 100% renewable energy for regular operations. We source TÜV-certified green electricity from naturstrom and EHA for our office and logistics locations in Germany and for a large proportion of our fiber optic network.

Equally, we aim to act as a reliable and trusting partner in our business relationships, and to meet our due diligence obligations as a company. In line with this, we have reviewed our value chain in detail for transparency, especially with respect to the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), and have examined the processes needed to prevent human rights risks.

The United Internet Group's employees are actively shaping the digital future. Our "WORK UNITED" initiative aims to give staff an attractive working environment with individual development opportunities and a wide range of tasks and roles. We are therefore delighted that we have again been named one of

Germany's best employers this year by the Top Employers Institute. This organization assesses companies' people strategies plus areas such as professional development, working environments and well-being, diversity, onboarding, and talent management. The award shows that the United Internet Group with its strong brands is and remains a key player when it comes to international human resources benchmarks and standards. We want to be an attractive employer in the future too, and to actively live and develop our open, agile, and diverse culture together with our employees.

As a successful internet company, we see ourselves as part of society and take the responsibility that goes with this seriously, too. Our social commitment revolves around our work with the United Internet for UNICEF foundation, which United Internet set up together with the United Nations Children's Fund in 2006. The regular appeals for donations that we make to our GMX, WEB.DE, 1&1, and IONOS customers, plus additional money from the United Internet Group itself, have raised more than €64 million for global UNICEF programs since then. One of the foundation's main emergency aid programs in 2022, which was launched following the outbreak of the war in Ukraine, was and is to support children and families directly in the country. The aid programs cover psychosocial and medical care, and the provision of vital supplies such as generators, warm blankets, and drinking water. We are pleased to be able to contribute to this important and valuable work via the foundation.

We will continue to address changing social, economic, and environmental challenges and opportunities closely and critically in the years to come. We intend to go on confronting them openly and farsightedly, and developing continuously, so as to ensure a digital, sustainable future. And I myself am also looking forward to being part of this.



✓ **Elements of the consolidated nonfinancial report (NFR) pursuant to the German CSR Directive Implementation Act, sections 315b and 315c in conjunction with section 289c of the German Commercial Code (HGB)**

This sustainability report includes United Internet's consolidated nonfinancial report as required by the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz – CSR-RUG). It contains the statutory and supplementary disclosures for United Internet's material aspects: environmental matters, employee-related matters, social matters, respect for human rights, and anti-corruption and bribery matters. These aspects are supplemented by the topics that United Internet has identified as material.

Red checkmarks (✓) are used to indicate information required by the CSR-RUG, which underwent a limited assurance review in accordance with ISAE 3000 (revised) by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft (hereinafter referred to as "PwC").

The review of the figures is limited to the figures for the current reporting period; as a result, prior-year figures are presented in gray. Rounding differences compared to the mathematically exact values for monetary units, percentages, etc. can occur in tables and references. In 2022, figures were rounded to one decimal place and adjusted retrospectively; as a result, discrepancies can occur compared to 2021. ✓

COMPANY PROFILE

THE EU'S TAXONOMY

CORPORATE
RESPONSIBILITYDIGITAL
RESPONSIBILITYSOCIAL
RESPONSIBILITYECOLOGICAL
RESPONSIBILITY

Our Vision

Our Business

Sustainability at
United Internet

COMPANY PROFILE

Our Vision

✓ The internet is an indispensable information, entertainment, communications, organizational, and e-business medium for consumers and companies alike.

GRI 2-1

GRI 2-6

Its unlimited geographical reach and increasing access speeds are turning it into a universal infrastructure that supplies not just information and entertainment offerings but also personal and business applications via mobile and fixed networks.

Our vision is to offer consumers and business users attractive ways of meeting their information, communications, and entertainment needs, plus cloud applications from our "Internet Factory," and to deliver these via more and more powerful broadband links based on mobile and fixed network technology.

United Internet is creating the basis for society to participate in the digital transformation process and to safely navigate the digital world by expanding its fiber-optic network and developing its own mobile network and powerful data centers with high security and data privacy standards. ✓

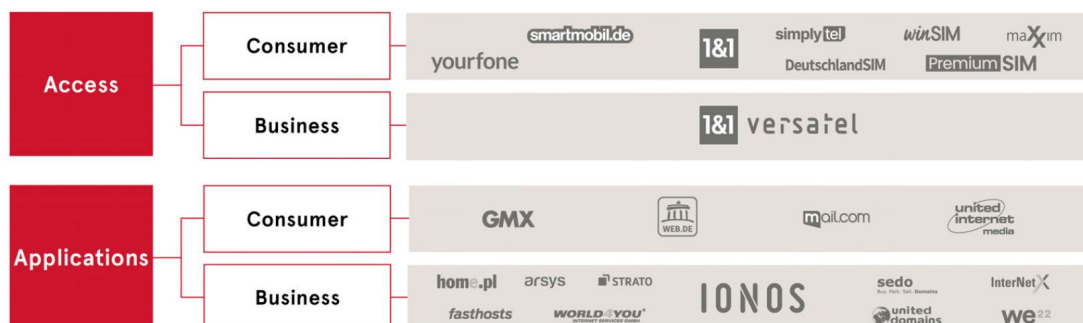
Our Business

✓ United Internet is one of Europe's leading internet specialists, with over 27 million fee-based customer contracts and more than 40 million ad-financed free accounts.

GRI 2-2

The Group's operating business is broken down into the Access Division, which comprises the Consumer Access and Business Access segments, and the Applications Division, which consists of the Consumer Applications and Business Applications segments. The following sections offer a brief description of the business activities performed in the different segments. A more detailed description is to be found in the "General Information about the Company and Group" chapter of United Internet's 2022 Management Report.

Divisions, segments, and brands (as of December 31, 2022) ✓



Consumer Access Segment

✓ The Consumer Access Segment pools our mobile internet and fixed-network broadband products (including associated applications such as home networking, online storage, telephony, and IPTV) for consumers. Customers are offered these internet access products on the basis of fixed monthly subscriptions (plus variable, usage-driven top-up fees) for contractually agreed terms.

United Internet's 1&1 brand is one of Germany's leading providers of broadband products (and particularly VDSL/vectoring and fiber-optic connections). The Company uses 1&1 Versatel's fiber-optic network as the transportation network for VDSL/vectoring and direct fiber-optic connections ("FTTH" = "fiber to the home"), accessing the last mile via city carriers and Deutsche Telekom (primarily Layer 2). Additional wholesale service providers are used for its legacy business with ADSL connections.



Mobile bitstream access mobile virtual network operator (MBA MVNO): A telecommunications provider that does not have its own physical network but instead uses an MNO's network to a certain extent, and that invoices this service in its own right.

Mobile network operator (MNO): A mobile communications provider that has its own physical network (radio masts, exchanges, and the full range of technical equipment).

United Internet is also a leading German provider with its mobile internet products. As the sole MBA MVNO (mobile bitstream access mobile virtual network operator) in Germany, United Internet has long-term, guaranteed rights to up to 30% of Telefónica Deutschland's used network capacity, and hence extensive access to one of Germany's largest mobile networks. It holds these rights indirectly via 1&1 AG. Apart from its privileged access to Telefónica's network, the Company also purchases wholesale mobile network services from Vodafone.

As part of its plans to build a high-performance 5G mobile network, 1&1 successfully acquired two 2 x 5 MHz frequency blocks in the 2 GHz band spectrum and five 10 MHz frequency blocks in the 3.6 GHz band spectrum during the 5G frequency auction in 2019. This was followed in fiscal years 2021 and 2022 by its signature of long-term contracts, creating the core preconditions for rolling out the 1&1 mobile network and hence enhancing its value added in this market segment in the same way as in the fixed network sector. The 1&1 mobile network commenced operations on December 28, 2022, with "1&1 5G zu Hause" – a product that is positioned as an alternative to conventional DSL, cable internet, and fiber-optic home connections. Smartphone rate plans are scheduled to follow in the summer of 2023.

United Internet markets its mobile internet products via the premium 1&1 brand and discount brands such as yourfone and smartmobile.de, allowing it to offer the mobile communications market a comprehensive range of products and to address specific target groups. ✓

Business Access Segment

✓ United Internet's Business Access Segment offers a broad range of telecommunications products and solutions for business customers under its 1&1 Versatel brand.

1&1 Versatel's business model revolves around its operation of a state-of-the-art fiber-optic network that is more than 55,000 km long. This is one of the largest networks in Germany and is being continuously expanded.

The network is used to offer companies and government agencies a range of telecommunications products – from direct fiber-optic connections down to customized, individual telecommunications solutions (voice, data, and network solutions). In addition, the 1&1 fiber-optic network is used for (wholesale) infrastructure services for national and international carriers and ISPs. ✓

Our Vision**Our Business**Sustainability at
United Internet

Consumer Applications Segment

✓ The Consumer Applications Segment offers applications for private individuals. These primarily include personal information management applications (e-mails, to-do lists, appointment/address management solutions) and online (cloud) storage, plus domains, consumer website solutions, and office applications.

The portfolio has been successively expanded, and the GMX and WEB.DE brands – the largest e-mail providers in Germany for years – have been transformed in recent years from pure-play e-mail suppliers to end-to-end hubs for user communications, information, and identity management.

The consumer applications are largely developed in-house and operated in the Group's own data centers.

The products are offered as pay accounts or ad-financed free accounts. The latter are monetized using classic and increasingly also programmatic (i.e., data-driven) online advertising. United Internet Media is responsible for marketing.

United Internet's ad-financed and fee-based consumer applications use the GMX and WEB.DE brands and are mainly focused on Germany, Austria, and Switzerland, where the Company is one of the leading providers.

This segment, like others, has also been increasing its international presence since taking over the US provider mail.com in 2010. mail.com is present not only in the USA but also in countries such as the United Kingdom, France, and Spain. ✓

Business Applications Segment

✓ United Internet's Business Applications Segment provides freelancers, self-employed professionals, and SMEs with internet-based business opportunities and helps them digitalize their processes. It does this by offering customers a broad, subscription-based range of products such as domains, websites, web hosting, servers, e-shops, group work, online (cloud) storage, and office applications. Cloud solutions and cloud infrastructure are also offered.

The applications are developed in the Company's own development centers or in cooperation with partner organizations, and run on more than 100,000 servers in 11 data centers and 21 co-locations.

United Internet's Business Applications Segment is also an international leader in its field, with activities in Europe (Germany, France, the United Kingdom, Spain, Portugal, Italy, the Netherlands, Austria, Poland, Hungary, Romania, Bulgaria, the Czech Republic, Slovakia, and Sweden) and North America (the USA, Canada, and Mexico).

The business applications are marketed to specific target groups using differently positioned brands such as IONOS, Arsys, Fasthosts, home.pl, InterNetX, Strato, united-domains, and World4You. In addition, United Internet offers customers professional active domain management services in the aftermarket business under its Sedo brand. And we22 offers other hosting providers a white-label website builder for creating high-quality websites. ✓

Sustainability at United Internet

✓ It is hard to imagine society, politics, and business today without mentioning “sustainability,” which can be defined in simple terms as ensuring that the needs of both current and future generations can be met. It therefore comes as no surprise that ESG topics also influence our Company. We aim to take changed expectations within society (such as those voiced by the Fridays for Future movement), consumer and client requirements, employees’ wishes, and increasing investor awareness of ESG aspects into account in our decisions and actions. The associated transformation processes are being discussed widely across different sectors, e.g., in connection with questions relating to data privacy, how to deal with (fake) internet news, the changing world of work, or the transition to a low-carbon economy.

Our sustainability management activities aim to address the challenges and opportunities offered by our material sustainability topics. ✓

Sustainability Management

GRI 2-14

✓ The United Internet Group’s group-wide sustainability management activities in 2022 were coordinated by a team from the Compliance & Sustainability department. Their tasks include strategic development, reporting, and answering ESG rating agency queries. Group Sustainability provides advice to and coordinates with the segments by liaising with the sustainability managers there, and with the core functions and relevant specialist departments. The Sustainability team helps them assess nonfinancial topics in their individual business activities, provide information, and ensure that the entire Group complies with its business responsibilities. The segment sustainability managers report periodically – in some cases weekly – to the Management Board member responsible for them and several times a year to the full Management Board and other bodies within the individual segments.

Group Sustainability reports to United Internet AG’s CFO, who is also responsible for preparing the sustainability report for the entire Group. Core principles such as using green electricity or the Diversity Statement are resolved by the Group Management Board. Overarching decisions – including the development of a Group-wide sustainability strategy (starting in the reporting period) – are also made by Group-level management bodies. However, the majority of concrete decisions relating to implementation affect the segment management boards. For example, it is they who resolve to roll out management systems and what the green electricity strategy should look like in practice. They also set most sustainability goals and targets, since the individual segments’ starting positions and the impact they have may vary. United Internet’s Supervisory Board discharges its duty of oversight by examining the consolidated nonfinancial report (“nonfinancial report”), and are assisted in this by an independent external review. ✓

COMPANY PROFILE	THE EU'S TAXONOMY	CORPORATE RESPONSIBILITY	DIGITAL RESPONSIBILITY	SOCIAL RESPONSIBILITY	ECOLOGICAL RESPONSIBILITY
Our Vision					
Our Business					
Sustainability at United Internet					

Stakeholder Dialog

✓ Our ability to do business depends on cooperating successfully with a wide range of stakeholders. Our dialog with different stakeholder groups also helps us assess our impact on society and the environment, identify material sustainability aspects during our materiality analysis, develop our sustainability strategy, set goals and targets, and determine whether they have been reached. We use a variety of different platforms and formats to liaise with our stakeholders, so as to deepen communication and cooperation with them and take their interests into account: GRI 2-29

■ **Customers:** We focus consistently on our customers' needs and satisfaction. We collect feedback in numerous areas and liaise with our customers using surveys and during service calls, among other things. Test users and test buyers provide valuable feedback on new products.

■ **Investors:** Investors are a key stakeholder group for United Internet. Our Investor Relations department and our Management Board maintain regular contact with them in the form of one-on-one discussions and road shows. We repay investors' trust in us by ensuring open, transparent reporting.

■ **Employees:** Our employees are the key to our success. Only by leveraging their knowledge, skills, and dedication can we continue to develop and achieve long-term success. Employee feedback is important for us, which is why we regularly perform employee surveys, use these to identify measures to be taken, and inform staff of the progress made. In addition, the Management Board uses virtual communications formats to contact employees directly about specific topics.

■ **Business partners:** Our business requires us to work together with a large number of business partners and suppliers. These include wholesale service partners, hardware suppliers, call center service providers, and shipping partners, for example. We hold personal discussions with these partners and also help call center service providers train their employees, among other things.

■ **Policymakers and associations:** Our dialog with political decision-makers and government authorities is aimed at creating the framework for a successful digital economy in Germany. One particular issue for us is ensuring competition, which acts as a driver for innovation, investment, and consumer benefits. This is why we are a member of associations such as VATM⁽¹⁾, Bitkom⁽²⁾, BREKO⁽³⁾, BVDW⁽⁴⁾ and eco⁽⁵⁾. In addition, specialist departments are active in relevant associations and bodies. GRI 2-28

■ **Non-governmental organizations:** Our United Internet for UNICEF foundation has worked with the United Nations' Children's Fund since 2006 to collect donations and recruit new sustaining members.

✓

(1) Verband der Anbieter von Telekommunikations- und Mehrwertdiensten e.V.

(2) Bundesverband Informationswirtschaft, Telekommunikation und neue Medien e.V.

(3) Bundesverband Breitbandkommunikation e.V.

(4) Bundesverband Digitale Wirtschaft (BVDW) e.V.

(5) Verband der Internetwirtschaft e.V.

Material Topics

✓ We performed a new materiality analysis that is aligned with the future requirements of the CSRD in the 2022 reporting period. We were supported in our work by an external consulting firm that specializes in performing materiality analyses and developing sustainability strategies, among other things. Both external and internal perspectives were taken into account when examining potential material topics. ✓

Process to Determine Material Topics

GRI 3-1

✓ The materiality analysis was based on known topics derived from our sustainability management activities to date and from earlier materiality analyses. The list of relevant sustainability topics was updated in the reporting period in the course of stakeholder and benchmark analyses covering political, economic, social, technological, statutory, and environmental aspects. Additional input came from our dialog (interviews) with the stakeholder groups mentioned earlier. The relevant sustainability aspects were also discussed with our internal specialist departments (e.g., Human Resources, Compliance, and Information Security). In many cases this took place at both Group and segment level, while the Management Board members also took part. The topics on the updated list were then defined in more detail together with experts from the departments that are primarily responsible for them, and a uniform understanding of them was developed. Finally, a scoring model was used to assess the materiality of the various topics along the core value chain.

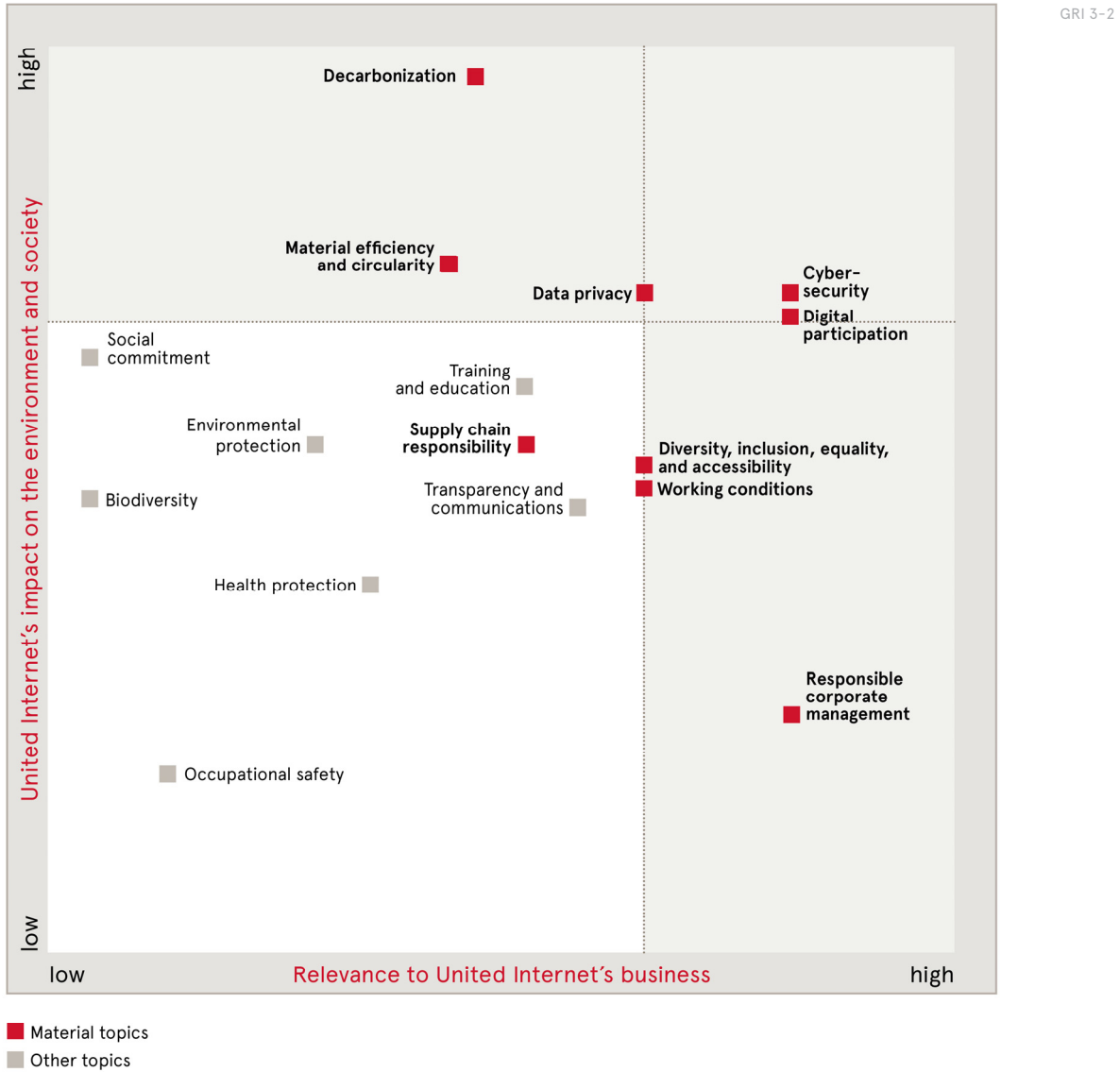
The materiality analysis was performed in line with the requirements of the HGB. The principle of double materiality under the Corporate Sustainability Reporting Directive (CSRD), which will apply throughout the EU in future, was incorporated already by examining both the relevance of topics for United Internet's business and the potential and actual impact of our activities on the environment and society. No risk management measures were taken into account when examining potential effects (gross risk assessment). The final assessment of the topics was performed in a joint workshop with all specialist departments involved.

Employees' views on the relevance of the sustainability topics were polled in a survey. In addition, virtual one-on-one interviews were held with internal and external stakeholders so as to examine the materiality of the topics from the stakeholder perspective as well.

Employees' views on the relevance of the sustainability topics were polled in a survey. In addition, virtual one-on-one interviews were held with internal and external stakeholders so as to examine the materiality of the topics from the stakeholder perspective as well. ✓

Results of the Materiality Analysis: Materiality Matrix

✓ The materiality matrix presents the results of the analyses and provides a consolidated overview of the double materiality assessment. The topics indicated in red in the matrix have been defined as material.



The topics of **responsible corporate management**, **working conditions**, and **diversity, inclusion, equality, and accessibility** were defined as material because of their high business relevance scores. In addition, two environmental matters – **decarbonization** and **material efficiency and circularity** – have a significant impact on society and the environment. **Data privacy, information security** (“cybersecurity” in the materiality matrix), and **digital participation** were assessed from the perspective of double materiality. In addition, we consider **supply chain responsibility** to be a material topic. ✓

✓ The material topics cover environmental matters, employee-related matters, social matters, respect for human rights, and anti-corruption and bribery matters (see “Information about CSR-RUG requirements” in the Annex).

All topics in the materiality matrix for earlier reporting periods can be assigned to topics from the current matrix. They have merely been structured, named, and assessed differently in some cases on the basis of the new, more refined methodology used. Two new material topics – material efficiency and circularity, and inclusion and accessibility – were added as a result of the materiality analysis performed in the reporting period. In addition, the current matrix contains a number of new topics that were not assessed as being material – transparency and communication, biodiversity, training and education, and social commitment. ✓

Our Next Steps

GRI 3-3

✓ At present, we are revising our sustainability strategy based on the insights gained from the current materiality analysis.

We will develop a clear vision and objectives in the course of fiscal year 2023 that will communicate our commitment to material ESG topics. We will combine our activities to date and our future ambitions into concrete action areas that will then form the strategic framework for our sustainability management activities.

One key next step towards implementing our new sustainability strategy – which we shall also take in good time before the first CSRD reporting period in 2024 – is to adapt our sustainability management governance structure with the involvement of our management bodies. We aim to ensure that our sustainability activities are binding and effectively managed by defining responsibilities for topics and action areas, both in the form of central functions and locally in our segments.

We shall build on our strategy to formulate goals for the entire Group, which will then be specified in greater detail and implemented by our segments in the form of milestones and measures. In this way, we aim to make our commitment to sustainability and our level of ambition both measurable and monitorable. ✓

THE EU'S TAXONOMY**Taxonomy-eligible
Economic Activities**Taxonomy-aligned
Economic Activities

Notes on the KPIs

THE EU'S TAXONOMY

✓ The European Union's Taxonomy Regulation is a uniform, binding classification system for environmentally sustainable economic activities. Companies are obliged to report on the results of this classification on an annual basis. Article 9 of the EU's Taxonomy sets out six environmental objectives. Concrete requirements (technical screening criteria) for environmental sustainability already exist for the first two of these ("climate change mitigation" and "climate change adaptation") (Commission Delegated Regulation (EU) 2021/2139). Reference will be made to these later on in this section.

We took the draft FAQs published by the European Commission on December 19, 2022 (the "Draft Commission notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act" and the "Draft Commission notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation") into account when preparing the Taxonomy disclosures for fiscal year 2022. ✓

Taxonomy-eligible Economic Activities for Fiscal Year 2022

✓ United Internet reviewed its Taxonomy-eligible economic activities for the 2022 reporting period. The following economic activities pursuant to Annex 1 of Commission Delegated Regulation (EU) 2021/2139 were identified as Taxonomy-eligible.

United Internet's economic activities can be assigned in particular to activity **8.1 "Data processing, hosting, and related activities."** United Internet's Business Applications Segment offers domains, home pages, web hosting, servers, cloud solutions, e-shops, group work, and online storage, among other things. This segment's offering is therefore responsible for the majority of the United Internet Group's Taxonomy-eligible activities. The Consumer Applications Segment is home to United Internet's consumer applications such as online storage and personal information management. Activities relating to activity 8.1 have also been identified in this segment. Since the Consumer Access Segment offers online storage services, it also has a small number of Taxonomy-eligible activities attributable to activity 8.1.

The scope of the activities covered by the description of the activity is currently still open to interpretation. For this reason, United Internet has identified those activities (such as online storage) in which hosting and data storage play a key role as Taxonomy-eligible activities for the 2022 reporting period. Other activities that merely involve data transfer (as a peripheral activity) are not classified as falling within activity 8.1.

In contrast to the previous year, turnover from hosting and data storage activities using third-party data centers was also regarded as Taxonomy-eligible in fiscal year 2022. Since the description of the activity does not distinguish between an entity's own and third-party data centers, United Internet decided not to make such a distinction any longer for the turnover generated in fiscal year 2022. In other words, all turnover associated with activity 8.1 is disclosed as being Taxonomy-eligible, regardless of whether the data processing involved is performed in our own or in third-party data centers. ✓

✓ In line with the reporting for the previous year, activities associated with expanding fiber-optic networks, mobile networks, and the use of the Company's own fiber-optic networks are classified as Taxonomy-non-eligible. Also in line with the previous year's reporting, United Internet has decided to adopt a narrow interpretation of **activity 8.2 "Data-driven solutions for GHG emissions reductions"** in this context. By doing so, it is complying with the answer to question no. 159 in the draft FAQs published by the European Commission in December 2022, which states that electronic communications networks are not to be classified as falling within activity 8.2 unless they are deployed and used in the context of a solution for GHG emissions reductions. However, continuing uncertainty as to how to interpret the Taxonomy may lead to different assessments next year.

Above and beyond this, additional activities associated with the performance of United Internet's own business that can be assigned to a Taxonomy activity were identified in relation to CapEx and OpEx. These are the horizontal issues and infrastructure-related topics shown below:

- 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles," i.e., expenditure associated with our vehicle fleet
- 7.3 "Installation, maintenance and repair of energy efficiency equipment," e.g., expenditure in relation to heating and cooling equipment and energy-efficient lighting sources
- 7.4 "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)"
- 7.6 "Installation, maintenance and repair of renewable energy technologies," e.g., expenditure in relation to the installation of photovoltaic systems
- 7.7. "Acquisition and ownership of buildings," especially via IFRS 16 leases and rights of use in assets

United Internet's activities were also examined to determine whether they relate to the environmental objective of "climate change adaptation" (Annex 2 of Commission Delegated Regulation (EU) 2021/2139). No activities set out in Annex 2 of Commission Delegated Regulation (EU) 2021/2139 were identified that were not already covered by classifications to activities set out in Annex 1 of the same regulation. ✓

Taxonomy-aligned Economic Activities for Fiscal Year 2022

✓ United Internet analyzed the Taxonomy-eligible economic activities using the relevant technical screening criteria in close cooperation with the relevant departments. The results were as follows. ✓

Activity 8.1 „Data Processing, Hosting, and Related Activities“

✓ United Internet operates an ISO 50001-certified energy management system for its own data centers. However, the existing measures are not enough to meet the Taxonomy's technical screening criteria since, for example, no independent third-party verification of the criteria set out in the EU's Code of Conduct for Energy Efficiency in Data Centres was performed. In addition, the operators of our third-party data centers have not confirmed that they meet the Taxonomy's technical screening criteria. Therefore, United Internet has not reported any Taxonomy aligned economic activities under activity 8.1 for fiscal year 2022. ✓

THE EU'S TAXONOMYTaxonomy-eligible
Economic Activities**Taxonomy-aligned
Economic Activities****Notes on the KPIs**

Remarks on Horizontal Issues and Infrastructure-related Topics

✓ CapEx and OpEx for horizontal issues and infrastructure-related topics relate to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions ("category (c)").

Proof must be provided by partner enterprises for the purchase of output from Taxonomy-aligned economic activities to qualify as Taxonomy-aligned. At present, no sufficient proof is available to meet the criteria required. As a result, the expenditure has not been reported as Taxonomy-aligned in the 2022 reporting period. ✓

Notes on the KPIs

✓ The key performance indicators (KPIs) reported pursuant to the EU's Taxonomy Regulation (turnover, CapEx, and OpEx) are based on the figures given in United Internet AG's consolidated financial statements. United Internet AG's consolidated financial statements were prepared in accordance with the International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU) and the supplementary regulations set out in section 315e(1) of the German Commercial Code (Handelsgesetzbuch – HGB).



See page 120 of United Internet AG's [German consolidated financial statements](#).

The turnover, CapEx, and OpEx identified as associated with Taxonomy-eligible activities and the total amounts used were reconciled with the relevant population at Group level, allowing potential double-counting to be checked and prevented. ✓

■ Turnover

✓ The EU's Taxonomy Regulation defines turnover as the revenue recognized pursuant to IAS 1.82(a). The "turnover" KPI disclosed for the United Internet Group represents the ratio of the turnover from Taxonomy-aligned economic activities to total revenue. The total revenue can be taken from the statement of net income in United Internet AG's consolidated financial statements (see the table on page 157 in the "Explanations of items in the income statement – 5. Sales revenue/segment reporting" section). The denominator of the "turnover" KPI is based on our consolidated net revenue.



See page 169 of United Internet AG's [German consolidated financial statements](#).

The numerator of the "turnover" KPI is defined as that part of the net revenue from good and services, including intangible goods, that is associated with Taxonomy-aligned economic activities. Our data center products are currently United Internet's only revenue-generating activities that are Taxonomy-eligible. The revenue from products and rate plans that are associated with activity 8.1 "Data processing, hosting, and related activities" was assigned accordingly in the segments concerned. Taxonomy-eligible turnover in the 2022 reporting period accounted for 22.5% of total revenue. No Taxonomy-aligned turnover was reported. ✓



See page 169 of United Internet AG's [German consolidated financial statements](#).

■ CapEx

✓ The "CapEx" KPI is based on the additions to property, plant, and equipment and intangible assets during the fiscal year under review before depreciation, amortization, and any remeasurements for the fiscal year in question; no adjustments are made to the fair values (in particular application of IAS 16, IAS 38, IFRS 16 leases with rights of use in lease assets). The overall figure for capital expenditure used for the EU's Taxonomy is disclosed in the consolidated financial statements under the "Explanations of items in the income statement – 5. Sales revenue/segment reporting" section; see the last column ("United Internet Group") of the line item entitled "Investments in intangible assets and property, plant and equipment (without goodwill)" in the table on page 157. This capital expenditure is used as the denominator for the "CapEx" KPI.

The numerator for the "CapEx" KPI corresponds to the share of the denominator related to assets or processes that are associated with Taxonomy-aligned economic activities ("category (a)") plus the share related to the purchase of output from Taxonomy-aligned economic activities and individual measures ("category (c)").

The investments were assigned to the various Taxonomy activities using the asset classes concerned. A further distinction was made in the case of the "IFRS 16 leases" asset class between buildings and data centers. Capital expenditure on these asset classes was generally assigned to economic activity 7.7 "Acquisition and ownership of buildings." However, where this capital expenditure relates to data centers, it is assigned to activity 8.1 "Data processing, hosting, and related activities." Capital expenditure attributable to IFRS 16 leases represent the largest share of Taxonomy-eligible investments for the 2022 reporting period. The share of Taxonomy-eligible investments in the 2022 reporting period was 21.5%. No Taxonomy-aligned investments were reported. ✓

■ OpEx

✓ The "OpEx" KPI is based on the direct, non-capitalized costs that relate to research and development (R&D), building renovation measures, short-term leases, and maintenance and repair of property, plant, and equipment by the Company or third parties that is necessary to ensure the continued functioning of such assets. Commission Delegated Regulation (EU) 2021/2178 requires training costs to be included in the numerator. Consequently, our understanding is that these cost centers must also be included in the denominator.

At United Internet, the "OpEx" KPI represents the share of operating expenditure as defined by the Taxonomy that is associated with Taxonomy-aligned economic activities ("category (a)") or that relates to the purchase of output and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, or to individual building renovation measures ("category (c)").

United Internet's Taxonomy-eligible share of operating expenditure was determined by analyzing the cost centers for building renovation measures, short-term leases, and maintenance and repair, and assigning them to the identified economic activities pursuant to the EU's Taxonomy on the basis of their names and entry texts. No short-term leases relating to the identified Taxonomy activities were established. The share of Taxonomy-eligible operating expenditure in the 2022 reporting period was 12.7%. No Taxonomy-aligned investments were reported. ✓

THE EU'S TAXONOMYTaxonomy-eligible
Economic ActivitiesTaxonomy-aligned
Economic Activities**Notes on the KPIs**

Overview of Taxonomy Reporting KPIs for Fiscal Year 2022

	✓ Turnover		✓ CapEx		✓ OpEx	
	in €m	in %	in €m	in %	in €m	in %
Total figures for the United Internet Group	5,915.1	100.0%	951.1	100.0%	84.8	100.0%
of which Taxonomy-non-eligible	4,586.5	77.5%	746.4	78.5%	74.0	87.2%
of which Taxonomy-eligible	1,328.6	22.5%	204.7	21.5%	10.8	12.8%
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	0.0	0.0%	3.5	0.4%	0.9	1.0%
7.2 Renovation of existing buildings	0.0	0.0%	0.2	0.0%	0.0	0.0%
7.3 Installation, maintenance and repair of energy efficiency equipment	0.0	0.0%	0.2	0.0%	0.0	0.0%
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.0	0.0%	0.2	0.0%	0.0	0.0%
7.6 Installation, maintenance and repair of renewable energy technologies	0.0	0.0%	0.8	0.1%	0.0	0.0%
7.7 Acquisition and ownership of buildings	0.0	0.0%	111.1	11.7%	0.1	0.1%
8.1 Data processing, hosting and related activities	1,328.6	22.5%	88.6	9.3%	9.8	11.6%
of which Taxonomy-aligned	0.0	0.0%	0.0	0.0%	0.0	0.0%

The Taxonomy KPIs are given in the Annex (pages 86–88).

CORPORATE RESPONSIBILITY

✓ The “Corporate Responsibility” chapter consists of two material topics – **responsible corporate management** and **supply chain responsibility** – in which we report among other things on compliance, anti-corruption, and respect for human rights.

GRI 2-23

United Internet considers itself responsible for ensuring the Company’s continued existence by managing it responsibly and with a view to the long term. We aim to ensure compliance with all relevant laws, regulations, standards, and ethical practices. Our Corporate Values, Leadership Principles, and Code of Conduct form the basis for our daily work, and are designed to facilitate fair, respectful dealings with one another and to prevent corrupt business practices.

GRI 2-24

For us, compliance is a precondition for doing business successfully in the long term and hence an integral part of all Group activities. Our Code of Conduct for employees lays the foundations for legally and ethically acceptable behavior and summarizes the key rules. It contains requirements regarding fair competition and anti-corruption, and makes concrete recommendations on how to act.

Supply chain responsibility – especially in the areas of environmental protection, and labor and human rights – is a material topic for us since we do business not only in our home market of Germany but also in other European countries and North America. Human rights comprise not only very basic fundamental rights such as the rights to life, freedom, and equality, but also a wide range of aspects from the world of work, such as the prohibition on discrimination and (“modern”) slavery, and the right to rest. Also included are rights relating to the internet and the digital arena, such as freedom of opinion and information, and the protection of privacy.

The importance of this topic and expectations that organizations will examine their cooperation with business partners and suppliers have been highlighted even more recently by e.g., the National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights (“NAP”) and the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG) that entered into force in January 2023.

As regards our business partnerships and supplier relationships, the basic principle is that companies in Germany are subject to the same strict statutory requirements as United Internet itself. In addition, telecommunications is largely a regulated market. The integrity of our business partners is essential for us, since negative events could also reflect on United Internet and hence lead to market and reputational risks for us. ✓

Contribution to the SDGs



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

Responsible Corporate Management

Material topic:
Responsible corporate
management

Corporate Governance

✓ United Internet's corporate governance activities are based on the German Stock Corporation Act (Aktengesetz – AktG) and on the requirements of the German Corporate Governance Code (the "Code"). The Supervisory Board and the Management Board provide information about the Company's corporate governance annually in their Corporate Governance Statement. The Company can depart from the Code's recommendations but is then required to disclose this every year in a declaration of compliance pursuant to section 161 of the AktG, and to provide a justification for this ("comply or explain").

GRI 2-9
GRI 2-23

United Internet AG's Management Board and Supervisory Board consider it their responsibility to ensure the Company's continued existence, and to create sustainable value, by managing it responsibly and for the long term. For United Internet, running a business involves more than pursuing economic goals – the Company also sees itself as having an obligation to society, the environment, employees, and other stakeholders.



See the [Articles of Association](#) on United Internet's website .

Consequently, the Annual General Meeting in May 2021 expanded the Management Board remuneration system to be used when entering into new contracts of service to include ESG criteria in the short-term variable remuneration that forms part of the performance-related remuneration components. This was implemented for the first time in the target agreements for fiscal year 2022. The new target component is designed to focus Management Board members' attention on sustainability issues, and to create an incentive for addressing them. The compensation paid to the Management Board and the Supervisory Board is set out in the Remuneration Report, which is available on the website. Basic information can be found in United Internet AG's Articles of Association. ✓

Diversity of the Management Board and Supervisory Board

✓ United Internet's diversity objective is for the Management Board and Supervisory Board to include a wide variety of different people and, as a whole, to have a sufficient breadth of opinion and knowledge. Among other things, this requires the members of the individual bodies to complement each other with respect to their experience and their educational and professional backgrounds, so as to have a good understanding both of the Company's current business activities and of its longer-term opportunities and risks.

GRI 405-1



See the [Corporate Governance](#) section of United Internet's website.

The Supervisory Board was elected at the general meeting in May 2020, and its size was increased to six members. Dr. Borgas-Herold stepped down from the Supervisory Board in fiscal year 2022. As a result, the Supervisory Board is currently composed of four men and one woman. United Internet AG is maintaining its target quota for women of 30% for female Supervisory Board members.

A target quota of 0 was set for the Management Board (section 111(5) of the AktG). The Management Board consisted of two men in fiscal year 2022. It will be expanded to comprise three members as of April 1, 2023. After comprehensive and careful consideration, the Supervisory Board has resolved that the Management Board should continue to comprise only male members going forward; as a result, the target quota for the Management Board will continue to be 0. This decision reflects the Company's interest in continuing its success with Management Board members who are already familiar with the work and with the Group's structures. However, the Supervisory Board also resolved at the same time that a target quota for women of 25% will be adopted if the Management Board is enlarged again in future. ✓



See the [Reports](#) section of United Internet's website.

✓ For further information, please see the Corporate Governance Statement in the United Internet Group's annual report. ✓

Our Values and Principles

GRI 2-23

✓ Our Corporate Values, Leadership Principles, and Code of Conduct are at the heart of what we do every day. They apply throughout the enterprise. Our Business Applications Segment supplements our Corporate Values with Business Principles. Our Corporate Values, the IONOS Business Principles, our Leadership Principles, and our Code of Conduct are permanently available on our intranet and to some extent on the internet as well. ✓



See also "Social Responsibility" on page 49ff. for further information on our corporate culture; and "Supply Chain Responsibility" on page 26f. for our Code of Conduct for Business Partners.



See [United Internet's website](#).

Corporate Values

Our values strengthen our self-image and provide a framework for how to act. Only a set of common beliefs enable us to think and act together. Our values apply in our dealings with one another and with customers and business partners.

- A commitment to success
- Agility
- A sound approach
- Fairness
- Openness
- Responsibility

Leadership Principles

Our leadership philosophy is based on making people successful. Our leadership guidelines define the following characteristics for our managers:

- We take responsibility and display courage
- We are co-entrepreneurs
- We act as role models
- We empower staff and motivate them to do their best
- We lead through active dialog
- We promote a strong team culture

Code of Conduct

Our Code of Conduct links our corporate values with our internal guidelines. It sets out shortly and succinctly how to act in compliance with our values, the law, and our guidelines. It uses examples to illustrate key principles and make concrete recommendations on how to deal with colleagues, business partners, investors, competitors, customers, and the media.

Risik Management

GRI 2-12

GRI 2-13

GRI 201-2



See the "Risk, Opportunity and Forecast Report" in our [Annual Report](#).

✓ The United Internet Group's risk and opportunities management policy aims to preserve and enhance the organization's assets by exploiting opportunities and identifying and managing risks at an early stage. By walking the talk in this way, we ensure that United Internet can do business in a controlled organizational environment. Our policy sets out a responsible approach to dealing with the uncertainties that are an inevitable part of doing business. This also covers recruitment, staff development, and staff retention issues, along with dealing with environmental risks. For further information, please see the "Risk, Opportunity and Forecast Report" in United Internet's annual report.

In fiscal year 2023, the existing risk management processes and governance structures will be reviewed in light of the insights gained from the current materiality analysis and will be adapted to the new requirements where necessary. One of the goals here is to enhance the visibility of those risks in the risk portfolio that are associated with sustainability topics and to harmonize the sustainability and risk management processes to a greater extent. ✓

**CORPORATE
RESPONSIBILITY****Responsible Corporate
Management**Supply Chain
Responsibility

Compliance and Anti-corruption

✓ For United Internet, compliance means both observing all statutory requirements and internal organizational guidelines, and acting in accordance with our corporate values. Its aim is therefore to ensure that all employees act in a legally and ethically acceptable manner. For United Internet, compliance is a precondition for doing business successfully in the long term and hence an integral part of all Group activities.

GRI 2-12

GRI 2-23

GRI 2-25

GRI 2-26

GRI 2-27

GRI 3-3

GRI 205

United Internet AG's Management Board has established a compliance management system (CMS) to ensure that the Company's management and employees behave in a way that complies with the rules. The Group General Counsel, who reports regularly directly to United Internet AG's CFO, is responsible for the CMS. Compliance is part of our end-to-end risk management approach, which comprises the Governance, Risk Management & Compliance (GRC), Corporate Audit, and Legal Department functions. Pooling these functions allows a common management approach to be adopted, utilizing and linking interfaces at content and process level. Segment compliance managers have been appointed at segment level. At some subsidiaries local compliance managers perform their role in addition to their other duties, while in certain operating divisions such as HR, the compliance organization is supported by function compliance managers.

The overarching objective of our compliance activities is to prevent material compliance violations. We achieve this by taking appropriate measures that are based on the Company's risk position, in keeping with our three-tier activity hierarchy – "Prevent, Detect, and Respond." Our compliance activities focus primarily on prevention: Transparent rules, well-informed employees, and early identification of potential infringements are the keys to success here.

Our Code of Conduct for employees is the foundation for behaving in line with the rules. It summarizes the main rules, explains them using examples, and gives concrete recommendations for interacting with colleagues, customers, business partners, competitors, shareholders, public authorities, and the media. At the same time, the Code refers to our key internal guidelines, offering employees a rapid overview. Among other things, our Code of Conduct for employees contains rules on how to ensure fair competition and anti-corruption. In line with our corporate value of fairness, it clearly states that we aim to outperform our competitors fairly and honestly, and that we will not employ any unfair practices to prevent, restrict, or distort competition. In addition, our Code of Conduct clearly sets out the measures that we take to prevent corruption, and uses concrete examples to explain what we mean by anti-corruption. We do not tolerate corruption, regardless of where it happens, whom it targets, or what the reason for it is. In line with this, directly or indirectly offering or granting any form of undue benefits (bribery), and requesting or accepting such benefits (corruption), are prohibited.

These basic rules are set out in more detail in our internal guidelines on preventing corruption and dealing with incentives. The guidelines are supplemented by confidential personal reporting channels and IntegrityLine, an electronic whistleblower system, which provides employees with confidential contact points outside their immediate working environments. A thorough review of all reports received did not reveal any incidents of corruption in the reporting period, as in the previous year.

GRI 205-2

GRI 205-3

An e-learning course on the Code of Conduct is used to familiarize employees with its content in an interactive, easily understandable way. It is an integral part of the onboarding process for new staff. In addition, new employees in Germany are made aware of the importance of compliance during their "welcome day". ✓

✓ We use specific measures to benchmark whether we have achieved our compliance goals. In addition to confirmed cases of corruption and reports of potential cases, the KPIs here include the percentages of people participating in training and e-learning course. New hires in Germany and staff returning from parental leave in the Consumer Access, Consumer Applications, and Business Applications segments, plus all staff at arsys in Spain, were invited to participate in an e-learning course on the Code of Conduct in fiscal year 2022. All in all, 1,678 employees (2021: 1,085) began or have already successfully completed the e-learning course in the reporting period; this corresponds to 84.7% of the staff groups above (2021: 83.5%). ✓

Material topic: Supply chain responsibility

Supply Chain Responsibility

✓ Supply chain responsibility is an important multiplier to ensure sustainable corporate value creation above and beyond individual divisional boundaries, and hence to contribute to the environment and society. Business relationships that are built around close partnerships are the basis for successful cooperation and a resilient supply chain, something that has become even more important in light of the new requirements set out in the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG).

As a result, United Internet aims to ensure in-depth dialog with its suppliers. Our goal is to establish a systematic approach to taking sustainability aspects into account when selecting, assessing, developing, and inspecting/reviewing our suppliers in the first half of 2023, and hence to continuously minimize risks to people and the environment along the entire value chain. ✓

Description of Our Supply and Value Chain

GRI 2-6

✓ We are an access and applications provider that supplies private customers and organizations with internet-based applications – both as independent products in the Applications Division and in combination with fixed network and mobile access products in the Access Division. We see it as our role to examine our impact on the environment and society in all links in our value chain. ✓

The following graphic shows a simplified overview of the United Internet Group's supply and value chain:



Upstream

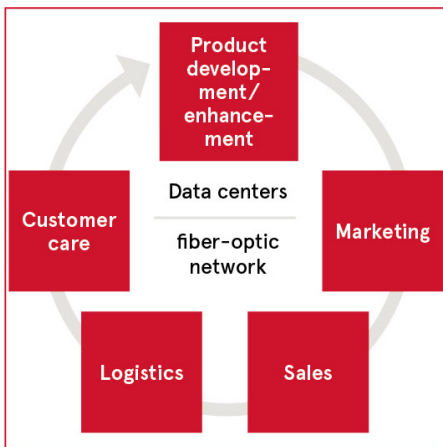
✓ United Internet sources network services, domains, licenses, and ICT products such as devices and servers from the upstream value chain. These wholesale services are in turn partly based on a multistage upstream value chain stretching all the way back to raw materials extraction.

The wholesale services provided for the Access Division – and especially network services (mobile and fixed network) – represent a significant component of total wholesale services. For example, the Access Division uses its right of access to Telefónica’s mobile network, sources land line services from wholesale service providers, and is in the process of constructing its own mobile network. Since these wholesale services entail the use of substantial amounts of energy and resources, they must also be examined with a view to their environmental impact.

Servers and devices such as smartphones and tablets, which we source from international manufacturers, have an environmental impact. Especially their electronic components can be relevant from the raw materials extraction phase onwards. A social perspective is becoming important here, since raw materials in particular are frequently mined in countries in which the standards for working conditions and environmental protection alike are lower than in Germany, for example. These human rights and environmental risks will be analyzed in future as part of the risk analyses performed in relation to suppliers, countries of origin, and product groups. ✓

GRI 308-2
GRI 414-2

Our Value Added



✓ The figure provides a more detailed breakdown of the red “Our value added” link in the value chain shown earlier. United Internet primarily adds value in the areas of product development and enhancement, marketing, sales, and customer care. In addition, the organization has its own logistics capabilities. Our products and services build on our data center and fiber-optic network operations.

We add most of the value we create in Germany or other EU or OECD countries. Impacts on the environment and society, such as the energy consumed by our data centers, the impact of transportation and logistics, or our responsibility as an employer, are examined in detail in the relevant chapters of this sustainability report. In addition, potential human rights and environmental risks will be

assessed in future across all locations using dedicated risk analyses. ✓

Downstream

✓ United Internet also uses service providers in some parts of its sales and customer service operations. Downstream activities can be highly relevant, since in many cases the contracts underlying our fee-based subscriptions (more than 27 million) and ad-financed free accounts (more than 40 million) result in long-term customer relationships. This means that the use phase for our products (e.g., with respect to data privacy and information security) is a material part of our business – including from a sustainability perspective. ✓



See also “Digital Responsibility” on page 30ff.

✓ Equally, environmental topics are relevant. Deliveries and journeys by our service providers use fuel and emit greenhouse gases. In addition, disposing of or recycling retired devices and IT equipment in an environmentally friendly manner is a relevant environmental factor, which is why we work with specialized partners in this area. ✓

Responsibility for Human Rights Due Diligence and Environmental Due Diligence

GRI 308-1
GRI 414-1

✓ United Internet is aware of its responsibility for people and the environment and lives up to its social responsibility. This applies both to its own business activities and to its supply chain. We include our business partners when it comes to taking responsibility and make this the basis of our work together, so as to be able to build reliable, long-term relationships and assume responsibility together. ✓

Our Activities to Date

■ Preventive and Corrective Measures

✓ United Internet has already taken a number of measures in its own area of activity and in its supply chain. In its own area of activity these include the internal Code of Conduct and the related e-learning course. In its supply chain, the Code of Conduct for Business Partners, which was implemented in 2020, should be mentioned; the General Terms and Conditions of Business specify that compliance with this document is mandatory. ✓

■ Complaints Process

✓ United Internet has established confidential reporting channels to enable risks and adverse impacts to be identified at an early stage. The organization has created confidential points of contact outside the immediate working environments by appointing compliance managers and Vertrauenspersonen (designated persons of trust). These personal reporting channels are supplemented by an electronic whistleblowing system that enables whistleblowers to remain anonymous if desired. The goal of these grievance mechanisms is to become aware of any human rights complaints at an early stage and to get to the bottom of all complaints regarding human rights violations. The Management Board is informed at least once a year of all activities, e.g., via the annual compliance report.

Compliance received two reports of possible violations with potentially adverse human rights impacts in fiscal year 2022. These were both examined and the facts were established. No concrete, sufficiently precise indications of violations with potentially adverse human rights impacts were found in either case. ✓

Code of Conduct for Business Partners

✓ Our Code of Conduct for Business Partners builds on our Corporate Values to define minimum social and environmental standards in the areas of business integrity and compliance, human rights and labor rights, health and safety, and the environment. The Code specifies how the requirements are to be met and presents suitable channels for reporting any indications of problems. For example, United Internet provides employees at our business partners who want to notify it of potential violations of the law or of the Code of Conduct for Business Partners with a confidential reporting channel. At the same time, its business partners must ensure that employees are aware of this confidential reporting channel and that they can use it without any fear of reprisals. ✓



See also "Compliance and Anti-corruption" on page 23.

GRI 308
GRI 414



See the [Code of Conduct for Business Partners](#).

**CORPORATE
RESPONSIBILITY**Responsible Corporate
Management**Supply Chain
Responsibility****■ Business Integrity and Compliance**

✓ The Code of Conduct for Business Partners requires business partners to take appropriate measures to comply with all applicable laws, regulations, and requirements (compliance). No undue benefits may be requested or offered; anti-corruption laws and regulations, and competition law and antitrust regulations must be observed; and sanctions and embargoes that have been imposed must be complied with (fair competition). In addition, suitable technical and organizational measures must be taken to protect the confidentiality, availability, and integrity of all information transmitted by United Internet, and in particular of sensitive corporate data and personal data (information security and data privacy). ✓

■ Human Rights and Labor Rights

✓ With respect to human rights, the Code of Conduct for Business Partners is based on the UN Guiding Principles on Business and Human Rights. The Code stipulates that appropriate measures must be taken to prevent, mitigate and, if necessary, redress adverse human rights impacts, and that it also expects business partners to do this.

GRI 408-1

GRI 409-1

GRI 414-2

In concrete terms, the Code of Conduct for Business Partners contains requirements regarding compliance with the rules governing working times, wages, and social security benefits (wages and working times). In addition, business partners may not use any form of forced, prison, slave, or compulsory labor, and the use of conflict minerals must be examined and prevented, especially during the procurement and manufacture of goods (voluntary labor). Business partners may not employ children under the minimum age specified by the International Labour Organization (ILO) or national legislation (no child labor). Above and beyond this, business partners must ensure that working environments are free from psychological, physical, sexual, or verbal abuse, intimidation, threats, or harassment, and must undertake to ensure equal opportunities in their human resources decisions. Discrimination on the basis of nationality and national origin, ethnicity, political affiliation, gender, religion or belief, disability, age, or sexual identity is prohibited (prohibition on discrimination). ✓



See the [ILO Conventions and Recommendations](#).

■ Health and Safety

✓ Business partners must ensure safe, healthy working environments in order to prevent accidents and sickness. Among other things, this includes holding regular training courses and providing suitable protective clothing. ✓

■ Environment

✓ Business partners undertake to comply with all applicable environmental legislation and to ensure the conservation of natural resources. Business partners whose activities have significant impacts on the environment should have effective environmental management policies in place to reduce the adverse impacts of their products and services on the environment. ✓

GRI 308-1

GRI 414-1

■ Implementation

✓ The Code of Conduct for Business Partners has been incorporated into the contracts entered into with business partners by including it in our General Terms and Conditions for Procurement. ✓



See our [General Terms and Conditions for Procurement](#) (German only).

Our Next Steps

GRI 414
GRI 414-2

In 2023, we will continue the work that we started in 2022 on the processes for establishing a due diligence risk management system by defining workflows and responsibilities for all affected business processes. This will enable us to discharge our responsibilities in the supply chain and comply with the requirements of the LkSG. The work covers the following aspects in particular.

■ Due Diligence Risk Management and Internal Responsibilities

United Internet will continue embedding workflows and responsibilities in the business processes affected in the course of 2023. This includes defining new roles for monitoring due diligence risk management and reporting to senior management, and appointing human rights coordinators in relevant functions such as Procurement and Human Resources.

■ Risk Analyses

United Internet has developed dedicated policies for analyzing human rights and environmental risks in its own activities and in its supply chain. These risk analysis policies will be used by the functions and organizational units affected in the first half of 2023 to analyze potential risks at their own locations and within the supply chain. These risk analyses will be integrated in our organization and, to a certain extent, in the systems used and will be performed annually and ad hoc going forward.

- A questionnaire and a related assessment policy is being developed for use in risk analyses of our own activities and will be used to determine, weight, and prioritize risks. The individual risk categories will be assessed for each location or location cluster by the contacts in the functions, in line with their probability of occurrence, as determined, and their expected severity (impact, scope, irreversibility).
- Going forward, a software solution will be used to perform risk analyses in the supply chain; this will initially be used to assess the country and sector risks with respect to human rights, environmental, and ethical risks. Additional product group-specific risk analyses will then be performed that build on this initial risk analysis. A policy and a template to be used in assessing product group risks have been developed; these take into account both external sources, such as studies and relevant databases, and a questionnaire that is used to characterize the various supplier markets when determining the risks involved. Specific risks are assessed in terms of both their probability of occurrence and their expected severity (impact, scope, irreversibility). The next step examines supplier-specific contributions to their causes and the opportunities for influencing them.

**CORPORATE
RESPONSIBILITY**Responsible Corporate
Management**Supply Chain
Responsibility****■ Policy Statement**

The Company has committed itself to observing the United Nations' Universal Declaration on Human Rights and bases its activities on the UN Guiding Principles on Business and Human Rights. United Internet has included principles designed to ensure respect for human rights in its Corporate Values and Code of Conduct. This applies both to its internal Code of Conduct for employees and to its Code of Conduct for Business Partners.

Following the entry into force of the LkSG on January 1, 2023, United Internet is now updating its Policy Statement so as to set out its human rights strategy, its risk analysis process, potential risks, and related measures in more detail. In addition, the internal and external Codes of Conduct will be updated and communicated as appropriate.



See the [United Nations](#).



See the [UN Guiding Principles](#).

DIGITAL RESPONSIBILITY

✓ The “Digital Responsibility” chapter covers the material topics of **data privacy, information security,** and **digital participation**. In addition, we report voluntarily on the topics of product safety, and on data control and data sovereignty. These topics were not classified as material during the 2022 materiality analysis and therefore do not form part of our nonfinancial reporting.

Digitalization is transforming both the economy and society. Countless initiatives addressing the framework for digital transformation are currently arising at the political, civil society, and business levels. We are convinced of the need for everyone to be able to participate in the digitalization process. The internet and digitalization also play a key role in relation to respect for human rights. After all, topics such as freedom of opinion and information, the protection of privacy, and the right to participate in cultural life are now inextricably linked with the digital arena.

The Federal Office for Information Security (BSI) describes the threat from cyberspace as “higher than ever”⁽¹⁾. We aim to ensure we live up to our responsibility to protect customer data and to address the process of digital transformation with all the new opportunities and risks that it offers by focusing squarely on our digital responsibility.

This creates new challenges that the Company needs to address, especially in the areas of data and information security. Our customers have over 27 million fee-based customer contracts and more than 40 million ad-financed free accounts with us, and trust us with the data for these. That is why guaranteeing strict security and systematically protecting customer data are part of our DNA. Data privacy and information security at our Group are aligned in all cases with the current requirements of, and strict standards applicable to, data privacy in Europe and Germany. In addition, we aim to enable society to participate in the digitalization process, and to ensure that this can be done safely.

In view of the importance and complexity of these topics, responsibility for them lies with the segment management boards. The measures and systems deployed to date in the “Digital Responsibility” area are described in more detail in the following sections. We intend to define new targets in fiscal year 2023 as part of our enhancement of our sustainability strategy, and to supplement them with relevant measures. ✓

(1) Source: BSI report, [The State of IT Security in Germany 2022](#), October 25, 2022.

We aim to enable society to participate in the digitalization process, and to ensure that this can be done safely.

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Contribution to the SDGs

 <p>4 QUALITY EDUCATION</p>	<p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.</p>
 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.</p>
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	<p>Strengthen the means of implementation and revitalize the global partnership for sustainable development.</p>

Data Privacy

Material topic:
Data privacy

Data Privacy as a Human Right

✓ The need to protect personal data and questions as to whether data processing complies with the General Data Protection Regulation (GDPR), which came into force in 2018, have been a focus of concern with the public at large and with internet users in particular for far longer than this year. We aim to enable customers to decide for themselves what happens to their data, which is why protecting personal data is both part of our DNA and a prerequisite for our business. In line with this, we explicitly acknowledge that data privacy is an inalienable human right and have established processes designed to ensure that data privacy rights are taken into account at all times in our day-to-day business.

Infringements of data privacy regulations can be caused by human error and technical weaknesses, among other things. In addition to the risk of being fined, United Internet could lose its customers' trust. The following instruments are used to combat these risks and hence to ensure data privacy at United Internet. ✓



See the "Risk, Opportunity and Forecast Report" in our [Annual Report](#).

The General Data Protection Regulation (GDPR) and Data Privacy in Practice

✓ Since the GDPR and the revised version of the German Data Protection Act (Bundesdatenschutzgesetz – BDSG) came into force, companies have had to comply with stricter requirements regarding personal data and its processing. Data privacy law is dominated by a constantly changing mix of technological progress, new case law, and the issuance of more detailed specifications by the supervisory authorities.

The “Schrems II” ⁽¹⁾ judgment by the European Court of Justice (ECJ) led to reformulated and more detailed requirements regarding data transfer to third countries. This was the background to the focus in 2022 (as in the previous year) on data transfers outside Europe, which applied both to society as a whole and to the market. Reporting on regulatory measures and court-driven developments, coupled with the expiration of the transition period for standard data protection clauses, posed significant challenges for the data protection community. We work every day to meet the growing demand for European internet solutions and the responsibility for ensuring that customer data is handled securely and sustainably.

In December 2021, the German Telecommunications Telemedia Data Protection Act (Telekommunikation-Telemedien-Datenschutz-Gesetz – TTDSG) entered into force. Among other things, this act makes clear that cookies can only be stored if GDPR-compliant consent has been given. Thanks to the new provisions of the TTDSG, users of the United Internet Group's websites and web shops can specify for themselves how cookies are to be used. A multilevel consent procedure allows them to protect their privacy as optimally as possible by deciding for themselves the information that should be processed. ✓

Ensuring Data Privacy at United Internet

✓ We aim to ensure compliance with data privacy requirements throughout the Group, and to embed this in our systems, processes, and products. Our local data privacy departments work together to ensure compliance with a uniform approach throughout the Group, plus a high level of data privacy.

The United Internet Group continued establishing organizational and operational data privacy responsibilities in its divisions in 2022 so as to be able to meet future challenges and to design privacy-enhancing processes in a dynamic working environment. Data privacy officers have now been appointed in all segments and independent data privacy departments established. These take over full control of data privacy compliance for the segments concerned, and are assisted in implementing data privacy requirements by contacts in the relevant departments. The data privacy officers in the Group segments and the Group Data Privacy Officer report to the segment management boards and to United Internet AG's CFO respectively.

In 2022, as in previous fiscal years, the work of the United Internet Group's data privacy departments focused on optimizing and modifying internal implementation measures arising from European and national data privacy regulations, plus supervisory requirements. ✓

(1) Judgment of the European Court of Justice of July 16, 2020, in case C-311/18 (ECLI:EU:C:2020:559). Subject matter: Transfers of personal data to third countries for commercial purposes.

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✓ We have anchored the target of ensuring compliance with data privacy requirements in the Group in the following ways: ✓

■ **Data privacy expertise integrated in the product development process**

✓ The data privacy departments and data privacy coordinators serve as internal consultants for data privacy questions that arise, for example, during product design or development (“privacy by design” or “privacy by default”) or in relation to contractual agreements. ✓

■ **Comprehensive, easy-to-understand rulebooks**

✓ We help ensure compliance with data privacy requirements and best practices by providing internal guidelines and processes that make these more understandable and more transparent. This includes specifying the basic data privacy rules to be observed, how to use e-mail and the internet securely, and what to do in the case of external visitors to the Company’s locations. ✓

■ **Prevention through regular data privacy training**

✓ We want each and every employee to help ensure that personal data is processed lawfully and in particular that sensitive information does not fall into the wrong hands. We do this by regularly training staff on basic data privacy requirements using face-to-face and/or e-learning formats. Since the end of 2021, the United Internet Group has had a fully redesigned data privacy e-learning course, replacing the e-learning course used in previous years. Advanced training events on data privacy and data security are also held at regular intervals. For example, a regular drill-down event is held above and beyond the entry-level and advanced training for employees and/or managers; this teaches managers their roles and the principles behind their responsibilities as regards data privacy and data privacy compliance. ✓

■ **Contact with supervisory authorities**

✓ United Internet’s data privacy departments are in regular contact with the competent data protection supervisory authorities; this applies in particular to handling customer submissions that have been passed on by the authorities. We also forward notifications of breaches of GDPR requirements – of which there were 36 in 2022⁽¹⁾ (2021: 78; 2020: 39)⁽²⁾ – to the competent data protection supervisory authorities. ✓

■ **Complaints mechanisms for effective detection**

✓ Customer questions and complaints about data privacy are handled by trained staff in special data privacy teams in the Complaints Management department, who work in close cooperation with the specialist data privacy departments for the Group companies concerned. In addition, our employees can contact the data privacy departments in confidence at any time to discuss data privacy issues arising in the course of their day-to-day work. ✓

■ **Effectiveness monitored using checks**

✓ The United Internet Group’s data privacy departments are in a position and authorized to perform internal data privacy checks at any time. In addition, independent audit organizations are commissioned to perform external, objective data privacy audits in order to identify internal potential for improvement. The data privacy departments are also involved in the measures taken to check service providers and subcontractors. ✓



Privacy by design: Use of special technological design measures and/or default privacy settings to ensure compliance with data protection requirements (see also Article 25 of the GDPR).

GRI 418-1

(1) Including Consumer Access, Business Access, Consumer Applications, and Business Applications; excluding independently managed companies.
 (2) Including Consumer Access, Consumer Applications, and Business Applications; excluding independently managed companies.

✓ As part of its risk-driven audit approach, Internal Audit regularly assesses all subgroups to determine whether the data protection requirements have been implemented appropriately and whether the internal control system is appropriate overall. External experts are consulted as necessary to conduct inspections and reviews under the supervision of Internal Audit. Internal Audit then monitors the implementation of the measures derived from this. ✓

■ **Technical safeguards enhance data privacy**

✓ Customers trust us with their personal data. We protect this by constantly enhancing and improving the security standards that we have implemented. For example, the 1&1 Service PIN was introduced in the Consumer Access segment in December 2019. This is a personal five-digit code that customers can access and modify independently in their 1&1 Control Center. If customers make contact by phone, customer service staff compare three digits of the PIN as part of the authentication procedure. The 1&1 Service PIN replaced the three-factor authentication method previously used as the main means of authentication. Security measures such as a support PIN and two-factor authentication are also being implemented in the Consumer Applications and Business Applications segments, or are available to customers as an individual configuration option if needed. ✓

Material topic:
Information security

Information Security

Expanding Internet Security

✓ Apart from protecting customer data, the main objective of information security is to maintain United Internet's ability to do business and to reduce negative impacts on its business operations.

Customer trust in the measures we take to ensure information security is the basis for them trusting us both with personal digital information such as photos, documents, and e-mails, and with business data (e.g., when running applications in the cloud).

The information that we have to protect comprises not only customer data but also employee and business data. It is processed in our internal systems using business processes that are in turn part of products. We aim to protect information against unauthorized access and misuse throughout the entire, complex product environment. We use technical and organizational measures to actively manage information security so as to meet our goals of confidentiality, availability, and integrity. The measures we take to protect our product landscape against unauthorized access and misuse are derived from the requirements of our security guidelines. Our security strategy aims to use specific security management measures to achieve and continuously enhance our protective goals throughout the Group at an appropriate and uniform level.

We base our activities here on internationally recognized standards. For example, our information security management system (ISMS) is certified as complying with ISO 27001. Establishing and expanding our effective, scalable security organization is particularly important here. In addition, planning and achieving information security objectives is a key part of implementing and maintaining our ISMS. ✓

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Management Using Our Information Security Management System (ISMS)

✓ The ISMS for the Consumer Access, Consumer Applications, and Business Applications segments is managed by the TechOps Information Security unit in line with the business strategy for the participating companies. Among other things, the unit is responsible for managing information security guidelines, developing security instructions, training staff, communicating with government authorities about security issues, and performing information security risk management. The Technical Security & Abuse Management department provides advice in relation to security architectures and applications, systems, and network security. This unit trains employees how to ensure secure development and operations, performs security tests, and handles any security incidents together with the departments concerned.

The Head of Information Security is also one of the Group's telecommunications security officers under the German Telecommunications Act (Telekommunikationsgesetz – TKG) and reports regularly to the Chief Technology Officers in the relevant segments. Reporting covers the information security risk portfolio, any relevant security incidents that have occurred, the specific measures taken, the results of security audits, and key security trends. Security architects and experts from the TechOps Information Security department support the Head of Information Security in designing and implementing wide-ranging security enhancements across individual segments.

Senior management at the Business Access Segment is responsible for information security there. This responsibility is delegated to the Head of Information Security and his team, who are therefore responsible for implementing the security measures and managing the segment's ISMS. The Information Security Guidelines are the top-level policy here.

Information security there is structured using the "three lines of defense" (TLoD) model. The Information Security Management department is an important component of this model. Among other things, it develops and resolves guidelines and work instructions that serve as the basis for security measures, requirements, and activities. These are then implemented by the staff responsible in the various departments. The Head of Information Security is also the segment's Telecommunications Security Officer under the TKG and reports regularly to the CFO. ✓



TLoD: A model for systematically addressing potential enterprise risks

Information Protection Measures

✓ The Federal Office for Information Security describes the threat from cyberspace as "higher than ever" ⁽¹⁾. United Internet uses telecommunications technology and information technology to provide services as part of business processes whose availability could be endangered by threats from the internet or from internal sources. In addition to availability risk, there is a risk that hack attacks could, for example, result in customer data being read, deleted, or misused. Measured in terms of their potential impact, potential threats from the internet represent one of the largest risk groups facing United Internet. Vulnerabilities can have far-reaching consequences, both for United Internet's reputation and for customers. ✓



See United Internet AG's "[Risk, Opportunity and Forecast Report](#)."

(1) Source: BSI report, [The State of IT Security in Germany 2022](#), October 25, 2022.

✓ United Internet has taken the following technical and organizational security measures, among others, to contain such risks. No sanctions in the form of fines were imposed on the United Internet Group in the 2022 reporting period for security violations or other security-related incidents. ✓

Technical Measures

GRI 417-1



Wiki: A website whose content can not only be read by visitors but also edited and modified directly by them in their web browsers.

■ Secure software development

✓ The best approach to security is to prevent vulnerabilities from arising in the first place. All segments use various maturity levels of the Secure Software Development Life Cycle (SSDLC), whose methodology consistently includes security in the software development process right from the start. Generally speaking, a number of different measures are an integral part of product development – from threat analyses and dual-control source code reviews through automated checks and wikis of development/security best practices, down to application penetration tests. As the use of agile development methods and new technical platforms spreads, the SSDLC is being continuously expanded to include secure dependency management up to and including secure containerization. The SSDLC has also been expanded to include privacy by design requirements in a similar manner to the security by design requirements. ✓

■ Global distributed DDoS shield

✓ Distributed denial of service (DDoS) attacks are concerted internet attacks originating from multiple sources that are designed to reduce the availability of our services. We use an internally developed global DDoS shield, which is optimized continually, to protect ourselves against these attacks. One component of this system cleans the incoming data stream on an event-driven basis in the event of a DDoS, only letting through legitimate customer queries. A second component acts as a web shield at application level, protecting internet services from attack. In order to do justice to the ever-growing responsibilities in this area, the Network department established a dedicated team of security experts – Defense Platform Services – in 2021, with the aim of continuously improving the DDoS mitigation platforms and maintaining a constant high security level. ✓

■ Systematic use of encryption – Transport Layer Security (TLS)

✓ We use TLS, which is also known under its former name of SSL (“Secure Socket Layer”), for encrypted transmission of customer data. In addition, we make TLS functionality available to customers to protect their data traffic, e.g., for entering passwords or payment information such as in online shops. ✓

■ Georedundancy

✓ We operate data centers in multiple, geographically discrete locations in Europe and the USA. This allows us to store information at a variety of different locations and minimize the risk of business interruptions and data losses caused by external factors. ✓

■ Data centers certified in accordance with ISO/IEC 27001

✓ Annual ISO 27001 certifications document the secure operation of our IONOS data centers and certain aspects of our systems operations and software development activities, ensuring we can offer our customers the best possible security standards. An initial IT-Grundschatz certification of the IONOS cloud was successfully completed in 2022. In addition, our British data centers were certified as complying with the Payment Card Industry Data Security Standard, PCI DSS. Other complementary standards and certifications (such as certification in accordance with cloud security standards) are also being planned. ✓

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Organizational Measures

■ Staff training

✓ In addition to technology, humans are an important part of all aspects of the security chain. Basic training and refresher courses (both face-to-face and e-learning offerings) are used to provide employees with information. Our mandatory e-learning course must be repeated every two years. In addition, managers are given specific training on data privacy and compliance issues. ✓

■ Information security rules

✓ Our comprehensive rulebook, which is based on ISO 27001, is designed to provide employees in all departments with guidance. Our mandatory Information Security Guidelines serve as the formal basis for this. We use a variety of different communications channels to present these rules to different groups and make them easily accessible for employees. In addition to the training courses that have already been mentioned, our intranet provides tips and tricks and explanations of the rules for key employee roles. Our regular onboarding events and security training courses, and our intranet also list the contact points to which employees must report potential or suspected security incidents – defined as violations of the rules or other threats to the Company – without undue delay. ✓

■ Security audits

✓ Information Security conducts product, process, and system audits in order to ensure the ISMS is effective. These are supplemented by checks within individual departments and by external audits. The departments also plan audits and perform these independently. These audits, which are often commissioned externally, are supported by the distributed security organization. One increasingly common tool here are maturity models. In particular, the technical departments that are responsible for customer data use a security maturity model developed by Information Security. The departments' development activities benefit from clear position finding, while the model also provides a tool for implementing independent, focused, and comparable enhancements. Maturity models offer an efficient way of planning effort-intensive, in-depth audits more effectively. They allow audits to be planned for those places where they support maturation most effectively. ✓

■ Continuous monitoring

✓ We also continuously monitor the various IT systems in order to discover any data vulnerabilities as quickly as possible. In addition to local monitoring, our Security Incident and Event Management System (SIEM), which has been customized and enhanced internally to fit our environment, allows us to capture any incidents and can trigger appropriate responses. To ensure continuous improvement, we measure the time taken to distinguish between security incidents (e.g., attacks) and non-security incidents (e.g., interrupted power circuits). We also capture our response times from the point at which we receive notification of a problem to its resolution. In addition, we have defined internal targets for certain security-related goals, such as availability. ✓

■ Security incident handling

✓ All business segments have defined, standardized processes for handling security incidents. Once an incident is detected, a trained incident manager is responsible for addressing its resolution. Where necessary, he or she also consults the Security Team or external experts. ✓

Integrating Business Acquisitions

✓ We perform a thorough review of existing technical and organizational information security measures before entering into business combinations with other companies, and at key points in the integration process that follows. A maturity analysis based on international standards is used for this. Information Security then supplements the level of maturity established in this way by conducting a risk assessment and recommending actions. A range of integration measures are then resolved and implemented, depending on the results and our business strategy. Acquired companies are included in United Internet's Information Security Management System (ISMS) where this is considered sensible. The goal is to establish an appropriate, Group-wide security standard. In 2022, we22 GmbH and World4You Internet Services GmbH were integrated with TechOps Information Security's Group ISMS. Additional companies are already at an advanced stage of the merger process. ✓

Material topic:
Digital participation

Digital Participation

✓ As a European internet specialist, United Internet sees its role as building bridges to a digital future. Our goal is to offer consumers and companies greater and greater bandwidth for internet access and powerful cloud applications. In this way, we can provide full access to the numerous opportunities offered by the internet as a universal infrastructure for information, communication, entertainment, and e-business. United Internet wants to contribute actively to ensuring that nobody – regardless of their age, education, place of residence, or national origin – is left behind on the road to digitalization, and to give them the space and opportunity to roam the internet safely and confidently. ✓

Germany's Fourth Mobile Network

✓ Our subsidiary 1&1 Drillisch AG successfully participated in Germany's 5G frequency auction in the summer of 2019, laying the foundations for constructing the country's fourth mobile network. As a new network operator, 1&1 has focused right from the start on innovative OpenRAN technology – a fully virtualized mobile network in the private cloud. ✓

Building 1&1's OpenRAN

✓ We are working together with international software partners on our active network structure. Our partners are responsible for developing the passive infrastructure – the mast locations. 1&1 has entered into an intercompany agreement with its sister company 1&1 Versatel to connect the mast locations with the fiber-optic cables and to run the edge data centers in the new 1&1 OpenRAN. This gives it access to one of Germany's largest fiber-optic networks.

The development requirements set by the Bundesnetzagentur (the Federal Network Agency) stipulate that all network operators should meet an initial milestone – establishing 1,000 5G mast locations – by the end of 2022. We have not been able to meet this initial interim target due to substantial and unexpected delivery delays by our key partner in terms of volume. We are doing everything in our power to fill the resulting gap together with our development partners. ✓

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✓ Another Bundesnetzagentur requirement is to provide coverage to 25% of German households by the end of 2025. We are still aiming to meet the long-term target of providing coverage to half of all German households by the end of 2030 as soon as possible, despite the initial delays. All strategic approaches and technical procedures associated with the development of 1&1's OpenRAN are discussed in detail, and resolved, in regular Management Board meetings.

Although significant delays in the provision of the passive infrastructure occurred in relation to the initial interim target, we launched the first service in the 1&1 mobile network as planned in December 2022 – a 5G fixed network product that was realized using the mobile network. This initial service, which had three mast locations as of December 31, 2022, serves as the basis for connecting the mobile services in future. More and more customers will be able to book it as network development ramps up. The service has shown that the technology behind our 1&1 OpenRAN works and that we have an OpenRAN that has been commercially launched.

The next step, which is scheduled for summer 2023, is to add mobile services. At this point Telefónica will provide us with the national roaming functionality that they are developing in parallel. This means that Telefónica's network will automatically kick in everywhere where we do not yet have our own mast locations during the development phase for 1&1's OpenRAN. This ensures that our customers will continue to receive the network services they are used to while the network is under development. In addition, 1&1 has entered into a partnership with Orange for international roaming. This allows us to offer reliable mobile telecommunications services to customers while they are abroad. ✓

OpenRAN Technology

✓ In contrast to traditional network architectures, the OpenRAN approach makes a strict distinction between software and hardware. Whereas the intelligence in conventional mobile networks is largely concentrated in the hardware at the various mast locations, all network functions for 1&1's OpenRAN reside in the private cloud and are managed at the software level. All masts are connected by fiber-optic cables and equipped with gigabit antennas. ✓

■ Edge Computing Permits Real-time Speeds

✓ The plan is to establish more than 500 regional edge data centers for 1&1's OpenRAN in the period up to 2030, creating a private cloud right across Germany. The data centers will be connected to the mast locations, which will be a maximum of 10 kilometers away, via fiber-optic cables. This means that applications running on this infrastructure will benefit from extremely short transmission routes. ✓

■ Standardized Interfaces Ensure Manufacturer Diversity

✓ Another key advantage of OpenRAN technology is its broad partner ecosystem. Whereas traditional mobile networks are frequently only provided by a single manufacturer, clearly defined standardized interfaces in 1&1's OpenRAN permit flexible cooperation with different manufacturers on the market. As a result, we can choose from a wide range of servers and network technology when building Germany's fourth mobile network. ✓

■ Resource-friendly Network Development and Efficient Network Operations

- ✓ We are planning to use existing mast locations as far as possible when building our mobile network so as to protect the environment and conserve resources as far as possible. We are working together with radio mast companies, which are permitting high-performance antennas to be erected and used for the long term at their mast locations.

We aim to ensure efficient network operation by systematically separating software and hardware under the new OpenRAN approach. Our decentralized network infrastructure allows us to respond to demand and adapt capacity to local use frequency. Among other things, this includes automatically switching off servers, antenna components, or even entire cells when loads are low (e.g., in industrial estates at night). Cell loads are calculated continuously and predictive power-off mechanisms are activated automatically. ✓

■ Security in OpenRAN Networks

- ✓ As is the case with conventional mobile networks, ensuring the security of OpenRAN networks requires in-depth risk analysis and continuous monitoring of all security-related criteria. We have performed extensive risk assessments together with our equipment suppliers and operate a security management system that is certified in accordance with ISO 27001.

We welcome the study by the BSI (Germany's Federal Office for Information Security) on security in OpenRAN mobile networks and the security recommendations that this contains, and are in regular contact with the authority. In addition, 1&1 is a member of the international O-RAN Alliance, whose expert bodies analyze the security of OpenRAN technology in depth, and continuously enhance it. ✓

Responsibility for Health in the Context of Digitalization

- ✓ We focus at all times on the benefits for our customers in our role as Germany's fourth network operator, as we do in other areas. We track the current state of knowledge about mobile network usage – and particularly 5G – continuously and in great detail. The effect on humans of electromagnetic radiation from mobile communications has been the subject of scientific research for decades now.



See the Bundesamt für Strahlenschutz, "[What is mobile communication? 5G](#)".

The Bundesamt für Strahlenschutz (the Federal Office for Radiation Protection) constantly reviews the effect of electromagnetic radiation in mobile communications. According to the information currently available, it cannot yet be ruled out with confidence that the body's ability to regulate heat may be disrupted if certain thresholds are exceeded, resulting in consequences for health. Nevertheless, the basic principle for 5G is the same as for previous mobile network standards: No impact on health at levels below the applicable limits has been proven. The Bundesamt für Strahlenschutz has confirmed that there is no reliable information at present to suggest that the new mobile network standard could affect our health.



See the "[Deutschland spricht über 5G](#)" initiative (German only).

The Federal Government is also attempting to deepen dialog with citizens and address any concerns relating to the new mobile network standard with its "Deutschland spricht über 5G" initiative. The goal is to provide information about 5G so as to further increase trust in, and acceptance of, this technology.

United Internet will continue to closely track research on mobile network usage, and will respond in a responsible manner should any actions become necessary. ✓

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1&1 Versatel's Fiber-optic Network

✓ The topic of digitalization is developing at an unparalleled speed. As the COVID-19 crisis showed us all, location-independent digital working is rapidly becoming a key issue. Companies in particular are more dependent than ever before on reliable network connections. 1&1 Versatel's product portfolio and consistent focus on business customers allow to respond appropriately to this need.

1&1 Versatel's fiber-optic network ensures economic efficiency and enables users to participate in increasingly powerful, rapid data transfer. Today's technology now permits internet speeds of up to 100 GBit/s – the most powerful transmission technology by far. What is more, demand for greater bandwidth is constantly rising.

However, Germany still has some catching up to do when it comes to direct fiber-optic connections, which are not yet available everywhere. This is why we are continuously expanding our fiber-optic network:

■ Customer networks

We are expanding our network by building networks for (major) customers

■ Industrial estates

We are systematically adding connections to industrial estates

■ Expansion near railway lines

We are continuously expanding our network – including via regional fiber-optic campaigns

■ Partnerships

We are use existing fiber-optic infrastructure belonging to municipalities. 1&1 Versatel provides services here in a variety of areas and degrees of vertical integration, from network operations support down to wholesale telecommunications services

■ Acquisitions

We acquire existing infrastructure

Extensive additions were already made to the network in recent years and more powerful network technology added to further enhance it for our customers. This continuous network expansion means that 1&1 Versatel has one of the largest and most powerful fiber-optic networks in Germany and already provides a large number of cities and municipalities with high-speed internet. Senior management monitors the number of fiber-optic connections commissioned and produced via the regular reports submitted to it. Our fiber-optic network was 55,459 km long at the end of the 2022 reporting period, compared to 52,574 km at the end of 2021. ✓

Responsibility for Youth Protection

GRI 417-1

✓ As a company, we advocate youth protection and education for children and young people on how to act online, since the internet is a key part of their everyday lives and is used for communication, researching lessons, and entertainment alike. However, in many cases children and young people are not media literate enough to deal with unfamiliar life issues they come across on the internet, or where inappropriate content is involved, and also lack the experience needed to assess the risks and protect themselves. Therefore, suitable measures and education on possible dangers and risks that are tailored to their levels of development are needed to ensure they are adequately protected and that they can use the internet with confidence.



See our [Guidelines](#) on the United Internet Media website.

United Internet ensures that both its own products and services and its partner offerings comply with the legal requirements for youth protection. Internal reviews are performed during product development and launches, and any necessary modifications are made, to prevent children and young people being confronted with inappropriate content. In addition, we take care to comply with youth protection legislation for both editorial content and advertising, and to find the right balance between providing a comprehensive range of information and protecting children and young people. Among other things, we do this by managing the way in which information is presented and the times at which it is transmitted.

We have appointed youth protection officers who act as contacts for youth protection. They advise the various departments and functions internally, handle external contacts in this area, liaise regularly with other youth protection officers, and represent Group companies in their dealings with associations and supervisory authorities. In addition, youth protection mailboxes have been set up for the 1&1, GMX, WEB.DE, and IONOS portals; the details are given in the legal notices and youth protection sections of the relevant sites. These mailboxes allow people outside the organization to contact the youth protection officers and the Youth Protection Team with questions or complaints.

Above and beyond this contact information, the portals' youth protection sections provide information and tips and tricks designed to educate children, young people, and their parents, and to improve their media literacy. The material provided includes links to youth protection programs and information about counseling services and contacts for specific topics and problems associated with internet usage. ✓

Freely Accessible News Sources



See the 2022 [Digital News Report](#) and the (German only) [Medienvielfaltsmonitor](#).

The Company's GMX, WEB.DE, and 1&1 portals offer users not only e-mail and cloud services but also unrestricted access to content from their own, independent editorial team. 10% of Internet users in Germany use GMX and 12% use WEB.DE every week as sources of news. What is more, 6% (GMX) and 7% (WEB.DE) access the two freemail portals to obtain information at least three times a week. These figures are sourced from the Reuters Institute's Digital News Report 2022.



[Journalism Trust Initiative](#)

In order to do justice to the responsibility that this entails, we have set ourselves clear guidelines which are set out in an editorial mission statement. Among other things, we want to offer content that is relevant for users, as well as always complying with strict data privacy standards and aiming to provide rapid and above all correct reporting in rapidly developing news situations. If errors occur nevertheless, we correct them transparently in line with a clear set of rules by drawing readers' attention to the corrections beneath the article concerned. The list of rules was made available to all users as part of an extensive self-assessment conducted under the auspices of the Journalism Trust Initiative (JTI). Consulting firm Deloitte certified that the editorial department complies with the JTI standard at the beginning of 2022.

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We have issued an undertaking to the German Press Council for the GMX and WEB.DE brands that we will comply with the German Press Code. Apart from the classic media brands, we were the first major pure-play online media in Germany to take this step back in 2019.



See the [German Press Council](#) website.

The editorial news offering is not limited to the German market, but is also to be found on the GMX brand’s localized national portals in Austria and Switzerland (GMX.at and GMX.ch). Users of other country portals in the USA, the United Kingdom, France, and Spain are offered an automated news feed in the language of the country concerned. Strict rules apply in all cases to partner adverts in order to protect customers from misleading advertising or offerings from the tobacco industry, for example.

Product Security

United Internet offers users solutions for secure, data privacy-compliant internet-based communication and cloud services. The Group’s “E-Mail made in Germany” and “Cloud made in Germany” initiatives underscore its commitment to ensuring the secure dispatch and receipt of private e-mails, and to protecting digital privacy in the cloud.

GRI 417-1

High Security Standards for E-mail Accounts



Our e-mail portals and the related cloud storage at GMX and WEB.DE allow people to access internet services and to participate in the digital day-to-day world. Protecting our customers’ data is our top priority here. E-mails and data are processed in line with the European Union’s General Data Protection Regulation (GDPR) and are stored solely in Germany in line with German data protection requirements. We are working together with other companies in data security initiatives such as “E-Mail made in Germany” and “Cloud made in Germany”, so as to actively help shape security standards for protecting sensitive data in our market environment.



<https://www.e-mail-made-in-germany.de/>



[Cloud made in Germany - more security in the GMX cloud](#)

The De-Mail standard – a state-approved, legally valid method of e-mail communication – was introduced in 2012. GMX, WEB.DE, and 1&1 have been accredited De-Mail service providers since 2013, and have also been qualified trust service providers pursuant to the EU’s eIDAS Regulation (Regulation on electronic identification and trust services) since 2016. The eIDAS Regulation creates an EU-wide standard for unique electronic identification, digital signatures, and cross-border data transfer. In addition, our portals with their single sign-on system, which is based on our De-Mail infrastructure, have been approved as identity providers under the German Online Access Act (Onlinezugangsgesetz – OZG). Since September 2022, we have offered customers of Telekom’s discontinued De-Mail service the option to migrate to 1&1. To do this, we enhanced the De-Mail system and adapted it to meet large customers’ requirements. This move both gave us access to this new target group and permitted ongoing cooperation with multipliers. This is helping to further spread this secure, mandatory electronic standard in Germany and to increasingly replace paper-based communication.



<https://www.e-mail-made-in-germany.de/De-Mail.html>



Phishing: The attempt to obtain passwords using fraudulent e-mails or websites.



Machine learning: A subfield of AI that generates knowledge by identifying patterns in existing data. This is achieved using algorithms and is known as "learning." The knowledge can be used to optimize and automate products and processes.



Artificial intelligence (AI): A subfield of information technology dealing with the reproduction using computers of certain aspects of human thought and activity. Machines learn how to solve problems by observing their environment. The objective is to build on this knowledge to solve similar new problems independently.

We are also working continuously to improve our recognition and filtering of spam – unsolicited or harmful messages – so that these do not reach our users in the first place. In the 2022 reporting period, we were able to increase the proportion of spam mails that were recognized and filtered out by our proprietary spam scanner from 33% to 47% – a rise of 14 percentage points – thanks to the use of new methods and data science. Spam can be anything from dangerous or harmful e-mails aimed at distributing viruses or at phishing down to unsolicited mails such as frequent mass mailings for advertising purposes.

To achieve this result, we developed a proprietary spam scanner in 2022 that is customized for our services and that uses machine learning techniques, among other things. Machine learning help us to better identify e-mail accounts that are controlled by botnets, so as to prevent spam mails from being distributed in this way.

Another way of improving our spam recognition is to train our artificial intelligence functionality using feedback from users who move e-mails manually to the WEB.DE and GMX spam filters. This allows us to protect users faster and more effectively against new types of spam. It goes without saying that users must have agreed to this in advance. The data is used strictly for its intended purpose and is processed in accordance with the provisions of European data protection law. A total of 691,543 customers gave their approval for enhanced spam recognition of solicited e-mails in the 2022 reporting period (2021: 573,401; 2020: 376,207). The figure for unsolicited e-mails was 845,699 (2021: 687,466; 2020: 454,400).

Measures taken allowed us to significantly increase both the relevance of incoming mails and the security of e-mail usage for our customers' benefit.

Secure E-commerce

Customer trust is a critical factor in e-commerce. In addition to concerns about the security of their personal data, consumers have questions regarding the reliability of online transactions, providers' delivery capability, and online services. This is why we take the measures necessary to allay any consumer concerns and to enhance their trust in us.

IT security audits are becoming more and more of a focus every year. Among other things, TÜV Saarland regularly audits the online shops run by Drillisch Online's core brands (maXXim, smartmobil.de, simplytel, PremiumSIM, winSIM, yourfone, SIM.de, handyvertrag.de, Free-Prepaid, and Galaxyexperte). This certification also helps us implement the GDPR's technical and organizational security requirements.

**DIGITAL
RESPONSIBILITY**

Data Privacy

Information Security

Digital Participation

Production Security

**Data Control and
Sovereignty**

Data Control and Sovereignty

The European Log-in Standard: netID



Within the Group, United Internet uses a number of measures to ensure internet users retain sovereignty over their data, such as the netID log-in standard that provides them with greater control over their data and enhances user-friendliness. Users have to register for, and provide profile names and passwords to access, almost all internet offerings – from online shops through social media down to app stores. Trying to manage this flood of IDs and passwords is a major challenge for customers. Single sign-on services offer a solution allowing users to register with a large number of online services using a combination of their e-mail address and password.



<https://enid.foundation/>

In March 2018, United Internet, the RTL Deutschland media group, and ProSiebenSat.1 founded the European netID Foundation (EnID) in order to provide a European alternative to US offerings in this area. This independent foundation developed the netID open standard – a central log-in that is “made in Europe” and with which its more than 10 million customers to date can log in to more than 134 partner offerings at present. The United Internet Group’s GMX and WEB.DE e-mail platforms are netID account providers, allowing their users to register for participating partner offerings via netID using their existing accounts. In addition, netID stores user consents in a stable manner across different devices. Instead of third-party cookies, which are increasingly being blocked, netID uses a stable identifier to recognize users.



See [netID knackt 10-Millionen-Marke](#) (German only).

netID is governed by the European data protection requirements set out in the GDPR. The foundation reviews all standards, partners, and account providers that are members of the initiative. It also sets high store by transparency and focuses on user data sovereignty. For example, users can independently consent to the use of their data, or revoke such consent, at any time using a “privacy center.” This improves data control in the internet. ⁽¹⁾

GAIA-X – the European Cloud Project

The idea behind GAIA-X is to build a data ecosystem complying with European security and data privacy standards that meets the highest digital sovereignty standards. IONOS has been involved in GAIA-X AISBL ⁽²⁾ right from the start, is a member of its Technical Committee, and is actively helping to shape this European initiative. The idea is for the numerous successful local clouds in Europe to cooperate and standardize their operations to create a common “hypercloud” that will allow both large enterprises and SMEs on the European and German markets to exchange and process data in a trusted, secure, and transparent manner. Customers can choose between multiple hosting providers and – thanks to the planned standards – can switch at any time.



See [the Federal Ministry for Economic Affairs and Climate Action](#).

IONOS is helping with the rapid construction of a European cloud by contributing its many years of experience in developing and operating cloud infrastructures to the GAIA-X project. Our employees are providing their knowledge in working groups on a number of issues, e.g., defining standards and the reference architecture, and establishing certifications. Numerous European and German cloud

(1) The opinion published by the German Data Ethics Commission (Datenethikkommission – DEK) in October 2019 also recommended promoting the use of standards – such as netID – designed to enable individuals to continuously track and manage persons and entities to which they have granted data and to which data has been transferred, so as to be able to assert their rights effectively.

(2) “Association internationale sans but lucrative,” a non-profit association under Belgian law.

providers, associations, and enterprises are also working on the project in addition to IONOS. In the summer of 2021, Germany's then Federal Ministry for Economic Affairs and Energy held a sponsorship competition and in a first step selected 16 beacon projects to demonstrate the concrete benefits of Gaia-X. IONOS is involved in six of these projects and is the consortium manager for the MARISPACE-X project, which is developing a maritime data space.

**SOCIAL
RESPONSIBILITY****Working Conditions and
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Opportunities

Training and Education

Occupational Health and
Safety, and Health
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Social Commitment

SOCIAL RESPONSIBILITY

GRI 3-3

✓ The "Social Responsibility" chapter comprises the material topics of **diversity, inclusion, equality, and accessibility**, and **working conditions**. The last-mentioned topic is presented in the "Working Conditions and Human Resources Strategy" section. In addition, we report on training and education, recruiting and retaining young talent, occupational health and safety and health management, and our social commitment.

Since the material aspects of inclusion and accessibility were only identified for the first time in our 2022 materiality analysis, no overarching management approach exists for them yet. However, we intend to continue systematizing both these new aspects and existing activities and processes going forward, and to base them on an end-to-end policy with input from corporate management. The future management approach for the material topics mentioned should include clear targets and rules on due diligence, define measures, and ensure their success is measurable and transparent.

As an internet and telecommunications company, United Internet is also subject to the typical features for this sector: a rapidly changing environment, short innovation cycles, and intense competition. Dedicated and highly skilled employees and managers are a key factor in mastering these challenges.

Highly qualified, well-trained employees are the cornerstone of United Internet's business success. It is therefore vital for us to meet our short-, medium-, and long-term staffing requirements and ensure that our workforce has the necessary specialist skills. If we fail to do this, United Internet might not be able to do business effectively or to achieve its growth targets.

This means we set great store by our human resources activities, which range from employee recruitment through customized onboarding and training formats for specific target groups, job-specific qualification programs, and support for individual career paths down to employee development and long-term staff retention.

In addition, employees' ability to identify with the company they work for is becoming more important to them – and this is something that can be enhanced by employers' social commitment, among other things. Equally, initiatives and projects extending above and beyond the company concerned are highly important to other stakeholders. For example, potential customers and applicants are increasingly selecting their suppliers, products, and employers on the basis of the companies' social commitment. We aim to make a contribution here by supporting the United Internet for UNICEF foundation. ✓

United Internet
aims to be a fair and
attractive employer.

Contribution to the SDGs



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Achieve gender equality and empower all women and girls.



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Material topic:
Working conditions

Working Conditions and Human Resources Strategy

GRI 401

✓ United Internet aims to be a fair and attractive employer. Its goal is to recruit managers and employees with specialist skills and technological know-how, to support their continuing development, and to retain them at the Company.

One core principle of our human resources work is always to see our staff as individuals first, and not just as employees. We create a high-performance corporate culture by ensuring our Corporate Values are reflected in material strategic human resources issues such as compensation, continuing education and training, and occupational safety. Our Management Board liaises regularly on these issues.

In addition to our general, overarching strategy, our Access and Applications divisions and the individual segments within them require specific human resources strategies. We have established centralized, topic-specific centers of competence to regulate overarching HR governance issues and offer Group-wide services, allowing requirements and staffing levels to be coordinated at Group and divisional level. This ensures an overarching approach and equal treatment, while freeing up the segments to focus squarely on their operational business.

Responsibility for key elements of human resources development, recruitment, and HR marketing has been transferred to the segments concerned so as to guarantee this operational focus and to ensure that the HR strategy in the segments is as close to the business as possible. By contrast, the core "UI Learning and Organizational Development" center of competence promotes topics such as continuous professional development and learning on a Group-wide basis so as to provide a framework for creativity and productivity. This helps leverage new ideas and innovative potential, enhances our Company's competitiveness, and offers opportunities for all. ✓

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Working Conditions and Human Resources Strategy	Diversity and Equal Opportunities
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✓ We aim to offer tailored staff development formats, recruit managers from within the organization, and retain employees for the long term. Metrics used to track effectiveness include the management positions that have been filled internally (2022: 66.2%; 2021: 65.7%; 2020: 73.7%)⁽¹⁾ and the staff turnover rate (2022: 9.8%; 2021: 11.2%, 2020: 6.7%)⁽²⁾. In addition, we have set ourselves the goal of appointing more women to management positions. ✓

See also the "Gender Equality" section on page 57.

GRI 401-1

The following tables give a breakdown of the workforce by location (Germany or abroad) and segment:

Employees by location ⁽¹⁾	2020	2021	✓ 2022
In Germany	7,929	8,199	8,550
Abroad	1,709	1,776	1,924
Total employees	9,638	9,975	10,474

(1) Figures refer to our active employees as of December 31 of the fiscal year concerned.

Employees by segment ⁽¹⁾	2020	2021	✓ 2022
Consumer Access	3,191	3,167	3,163
Business Access	1,188	1,238	1,336
Consumer Applications	1,005	1,004	1,036
Business Applications	3,631	3,998	4,247
Corporate HQ	623	568	692
Total employees	9,638	9,975	10,474

(1) Figures refer to our active employees as of December 31 of the fiscal year concerned.

Our Values and Corporate Culture

✓ Our Corporate Values and Leadership Principles make up our Company's system of values. Our Code of Conduct shows how we act in line with them. All employees receive documentation on our system of values and the Code of Conduct when they join United Internet, and these are also discussed during the onboarding process.

We prepare our managers for their responsibility as role models and have also anchored this as a core element of our Leadership Principles, so to ensure we are walking the talk with our values in our daily work. These principles are currently being broken down in greater detail in individual segments, for example in IONOS's Business Principles. Our two-monthly (virtual) manager onboarding meetings are used by small groups of managers to discuss our values and leadership principles, and to derive an understanding of what they mean for their day-to-day work from this. Management Board members from the individual segments kick off and introduce the topic, and actively reach out to our new managers on it. It is then discussed in more detail and put in an operational context in the obligatory three-part "Leadership Training – Leadership Foundations" course, which all new managers have been required to take since the first quarter of 2020. ✓

(1) Active core employees, i.e., employees including apprentices and trainees, but not including staff with inactive employment contracts (mainly employees on parental leave), interns, student workers, school students, thesis students, and temporary staff.
 (2) Annual average headcount (active core employees).



✓ To obtain as objective a view of ourselves as possible, we evaluate assessments by external institutions and independent sector rankings in addition to our internal surveys. In 2022, the Top Employers Institute again recognized us as a “Top Employer” – an accolade we have held for more than 10 years. This certification is awarded to companies that offer their employees attractive working conditions. Criteria used in the evaluation are career opportunities, employer benefits, working conditions, and training and development opportunities. ✓

Fair Remuneration

✓ Paying our employees fairly and in line with performance is an important part of our human resources strategy. We aim to provide staff with market-driven, fair, and transparent compensation and benefits that are aligned with our corporate strategy. Our internal compensation guidelines form the basis for our comparable, fair, and legally compliant compensation system. They clearly define the rules and procedures to be observed throughout the Group when making salary adjustments.

Some positions and levels of responsibility offer performance-based variable compensation components. In addition, the United Internet Group offers employees a number of benefits above and beyond the financial compensation it pays; these include a company pension, capital formation benefits, prevention programs forming part of our occupational health system, and discounts on our products.

The salaries we pay, and the way in which these progress over time, are independent of employees’ gender or other factors that are not related to the position in question or the skills required. We compare positions internally every six months, keep up to date with market developments and analyses, and track external benchmarks in order to guarantee fair, appropriate compensation. To do this, the salaries for more than 7,000 staff in 6 countries are compared with benchmark data on normal market remuneration from a well-known survey provider, which is updated every year. The results of the comparison are made available to the HR business partners and are incorporated in the salary formation process for both regular salary reviews and extraordinary salary adjustments.

Civil society organizations and NGOs have noted that companies in the Philippines frequently do not pay the minimum wage. Regular salary reviews are intended to ensure that the Company’s staff in Cebu are paid more than the minimum wage. ✓

SOCIAL RESPONSIBILITY

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Development and Prospects

One of the basic principles driving our People & Organizational Development function is “we make people successful.” In our dynamic, constantly changing market, this means that our employees have to take responsibility both for their work and for their personal development. We are convinced that their motivation and determination to succeed depends on their ability to see and pursue individual prospects for themselves. Individual employees’ knowledge also grows our organizational knowledge as a whole. For example, keeping up with the state of the art in the areas of information security and software development protects our technology lead, while professional customer care helps enhance customer satisfaction.

GRI 404
GRI 404-2

We therefore invest in wide-ranging learning and development measures and ensure our employees grow in line with the functions they perform. Activities here are based on employees’ individual “development journeys”. These are agreed during our annual staff performance reviews and their implementation is then monitored over the course of the year.

Among other things, staff development plans include the skills needed to perform upcoming tasks, suitable on-the-job or off-the-job measures, and employees’ personal development wishes and preferences. This reinforces employees’ readiness to take responsibility for themselves and willingness to learn, and ensures they can learn new things at every stage of their development. Our proactive feedback culture supports continuous learning and development. Our employees have the opportunity to take part in these performance reviews using a structured, systematic process and to obtain additional feedback themselves. In addition, managers in the independently run companies in particular hold individual development reviews with employees. This option raises awareness of the need for openness and reflection throughout the entire organization. As a result, feedback becomes a natural part of everyday work and can be used for continuous improvement.

We benchmark the success of our learning offerings by measuring satisfaction with and the recommendation rate for further education opportunities on the one hand, and evaluating how measures have been implemented at the individual employee level during the next performance review on the other.

Personal Development Opportunities

■ **Campus**

GRI 404-2

The Campus, our cross-enterprise learning management platform, bundles internal training courses, professional development offerings, and e-learning modules, giving staff quick and easy access to development opportunities within the organization. The system was updated in 2022 and was redesigned as a cloud solution. The focus was on providing as intuitive a learning experience as possible for our employees and, for example, on making it easier to search and classify the training courses and further education opportunities using additional filter options. This means that suitable further education offerings can be found more intuitively across all learning catalogs. As a result, we offer our employees, experts, and managers from all areas of the organization a wide range of training options in the areas of methodologies, soft skills, and professional knowledge. We assess all courses for participant satisfaction and recommendation rates to ensure we are continually improving our offering. We achieved an average of more than eight on a scale of one to ten for both categories in the reporting period, an indication of the high quality of the courses provided.

In addition to the interdisciplinary courses run by People & Organizational Development for all employees, experts, and managers, the courses on offer include training for segment-specific customer care units, courses from a technical training catalog, and other specialist training held by and for employees. Our staff have extremely specific, in-depth knowledge, and we want to facilitate contact between them and enable them to learn from one another. For example, it is important for us to also enable training on internal tools, processes, and methods, plus e-learning courses and presentations by and for staff. This allows topics such as information security and business process management to reach a broader target audience.

Specific Development Programs for New Recruits and Young Talent

We use our talent development programs for proactive personal development. Individual plans are aligned with the target positions concerned.

- „MyWay¹⁰“ enables junior managers to design their careers as managers or experts in a way that is both in line with our Corporate Values and reflects their individual preferences, by combining mandatory basic modules with selectable add-ons. Its success is due to participants' commitment to the program, the support provided by HR, and management integration in development planning. Partly as a result of these measures, we were able to fill 66.2% of management positions internally in 2022.
- The one-year “Navigate” program is designed to ensure early on that highly motivated high fliers remain with the Company, developing their business mindset and skills, their powers of reflection, and their ability to give and take feedback from a very early stage. The goal is to develop their individual personal skills. A broad-based network of different role models drawn from within the Company allows us to demonstrate different career development paths and in particular to reflect together on taking responsibility. This enables participants to discover the personal development opportunities on offer.
- “Women explore” gives women the opportunity to increase their visibility and profile within the Company, to network more with one another, and to actively examine their personal strengths and their career and networking strategies.

Outlook

We will continue our learning journey in 2023. A two-day internal conference about learning – our “Learning Days” – was held in 2022 for the first time. This learning organization initiative was launched by an enterprise-wide project team (“Initiative Lernkultur”). More than 30 presenters and nearly 500 staff from across the enterprise took part in the two virtual conference days, which combined short internal talks and reports on lessons learned from employees with contributions by external lecturers and speakers. New learning formats and offerings for all Company employees are now being developed as a result.

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Training and Education in Figures

✓ We are moving to centrally document the training offerings available in the individual areas, so as to make them available to a broader target group. This central list will also be used to further expand our reporting on the volume and types of training offered. The following table shows the training and education figures recorded for the last three years:

GRI 404-1

Training and education hours	2020⁽¹⁾	2021	✓ 2022⁽²⁾
Training and education hours per year (employees)	91,171	124,799	102,470
Per capita training and education hours (employees) ⁽³⁾	9.5	12.5	9.8
Training and education hours per year (service providers)	43,527	57,414	58,538

(1) No classroom-based training and education courses were held in 2020 because of the pandemic.

(2) The calculation methodology was adjusted for the 2022 reporting period. A full direct comparison to previous years is not possible since a broader definition was used in the past. The prior-year figures cannot be analyzed and recalculated retrospectively since the new analysis options only became available in the current reporting period.

(3) The information relates to all United Internet Group core employees: 2020: 9,638; 2021: 9,975; 2022: 10,474

In addition, our employees attended a total of over 560 external training courses, seminars, and conferences of varying lengths during the reporting period (2021: 900; 2020: 480).

The decrease in training and education hours for employees in 2022 can be largely explained by the discontinuation of our mandatory enterprise-wide COVID-19 training. ✓

Recruiting and Retaining Young Talent

Initial Training and Education

Initial vocational and professional training has a high priority for United Internet. We train future staff and give young people a successful start to their careers. At present, we offer apprenticeships for the following commercial and technical career profiles: computer science specialists (application development/systems integration), IT systems management specialists, dialog marketing specialists, marketing communications specialists, and office management specialists. In addition, United Internet and Baden-Württemberg Cooperative State University (DHBW) offer degrees in computer science; business information systems; law, tax, and business/accounting & financial control; business administration/marketing management; and business administration/digital business management at the university's locations in Karlsruhe, Stuttgart, and Mannheim.



All program participants work in a wide range of different departments within the organization during their three-year apprenticeship or DHBW degree. They are fully integrated with the teams and day-to-day workflows during their time there. United Internet's unique vocational training model allows apprentices and dual degree students to actively design how they spend their time in the Company, i.e., they can choose their departments to match their interests from their second year onwards. Our apprentice workshops at our Karlsruhe, Montabaur, and Munich locations are another major success. These are mainly used by technical apprentices, who spend an early part of their vocational training here to learn the basic skills that they will need later on when they are seconded to different departments within the organization. In addition to teaching specialist skills and methodologies, United Internet focuses during training on behavior that is in line with its system of values. This mix of technical know-how, methodological expertise, and conduct that adheres to the Company's values forms the basis for a successful transition to the world of work once apprentices are qualified. The vocational training time spent in the Company is supplemented by (cross-location) apprentice projects. One example here is apprentices' active contribution to, and design of, career orientation formats – something that also strengthens their interpersonal skills. As a result, our apprentices are excellently positioned to take up permanent positions later on. Since June 2020, United Internet has also officially been a "Best Place to Learn" and this year it came top of the class in the "1,000 employees plus" category.

✓ As of December 31, 2022, there were 193 young people in apprenticeships or studying throughout the Group (2021: 215; 2020: 225). In fiscal year 2022, 40 (2021: 47; 2020: 45) freshly-qualified vocational trainees and students who had completed dual studies degrees or apprenticeships with us were offered permanent positions. ✓

Attracting Future Talent

We work together with schools, universities, and colleges to attract fresh talent at an early stage. We have developed a variety of trainee programs offering an apprenticeship or a dual degree course (in cooperation with the Baden-Württemberg Cooperative State University (DHBW)) or helping fresh graduates find their feet in our corporate environment.

In 2021, we got involved in Offenburg University's Mentoring Future Program with the aim of supporting young female students and offering them networking opportunities with young female employees and junior managers. The program provides for female staff from different United Internet departments to act as mentors for young women students. The feedback from the students confirms that the

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networking scheme has helped bridge the gap between studying and work by providing insights into the process of starting one's career and of professional environments.

In addition, United Internet launched a talent retention program in 2021 that allows interested applicants and prospective candidates – from school students to managers – to remain in contact with the Company.

We also have a special responsibility to our interns. We have signed up to the Fair Company Initiative, whose members commit to providing fair conditions such as appropriate compensation and personal support.



See the ["Fair Company Initiative"](#)

We offer school students short internships that give them a chance to get to know our organization and the world of work in general. United Internet also cooperates and holds events with schools, as well as offering careers advice and career discovery opportunities during Germany's Girls' Day and Boys' Day and our own in-house apprenticeship counseling.



See ["Girls' Day and Boys' Day"](#)

Apprentices also offer extremely popular one-week programming courses for children and young people aged 13 and over during vacations.

Diversity and Equal Opportunities

✓ All United Internet employees should be treated with respect and have equal opportunities, regardless of their nationality, ethnic origin, religion or beliefs, gender and gender identity, age, disability, sexual orientation and identity, or social origin.

Material topic: Diversity, Inclusion, equality, and accessibility

GRI 405

We underlined this aspiration in 2021 by signing up to Germany's Charta der Vielfalt (Diversity Charter) and hence undertaking to create a non-discriminatory working environment. Our Diversity Statement sets out the blueprint for all diversity activities in the Company. Our Management Board also takes a personal interest in this.



see [Charta der Vielfalt](#)

Diversity Statement

Respect for diversity is a core aspect of United Internet's corporate culture. The reason for this is simple: Only a workforce that mirrors the many different facets of society offers the best possible conditions for creativity and productivity, and makes employees – and the organization itself – unique. This unique diversity creates an incomparable wealth of ideas and innovations, increasing the Company's competitiveness and providing opportunities for all.

Since 2020, our diversity measures have been coordinated and enhanced by an interdisciplinary Group-wide project team. A Group-wide diversity survey was conducted for the first time in 2022 with roughly 900 respondents. The main topic areas identified were the two dimensions of gender equality and work-life balance. ✓

Overarching Diversity Measures

✓ We discuss the importance of diversity during the onboarding events for new recruits and managers, and draw attention to the internal platform that provides information on all aspects of diversity. Here, employees and managers can find statements by our Management Board members on the topic, practical tips for ensuring a non-discriminatory daily working environment, and numerous portraits of colleagues. In addition, we have included enterprise-wide guidelines for ensuring nondiscriminatory, gender-sensitive visual imagery and language, plus the online training course on nondiscriminatory human resources decisions developed by the "Initiative Chefsache" network.

GRI 406-1

We refuse to tolerate any form of discrimination, harassment, or bullying in the workplace. We provide all staff with personal, confidential contacts who can be contacted online, such as our Vertrauenspersonen (persons of trust), compliance coordinators, and the electronic whistleblower system. We take any indications of discrimination extremely seriously and are committed to clarifying all issues reported to us.

In 2022, we took part for the second time in the "German Diversity Day" organized by Charta der Vielfalt e. V. Our "Diversity Days" – a three-day virtual in-house conference – in May offered more than 40 sessions on the topic. For example, the program featured keynotes by Management Board members, interactive workshops, reports by staff on their own experiences, and panel discussions. The feedback from the 900 or so employees who took part was extremely positive, especially as regards whether they would recommend the event to others, the relevance for their work, and the opportunities for enhancing our organization. We aim to build on this success and to continue the format in 2023.



See "Training and Education" on page 51ff.

The Diversity Days were flanked by two activities to which staff actively contributed. In the first – an open "Diversity Superstars" vote – three people out of a long list of 30 who had been nominated by staff were honored for the personal commitment in this area, and their contributions highlighted. In the second, employees compiled a diversity cookbook featuring recipes from all over the world and sharing personal stories with colleagues.

In addition to the Diversity Days, we held open virtual meet-ups in German and English throughout the year at which both external and internal speakers presented topics such as gender-sensitive language, cultural diversity, accessibility, and work-life balance. An average of roughly 100 people attended the individual sessions.

In 2022, we started offering our managers dedicated two-part diversity training courses. In the first part of the course, managers are made aware of unconscious thought processes, while the second offers them help with developing an inclusive team and work culture in their areas of responsibility. Seventy-five out of a total of roughly 1,180 managers took part in the two debut training courses in the reporting period.

We also offer special training to HR colleagues that is aimed at reducing the influence of unconscious bias and thought patterns across all HR processes, from recruitment down to talent management. ✓

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Gender Equality

✓ Our diversity activities focus on promoting gender equality.

GRI 2-7
GRI 401-1

In 2022, we defined a new voluntary target for gender quotas for management positions above and beyond the requirements of stock corporation law and of the German Corporate Governance Code. These quotas have been agreed with the Management Board and apply regardless of the segment involved⁽¹⁾ to all management levels up to and including the third level below the Management Board. We are aiming to achieve an average of at least 25% women or men in management positions by 2030. At present the quota is 21.5% for women and 78.5% for men.

Women accounted for 32.7% of new hires in the reporting period (2021: 34.3%; 2020: 33.6%) and 29.1% of newly recruited managers (2021: 29.5%; 2020: 31.1%).

The following table provides a breakdown of our staff by gender and employment type. ✓

Employees by gender ⁽¹⁾ in %	2020	2021	✓ 2022
Women	31.8	32.3	32.1
Men	68.2	67.7	67.9
Nonbinary	n/a	n/a	n/a

(1) The information refers to our active employees not including student workers, school students, interns, thesis students, and temporary staff as of December 31 of the fiscal year concerned.

✓ In addition, 11.1% (2021: 11.1%; 2020: 10.7%) of our core employees worked part-time during the reporting period. We have succeeded in gradually increasing the number of men working part-time. ✓

Employees by employment type and gender in % ⁽¹⁾	2020	2021	✓ 2022
Women, full-time	74.9	74.8	75.0
Men, full-time	96.0	95.7	95.4
Women, part-time	25.1	25.2	25.0
Men, part-time	4.0	4.3	4.6

(1) The information refers to our active employees not including student workers, school students, interns, thesis students, and temporary staff as of December 31 of the fiscal year concerned.

✓ Finally, the following table provides a breakdown of our staff by gender and employment type. ✓

Employees by employment contract and region in % ⁽¹⁾	2020	2021	✓ 2022
Women, temporary employment contracts	4.9	5.0	3.4
Men, temporary employment contracts	7.4	7.3	6.5
Women, permanent employment contracts	27.9	27.9	29.1
Men, permanent employment contracts	59.8	59.7	61.1
Temporary employment contracts, Germany	11.7	11.1	9.3
Temporary employment contracts, outside Germany	0.6	1.2	0.6

(1) In the Business Applications segment, only the following companies are covered by the gender quota: IONOS Group SE, IONOS Holding SE, IONOS SE, IONOS Service GmbH, IONOS Inc., Arsys Internet S.L.U., 1&1 IONOS Philippines Inc., 1&1 Internet Dev. SRL, Fasthosts Internet Ltd., IONOS Cloud Ltd., IONOS Cloud S.L.U., STRATO AG, STRATO Customer Service GmbH, and Cronon GmbH.

Employees by employment contract and region in %⁽¹⁾	2020	2021	✓ 2022
Permanent employment contracts, Germany	70.5	71.1	72.3
Permanent employment contracts, outside Germany	17.2	16.6	17.8

(1) The figures refer to our active employees as of 31 December of the fiscal year concerned.

✓ We start actively promoting gender equality very early, e.g., by taking part in Germany's national Girls' Day and Boys' Day, or by offering school students programming courses that are taught by our vocational trainees. We also performed dedicated activities designed to promote gender equality as part of our university and professional marketing activities in the past year, such as mentoring for female students at the University of Offenburg and our attendance at careers and networking events specifically targeting women. In addition, our social media channels repeatedly focused on diversity issues throughout the year.

Our German "Women explore" talent and networking offering won the HR Excellence Award in 2020 in the "Diversity and Female Empowerment" category. A total of 43 women from all areas of the Company took part in the repeat of the program in 2022. "Women explore" aims to make high-potential women more visible and to raise their profile within the Company, to make it easier for them to network with one another, to allow them to actively examine their strengths and their career and networking strategies, and to draw conclusions for the Company as whole. The participants attend in-person and virtual network meetings, collaborate on these issues in self-organized learning groups, and share information and opinions with program sponsors on the Management Board and a variety of managers and experts. This helped raised overall awareness of the issue and triggered valuable discussions. Among other things, the participants implemented concrete initiatives based on their own ideas for ways to promote gender equality, such as formats for enabling explicit cultural dialog between the sexes or discussions about topics such as part-time working and cross-cultural exchange.

"Women explore" has also established a pool of female role models who are available to act as discussion partners and mentors within the Company, and who transparently show a range of potential internal career paths that women at United Internet can take.

We offer our female managers and experts in Germany an internal "Women in Management Network" event every six months, which addresses different topics that are relevant for this target group. Our "Ladies Lunch" – which is held in both virtual and in-person versions – offers female colleagues another informal way of networking. ✓

Work-life Balance

✓ Diversity also depends on all employees being able to easily combine their family duties with their profession. Staff in Germany can work remotely from home on individual "cover days" without a particular reason. ✓

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Social Commitment

In Germany, our external, independent family service offers tailor-made assistance where needed: support with childcare (e.g., free emergency childcare places for children up to 12 years of age); vacation programs (including virtual formats); advice on the German statutory parental allowance, kindergartens, and the like; help with finding home helps; and advice in how to finance long-term care and in personal emergencies. This allowed us to offer staff ongoing support in challenging situations during the COVID-19 period in particular.



See also "Occupational Health Management" on page 61ff.

A parents' network was set up in 2022 that invites all interested participants to a virtual meeting and networking session once a quarter. Specific topics addressed included "part-time fathers."

An enterprise-wide HR working group is also specifically examining work-life balance issues. This group successively sought equal pay reviews for staff returning after absences such as sickness or parental leave. As a result, we were able to make concrete improvements for affected employees in 2022 and our goal is to continue steadily minimizing the salary gap going forward.

In addition, the current segment-specific reboarding processes for employees were examined and the best practices used in other business segments were established in Germany. The reboarding processes ensure that clear responsibilities, checks, and tasks are adopted and performed with staff who are returning after absences. The core objective is to successfully and respectfully reintegrate previously absent employees and to provide the best possible support for them as they take over suitable tasks. If absent staff so desire, they can also participate in Company events while away and can receive information on what is happening there at regular intervals. The goals of these reboarding efforts are to get staff to see absences as a natural part of working life, to allay any uncertainties regarding periods of absence, and to provide optimum support. ✓

Other Dimensions of Diversity

Cultural Diversity

United Internet's world knows no borders: More and more people from other countries are enriching our teams in Germany. What is more, our Business Applications segment has a large number of branches in other European states and increasingly also around the world in countries such as the USA and the Philippines. We help develop a feeling of togetherness among everyone who works for us by holding training courses on topics such as cultural awareness and intercultural communication, plus regular presentations on the culture in specific countries. Our "International Community" format also facilitates regular networking for colleagues from different cultures, promoting intercultural cooperation. In addition, our Company offers a very wide range of support services as needed, such as relocation services and specific onboarding offerings for international staff.

Certain divisions have adopted English as their corporate language. We offer English and German language courses for staff so as to ensure optimum communication, including on specialist subjects, and provide all employees with access to an online language learning portal. Tandem partnerships for peer-to-peer language learning are also set up.

LGBTIQ+

The PROUT AT WORK foundation raises awareness of LGBTIQ+ in the world of work with its PROUT PERFORMER awards. We are proud to announce here that our colleague Benjamin Flick again made the prestigious list of "PROUTExecutives," i.e., queer managers. Another of our employees, Michelle Thiele, was also included in the "PROUTVoices" list again. This list honors queer people in business below the management level who actively drive forward the issue and give a voice to the LGBTIQ+ community.

The "queer.united" initiative that was founded by staff members also achieved a number of further milestones and held events during the year. These included presentations on specific topics within the LGBTIQ+ context. External networking with other enterprises and organizations is an important step for us. We have started discussions in this area and have already been able to exchange best practices. After the COVID-19 rules were eased, monthly local meetings were held at a large number of United Internet locations in Germany, to share information and experiences in addition to the regular virtual meet-ups. We aim to further expand our internal Queer People Support offering in the coming months. The expertise provided by the "queer.united" initiative in the area of non-binary genders proved useful in the initiative to ensure gender-sensitive and nondiscriminatory language.

Young and Old Together

GRI 405-1

The "Young and old together" employee-driven initiative was launched in 2021 with the specific aim of encouraging communication between the generations. A regular lunchtime get-together and a working group are used to share experiences and to collect age-group specific requirements and pass them on to HR.

Employees by age ⁽¹⁾ in %	2020	2021	2022
under 30	23.2	22.1	22.6
30-39	33.2	32.6	30.7
40-49	27.0	27.0	27.1
50 years and above	16.6	18.3	19.5

(1) Figures refer to our active employees as of December 31 of the fiscal year concerned.

The average age of our employees as of December 31, 2022, was 39.0 (2021: 39.9; 2020: 39.4). The average age of newly recruited core staff in the reporting period was 33.6 (2021: 33.1; 2020: 33.0).

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Occupational Health and Safety, and Health Management

Ensuring health and safety in the workplace is part of our duty of care towards our employees. Our goal as a responsible employer is to minimize accidents, diseases, and risks as far as possible and to promote the health of our employees. We focus on two areas here: occupational health management, and occupational health and safety including data center safety. The policies and measures described in this section apply to all of the United Internet Group's German locations.

GRI 403

All issues relating to these two areas are discussed at annual meetings. Issues covered include current developments and organizing hazard assessments, plus compliance with all statutory requirements such as capturing the effects of the COVID-19 pandemic.

Since the outbreak of the COVID-19 pandemic at the beginning of 2020, the focus has been on establishing and implementing processes and measures in line with the enhanced occupational safety requirements set out in Germany's Coronavirus Occupational Health and Safety Regulation. This was achieved in close cooperation with occupational medicine and occupational safety experts. Broadly speaking, measures were taken to address the following topics:

GRI 403-2

- Regular COVID-19 hazard assessments (inspections, a list of measures, ongoing updates to measures and processes) together with our external service providers for preventive health care, safety engineering, occupational medicine, and occupational safety
- Processes for handling suspected cases and infections
- The use of behavioral and hygiene measures and rules to prevent infection
- Internal communications and training designed to ensure transparency and awareness-raising, and to provide information (COVID-19 health care portal and COVID-19 intranet page, FAQs, news ticker, and safety and hygiene plan)
- Advisory and support offerings (e.g., provision of advice to risk groups by the Company medical staff, webinars on coping with COVID-19, the offer of vaccinations, crisis hotlines, and recommendations on how to ensure ergonomic home offices)
- Mobile working processes and structures

Occupational Health Management

We implemented an occupational health management system at all German locations in 2017 by setting up a Company medical service and appointing Company physicians. This involves providing a wide range of support, health promotion, and preventive measures above and beyond the requirements of the German Health and Safety at Work Act (Arbeitsschutzgesetz – ArbSchG).

GRI 403-1

GRI 403-8

Occupational health management includes hazard assessments, occupational medical care, health promotion offerings, and preventive measures. These are designed to reduce the risk of mental and physical stress, to enhance employees' health and wellbeing, and to improve their work-life balance. The health care topics given top priority are exercise, ergonomics, nutrition, stress management, and enhancing resilience. These offerings can be taken up by all core employees in Germany.

GRI 403-3

GRI 403-8

Our occupational health management activities in 2022 focused on the following areas, which are largely aimed at prevention:

- Implementation of a follow-up process for the group-wide hazard assessment of potential stress factors in the workplace. The spotlight this time round was on specific areas of the Company. What is more, we are continuing to offer the training format for managers supporting employees who are suffering from psychological stress that was developed as a result of the hazard assessment and has been successfully rolled out in the period since 2020.
 - Additionally, we aim to reduce employee stress (e.g., in our call centers) by providing resilience training and teaching them how to ensure conversations remain calm and to deescalate.
 - Since many of our employees mainly work sitting down, workplaces are regularly checked and adapted, and seated workstations are replaced by adjustable-height desks where necessary. When fitting out new buildings, we take care to ensure that meeting areas in particular offer space for both sitting and standing. The Consumer Access, Consumer Applications, and Business Applications segments at our German locations offer a range of ergonomics-related services such as advice on ergonomic seating options, specialist literature on the intranet, health care videos, and downloadable documents containing recommendations on how to work ergonomically and on compensating exercises.
- GRI 403-6
- Above and beyond this, all locations provide professional health promotion and support measures that are performed by external service providers. These include flu vaccinations, support from our occupational medicine staff, check-ups, and relaxation and exercise offerings such as yoga and back-strengthening courses. A virtual health week was introduced in 2022 in cooperation with German health insurance provider Techniker Krankenkasse. In addition, company runs were organized at our major locations in Germany with the assistance of service providers B2Run and Berliner Teamstaffel.
-  See also "Work-life Balance" on page 58.
- GRI 403-4
- United Internet helps all employees in Germany achieve a positive work-life balance even in challenging situations through its Employee Assistance Program, which is run in partnership with an external, independent provider. Service provider contacts are available by phone around the clock to provide confidential advice on three core topics/offerings: parental counseling/childcare, care for relatives, and life coaching to cope with personal challenges. The Employee Assistance Program offers prevention and support services such as resilience training, mindfulness and relaxation courses, and webinars on healthy eating. In addition, our external service provider supports employees experiencing difficult personal situations such as stress, illness, addiction, or financial crises by providing remote counseling, emergency psychotherapy, and crisis support, and by helping to find medical assistance, therapists, and clinics in acute cases. Intranet posts are used to inform staff regularly of the service and of other health-related measures.
 - We also use the intranet and onboarding events for employees and managers to inform them of our health promotion measures and offerings, and provide a health mailbox and intranet discussion channels that they can use to submit suggestions and ideas. Occupational Health Management team also offers staff and managers in the Consumer Access, Consumer Applications, and Business Applications segments advice, both personally and via internal structures such as Vertrauenspersonen (designated persons of trust).
 - We continuously enhance and expand both our occupational health management activities themselves and our internal communications about them at a strategic level. For example, we perform regular evaluations of our health promotion offerings, which enable us to obtain feedback from employees and enhance the formats used.

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The visibility of the Company's Occupational Health Management program is to be enhanced by introducing a logo featuring the corporate design ("UI Health & Care") and strategically including it in our existing communications channels. With effect from 2022, hybrid health promotion formats are being implemented that combine face-to-face and online offerings. The goals are to leverage the benefits of both formats for employees, to further improve coverage at our smaller locations, and to combat any pandemic-related cancellations of face-to-face events.

Occupational Health and Safety, Including Data Center Safety

Annual safety inspections in line with health and safety agency/statutory rules and regulations are performed at all German locations together with experts from our external service providers. Our health and safety activities are being continuously enhanced in line with statutory/health and safety agency rules and regulations.

Only authorized employees have permanent access to our data centers. All such employees are obliged to attend training on the following subjects:

GRI 403-5

- How to behave if there is a fire
- How to behave in an emergency
- First aid courses run by the DGUV (Germany's statutory accident insurance scheme) that are specially tailored to data center environments
- Emergency First aid training in the use of automated external defibrillators (AEDs)
- Fire prevention training that is specially tailored to data center environments
- Safety training for electrical equipment
- Practical training in category III personal protective equipment (PPE)

In addition, we organize appropriate training for those employees who are responsible for powering up and booting servers. We work together with Verwaltungs-Berufsgenossenschaft (VBG), the German occupational health and safety agency, to train safety officers for each operations team, who then attend regular courses. We are also assisted by an external specialist for occupational safety and physical fire protection. We use an internal communications platform to provide employees with emergency manuals, work instructions, and the rules and regulations to be followed. Signature logs are used ensure that the relevant safety regulations have been taken on board.

Occupational Health and Safety in Figures

✓ The objective of the measures described above is to reduce stress-related absences and avoid accidents at work. We will continue to pinpoint the causes of absences and accidents in future so as to identify any other measures that may be necessary. The following table gives a breakdown of absences due to illness in Germany. The increase in the percentage to 5.0% in the reporting period mirrors the general trend in Germany but is still below the national average, as is common for our sector⁽¹⁾. ✓

Absentee rate ⁽¹⁾	2020	2021	2022
Absence due to illness (in %)	4.4	4.3	5.0
Number of accident reports	32	36	21
on the way to and from work	9	4	5

(1) Figures refer to all our core employees in Germany.

Social Commitment

As an internet provider, we operate in a dynamic and highly competitive market. However, our economic activities aren't the whole story: We are also part of society and can only be successful if this functions properly, too. This explains why we are committed to helping ensure a stable society that can meet future challenges.

We aim not to lose sight of how our various business activities impact people and the environment, and to help ensure a stable and forward-looking society. Our goal is to contribute to people's prosperity both within and outside our corporate environment. We do this by creating jobs and traineeships, through our products, and through our social commitment. Our activities in this last area comprise the following initiatives:

■ United Internet for UNICEF

Back in 2006, foundation donor and United Internet AG CEO Ralph Dommermuth laid the groundwork for a consistently successful initiative designed to help children throughout the world. The United Internet for UNICEF foundation supports projects run by UNICEF (the United Nations Children's Fund) worldwide. By doing so, it aims to help improve equal opportunities for, and the well-being of, children around the world.

■ Supporting Inclusion

As described in the "Environmental Responsibility" chapter, we support the inclusion of, and employment opportunities for, people with physical or mental disabilities. Among other things, we do this by passing on waste equipment to AfB gGmbH, a recycling specialist. According to AfB, 49% of its workforce are people with disabilities. Another way in which we promote working together with people with physical or mental disabilities is our partnership with disabled people's cooperative GDW (Genossenschaft der Werkstätten für behinderte Menschen Mitte eG), which has shredded and recycled our old files and records for many years now.



See also "Environmental Responsibility" on page 67ff.

(1) See the sector-specific statistics compiled by the umbrella association for German occupational health insurance funds: www.bkk-dachverband.de/statistik/monatlicher-krankenstand

We are part of society and are committed to helping ensure its stability and ability to meet future challenges.

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United Internet for UNICEF: A Sustained Focus on Helping Children in Need

✓ Our close cooperation with the United Internet for UNICEF foundation has been a core element of our social commitment since 2006. In UNICEF, the United Nations Children's Fund, the foundation has chosen a globally recognized and qualified partner. Our aim in partnering with this organization is to leverage its professionalism to help children in need more effectively.

Among other things, UNICEF supports projects promoting education, health, and child protection with the goal of improving children's living conditions. In addition, it provides humanitarian aid to mitigate natural disasters and their consequences.

The foundation helps raise donations and acquire sustaining sponsors by running appeals for donations on our online platforms and in the form of mailshots. The high level of traffic on our GMX, WEB.DE, and 1&1 portals increases the reach and awareness of these appeals. This broad coverage makes us one of UNICEF's largest German corporate partners.

United Internet employs a permanent staff member to coordinate the foundation's activities with the assistance of volunteer colleagues. The Management Board is informed of these activities at least once a month. The colleagues work closely together with the foundation's chair, Tessa Page, with the other members of the foundation board, and with UNICEF.

The foundation's performance is monitored in the regular reports from the foundation board. One-time and repeat donations raised are passed on in full to UNICEF because all foundation staff are either volunteers or are not paid from donations.

United Internet also pledges additional financial support for selected donation appeals designed to attract sustaining sponsors: The "Double It" campaigns match donations by private individuals up to a set limit. Thanks to this incentive, among other things, the foundation was able to recruit roughly 546 new sustaining sponsors for UNICEF as a result of its 2022 Christmas mailshot alone (2021: 578; 2020: 1,600).

The foundation's appeals in fiscal year 2022 led to further donations to UNICEF of more than €5.4 million (2021: €6.4 million; 2020: €4.9 million). This brings the total volume of donations raised since the foundation was set up in 2006 to over €64 million.

2021 had already been dominated by challenging crises such as the COVID-19 pandemic and the catastrophic floods in Germany's Ahrtal region, but February 24, 2022, saw another drastic turning point in the foundation's work. Russia's war of aggression against Ukraine has led to unspeakable suffering, but has also created a new sense of solidarity.

One major focus of work in the past year was therefore on projects supporting the Ukrainian people both inside and outside Ukraine. For example, more than €1 million was donated to facilities such as Blue Dots hubs – important safe spaces and shelters for children and families fleeing the conflict. ✓

✓ The impact of the war can be felt far beyond Ukraine's borders. The consequences in the Horn of Africa are especially drastic, due to the region's dependence on deliveries of wheat from Ukraine and Russia. The combination of four failed rainy seasons, the war in Ukraine, regional conflicts, the effects of the COVID-19 pandemic, and recurring plagues of locusts have led to a food crisis affecting more than 1.8 million children. Foundation and United Internet staff saw first-hand the massive impact the crisis is having during a project trip to Ethiopia in October. They were also able to visit individual local projects that are being funded and satisfy themselves that donations are being used as planned.

Another focus is on children in Afghanistan. Support was provided for UNICEF's winter assistance projects and for the emergency aid program following the severe earthquake in June, which has further exacerbated the catastrophic situation in the country. Another key aspect of the foundation's work in Afghanistan is to safeguard girls' rights. ✓

ECOLOGICAL RESPONSIBILITY

✓ Internet and telecommunications service providers such as United Internet inevitably entail substantial use of energy. In line with this, **decarbonization** is an important topic for us and our stakeholders.

Our network infrastructure and data center operations are at the heart of everything we do, and together account for the largest share by far (>80%) of total energy consumption in our Group. Consequently, United Internet's activities to date have focused on saving energy, increasing efficiency, and reducing emissions in these two areas. We report on the existing management approach used in the Business Applications Segment (data centers) in the relevant subchapter. The need for additional management policies for the fiber optic network will be examined in 2023 as part of a more in-depth examination of the topic of decarbonization.

The remaining energy consumption and direct and indirect emissions (Scope 1 and 2) are largely attributable to electricity and heating for office buildings and, to a lesser extent, to the consumption of fuel by our company cars. An end-to-end policy for reducing consumption in these areas was not yet in place during the reporting period. The need for additional management policies for our offices and company cars will be examined in 2023 as part of a more in-depth examination of the topic of decarbonization. In preparation for this, electricity and heating consumption data was also captured for office buildings, and total consumption at all locations estimated, for the first time in the reporting period. Details of the data captured are given in the subsections that follow.

In addition, our business relationships impact the environment. This applies in particular to our use of our business partners' fiber-optic networks and the energy consumption associated with this, which is also disclosed in this report. Other emissions in the upstream and downstream value chain (Scope 3) is only available in fragmentary form to date (e.g., emissions from business travel and from shipments to customers). We intend to determine and disclose our full carbon footprint in future reports in line with the CSRD requirements, and to develop a policy for decarbonizing our value chain.

The second material topic that was newly identified in the environmental responsibility area is **materials efficiency and circularity**. This focuses on our internally used IT hardware and on customer devices such as smartphones, tablets, and routers. Partial approaches for this were already in place during the reporting period, but there were no overarching targets and policies as yet. Their development is planned for 2023 following the materiality analysis performed in 2022. As in the previous year, information on existing measures and on the reuse of internally used IT equipment, packaging volumes, and paper consumption is disclosed in the subsections on this topic. We intend to expand the information base in this area and to address this topic in more detail in future reports.

Finally, the "Environmental Responsibility" chapter contains information on shipping distances and on employee mobility (business travel) that also already formed part of our sustainability reports in previous years. ✓

We aim to use resources efficiently and to contribute to climate protection.



Scope 1: Direct emissions generated by the company's own production facilities and vehicles.

Scope 2: Indirect emissions from purchased energy (primarily electricity and heating).

Scope 3: All other emissions caused by the Company's activities but not under its control (e.g., at suppliers, service providers, and customers).

Contribution to the SDGs



Ensure sustainable consumption and production patterns.



Take urgent action to combat climate change and its impacts.

Energy Consumption and Decarbonization

Material
topic: Decarbonization

GRI 302
GRI 302-1
GRI 302-2
GRI 302-3
GRI 302-4
GRI 305
GRI 305-1
GRI 305-2
GRI 305-3

✓ The decisive levers for decarbonizing our economic activities are improving energy efficiency (especially in our data centers and in the fiber-optic network) and reducing – and ideally completely avoiding – carbon emissions by deploying renewable energy.

All United Internet segments are accelerating the use of electricity generated from renewable energy sources (“green electricity”) on the basis of Group-wide requirements and recommendations. The transition has now been completed, at least for the areas under our direct control (our own data centers, our offices in Germany and Austria, and the infrastructure for which we have our own direct supply contracts). Regular operations at our data centers owned by IONOS and 1&1 are also emissions-free, since they source green electricity. We are also reducing the impact of our fiber-optic network operations by using green electricity. Conventional electricity is only sourced in the case of shared technical facilities and infrastructure that belongs to business partners (e.g., leased data centers) and some international office locations.

Even though we had not yet defined comprehensive, overarching decarbonization targets in the reporting period, we pressed ahead successfully with individual measures, and are continuing to do so. Management systems are used to manage our consumption of key resources. For example, our IONOS data centers have been certified as complying with ISO 50001.

More than half of our energy consumption in 2022 was attributable to our worldwide data center operations, while another quarter or so was caused by our fiber-optic network operations. Electricity and heating consumption by our office and logistics buildings and fuel consumption by company cars and data centers contribute substantially less to total energy consumption. Further details on the information given in the following overview can be found in the sections below. ✓

**ECOLOGICAL
RESPONSIBILITY****Energy Consumption and
Decarbonization**Material Efficiency and
Circularity

Energy consumption⁽¹⁾ (in MWh)	2020	2021	✓ 2022
Electricity consumption - data centers	132,442	133,005	145,070
Electricity consumption - fiber-optic network	56,666	56,589	66,408
Electricity consumption - office and logistics buildings	6,557	12,409	12,344
Total electricity consumption	195,664	202,003	223,822
Heating consumption - office and logistics buildings	3,131	3,426	22,551
Total heating consumption	3,131	3,426	22,551
Gasoline consumption (company cars)	757	953	1,538
Diesel consumption (company cars)	8,824	7,005	9,602
Fuel consumption (data centers)	1,252	711	986
Total fuel consumption	10,833	8,669	12,126
Total energy consumption	209,628	214,099	258,499

(1) Comparability of the energy consumption data for the office and logistics buildings and the leased data centers with prior-year figures, and hence also the comparability of total energy consumption, is limited, since the basis for the data has been expanded and additional estimates on locations as well as foreign company cars have been added. Further details can be found in the relevant subsections.

✓ Electricity consumption by our fiber-optic network rose in the reporting period because we expanded the network. Electricity consumption by our own data centers also increased slightly. The trends for our leased data centers and our office and logistics buildings cannot be ascertained since the data pool for previous years is incomplete. The same applies to total energy consumption and the KPIs derived from this (such as total energy intensity). ✓

Energy intensity	2020	2021	✓ 2022
Total energy consumption in MWh	209,628	214,099	258,499
Consolidated revenue in € million	5,366.2	5,646.2	5,915.1
Total energy intensity in Wh/€	39.1	37.9	43.7

(1) The basis of calculation for energy consumption and emissions was expanded significantly in the reporting period. As a result, comparability of the figures given with those for previous years is highly limited.

Energy Consumption in Our Data Centers

✓ The IONOS Group's high-performance data center operations are georedundant, making the services we provide to our customers as secure and reliable as possible. This approach ensures that power outages and environmental factors do not affect the operation of the applications concerned, and gives our customers unconstrained, permanent access to them. This added reliability comes at the cost of increased electricity consumption, which we address by using renewable energy and constantly improving our energy efficiency.

The following table shows the electricity used by the Company's own and leased data centers. One key reason for the strong overall rise in the figures is the expanded pool of data now available for the leased data centers; as a result, comparisons to previous years are not really meaningful in this case. A slight increase can also be seen in our own data centers. Based on our consolidated revenue of €5,915 million, the energy intensity figure for our own data centers was 20.1 Wh/€ in the reporting period.⁽¹⁾ ✓



See the [Zero Carbon Committed Initiative](#).

(1) Prior-year figures for energy intensity in the data centers (not part of the review): 20.3 (2021) and 21.2 (2020).

Energy consumption for data centers in MWh⁽¹⁾	2020	2021	2022
Electricity consumption - data centers	131,026	132,198	145,070
thereof own data centers	113,885	114,372	119,911
thereof leased data centers	17,141	17,826	25,159
Fuel consumption - data centers	1,416	807	986
thereof own data centers	1,252	711	815
thereof leased data centers	164	96	171
Energy consumption - data centers	132,442	133,005	146,056

(1) The information provided is for our 11 own data centers and the IONOS Group's leased data centers. In contrast to previous years, consumption for leased data centers for which no measurements or invoices were available was also estimated in the reporting period. As in previous years, electricity consumption for the two 1&1 AG data centers is included under the energy consumption data for the office buildings, since it is not currently possible to capture this consumption data separately.

Reducing Emissions Using Renewable Energy

✓ Since 2022, we have only used electricity sourced directly from renewable energy sources for our own IONOS Group data centers worldwide (Business Applications Segment) and in the Business Access and Consumer Access segments. This practice is the result of Group-wide requirements and recommendations, and segment-specific management decisions. The servers belonging to the Consumer Applications (Mail & Media) Segment in Germany are all operated in IONOS data centers – and hence also run on emissions-free electricity.

When sourcing green electricity, we also focus on using renewable energy produced in nearby geographical areas – i.e., mostly in the same country or an adjacent region. What is more, IONOS has been a certified VMware Zero Carbon Committed Partner since the end of 2021. This initiative honors cloud providers that have undertaken to develop their services emissions-free and to power their data centers using 100% renewable energy by 2030.

In our leased data centers, selecting the utility tariffs and hence deciding on the use of green electricity is the responsibility of the operators concerned. Electricity consumption at our leased data centers is roughly one-fifth of electricity consumption at our own data centers. We disclose this share of electricity consumption separately in the table above since it cannot be assumed that emissions-free electricity is used in these data centers. In addition, residual emissions from diesel generators (emergency power) are also generated at our own data centers. We estimate that their contribution to total energy consumption at the data centers is less than 1%.

Other measures to increase the use of electricity from renewable energy sources include the expansion of our own photovoltaic (PV) systems. One such system was commissioned in the reporting period together with the new data center in Worcester, in the United Kingdom. The construction of additional PV systems is planned for data centers in the USA and France for 2023. ✓

Managing Consumption with an ISO 50001-compliant Energy Management System

✓ In 2018, the managers of the IONS data centers decided to introduce an ISO 50001-certified energy management system (EnMS). This EnMS covers the IONOS Group data centers that we operate ourselves and in which we can therefore manage energy consumption. Using it allows us to continuously pursue our goals of increasing energy efficiency and ensuring transparency. As a result, the EnMS helps to identify and remedy potential energy wastage, hence cutting costs, and to identify and comply with external requirements such as regular energy audits. In this way, it makes an important contribution to sustainability management and can have a positive impact on our reputation and market position. ✓

✓ The EnMS was successfully reaudited for all existing IONOS data centers⁽¹⁾ in the reporting period, and was recertified until July 2025. The head of TechOps Infrastructure is responsible for the EnMS and its strategic focus. An energy management team consisting of several members of staff ensures that the EnMS is aligned with our targets. The team comprises the regional staff responsible for this topic at the IONOS data centers in the countries concerned (Germany, France, Spain, the United Kingdom, and the USA). In addition, a management system manager has been appointed. ✓

Increasing Energy Efficiency in the Consumer Applications Segment

✓ The volume of data on our portals (e-mail and cloud storage) has almost trebled since 2017 (Mailstore has gone from 20.6 PB in 2017 to 53.0 PB in 2022, while cloud storage has expanded from 1.4 PB to 16 PB over the same period). User activities have also risen, from 1.4 billion log-ins in 2017 to nearly 2.5 billion in 2022. In addition, we offer customers a large number of new products and features that also need storage space and computing power (e.g., Smart Inbox, netID, full text search, enhanced spam recognition etc.).

Given this clear increase in user numbers, data volumes, and functional requirements, the Consumer Applications Segment has been working to increase resource and energy efficiency. We implemented a range of energy-saving measures in Q4/2022. Since then, fan speeds have been reduced and management of rated capacity and reserve capacity has been improved. Consumption measurements performed in Q1/2023 confirm that these measures have led to savings of at least 45 MWh per month. Other ideas for making additional savings had not been finally assessed or planned as of the publication date for this report.

The software on which our GMX, WEB.DE, and mail.com brand products are based builds on a powerful server infrastructure in our IONOS data centers. In recent years, we developed a private cloud infrastructure taking the form of 16 Kubernetes clusters in three of our data centers. This enables us to run different applications together on a central platform without having to provide dedicated technical resources designed to cope with maximum loads for each application. The construction and continuous expansion of the infrastructure is based on strategic decisions. The Management Board is regularly informed of the progress made. By migrating our software assets to this platform, we were able to reduce the number of servers and virtual machines required despite the increased requirements mentioned above. Today more than 50% of our software solutions already run in the cloud. ✓

Energy Efficiency of the Group's Own Data Centers

✓ The modernization of legacy data centers and the construction of new ones has helped reduce electricity consumption in recent years and enhanced energy efficiency. Thanks to the measures taken, IONOS data centers have PUE (power usage effectiveness) ratios of between 1.20 and 1.68.

Particularly good efficiency values can be achieved with newly built data centers. The new data center in Worcester in the West Midlands (UK) commenced operations in the fall of 2022. It was designed and implemented from the start with a focus on energy efficiency and sustainability. ✓

✓ The project aims both to increase capacity and to enhance operational efficiency in the United Kingdom, and will gradually replace the country's previous data center in Gloucester. Current estimates

(1) ISO 50001 certification of the new data center in Worcester is planned for 2023.



The ideal (and theoretical minimum) PUE ratio for a data center is 1. Ratios of less than 1.5 are considered good and ratios of less than 1.2 as very good. Older data centers typically have ratios of up to 1.8.

For further details on the sustainability of the new data center, see [Data centre in Worcester](#)



Bare metal server: A server that hosts a single customer or user.

Container: An alternative to conventional server virtualization. This is considered to be especially resource-friendly.

expect energy consumption to improve by at least 20% compared to the existing data center. At 1.25, the PUE ratio of the new facility is substantially lower than that of the existing one.

A solar power plant on the roof of the new data center can generate up to 10% of the energy needed. The emergency generator sets run on diesel made from hydrogenated vegetable oil, cutting carbon emissions by up to 90%. The CO₂ generated when manufacturing the building's hull was offset using certificates.

We are also constantly implementing projects and measures designed to save energy and enhance energy efficiency within our IONOS data centers:

- We are steadily increasing capacity utilization per server, thus reducing the number of servers required.
- We are replacing old servers early with more modern and more energy-efficient hardware.
- Some server hardware is built to order for United Internet, allowing us to avoid unnecessary components and deploy e.g., energy-saving processors and power supply units that are designed to minimize heat losses.
- The web hosting system used by United Internet Group companies is a highly optimized, proprietary, Linux-based system that allows data from thousands of customers to be managed on a single server, and hence optimizes our use of resources.
- Virtualization is increasingly enabling us to replace bare metal servers by virtual servers.
- The use of containers avoids the need for redundant operating system kernel operations; instead, the kernel is shared by all instances, enabling even more elastic, load-based scaling of the IT resources provided. ✓

Balanced Design – The New Standard for All Future Data Center Projects

✓ The demands placed on data centers are increasing all the time – both in terms of performance and regarding environmental aspects. The challenge for operators is to find a balance between ensuring high-availability, secure operations on the one hand, and cost and energy efficiency on the other. The new data center in Worcester that was mentioned earlier aims to provide the right combination of availability, energy efficiency, construction time, and simple, flexible operations. It was designed to offer Uptime Institute Tier IV-compliant distributed redundancy throughout – one of the most highly redundant operating standards in the data center ecosystem. The new data center design gives IONOS a scalable, energy-efficient, state-of-the-art server and cloud infrastructure that offers high availability and an attractive price-performance ratio to match. The success of the design means it will be used as the new standard for all future data center projects at IONOS (both renovations and any future new builds). There are concrete plans to modernize a number of existing data centers in the coming years.

The new data center design also features a “pay as you grow” approach. All data centers that are newly built by us, including the one in the United Kingdom, are constructed in such a way that they can be extended on the fly at any time if needed. Only essential components are installed and operated to start with – a highly cost-effective approach. ✓

✓ As a result, there are no excess units that have to be replaced at some point because they are showing signs of age even though they have never been used. This conserves valuable resources and saves on maintenance costs, while equipment that has not yet been installed also does not consume any power. IONOS uses this approach for large components such as UPS units, cooling generators, and cooling units. ✓

Electricity Consumption by Our Fiber-optic Network

✓ Our fiber-optic network ensures economic efficiency and enables society to benefit from increasingly powerful, rapid data transfer. Today's technology currently permits internet speeds of up to 100 GBit/s and represents the most powerful transmission technology by far. What is more, demand for higher bandwidth is constantly rising. However, 1&1 Versatel is continuously expanding our fiber-optic network since fiber optics are not available everywhere in Germany yet. Extensive additions were made to 1&1 Versatel's network in recent years, with the use of more powerful network technology further optimizing it for our customers. Our fiber-optic network was 55,459 km long at the end of the 2022 reporting period, compared to 52,574 km at the end of 2021. This continuous network expansion means that 1&1 Versatel has one of the largest and most powerful fiber-optic networks in Germany and already provides a large number of cities and municipalities with high-speed internet services.

We also give reducing electricity consumption and associated environmental impacts a high priority in our fiber-optic network operations. The most important measure being taken here is to increase our use of green electricity at a number of our technical locations. Where 1&1 Versatel uses third-party fiber-optic networks (city carriers, Deutsche Telekom, etc.), 1&1 Versatel does not manage electricity procurement itself. In these cases electricity consumption is paid for via usage fees.

Air conditioning technology was optimized in the 2022 reporting period at our Berlin, Düsseldorf, Erfurt, Hamburg, and Munich locations by installing direct and indirect free cooling systems. This kind of system uses cool outside air for air conditioning, hence cutting energy consumption.

The following table shows 1&1 Versatel's electricity consumption and the locations where 1&1 Versatel is a user. ✓

Electricity consumption - fiber-optic network in MWh⁽¹⁾	2020	2021	✓ 2022
Own electricity consumption	34,614	35,846	35,779
Electricity consumption at business partners caused by 1&1 Versatel	22,052	20,743	30,629
Total electricity consumption	56,666	56,589	66,408
thereof green electricity	355	21,148	57,056

(1) The figures cover electricity consumption for all 1&1 Versatel's own technical locations, plus locations where 1&1 Versatel is a user. Consumption at a few locations for which no readings are currently available was estimated.

✓ Apart from the longer fiber-optic network, increased electricity consumption is due to the expansion of the 5G network and the associated infrastructure. In the reporting period, this mainly took place at locations that were leased from business partners. Despite this, we were able to cut carbon emissions by our fiber-optic network since the share of total electricity consumption accounted for by renewable energy rose significantly at the same time. ✓

Energy Consumption by Our Office and Logistics Buildings

✓ Our office and logistics buildings account for a comparatively small share of our total energy consumption. These buildings need energy in the form of electricity and heating. The figures available in previous reporting periods were incomplete for heating consumption in particular, but also to a lesser extent for electricity consumption. Now, for the first time, the current report contains comprehensive figures including estimates for locations for which no reliable consumption data is available.

The new figures also serve as the basis for expanding our decarbonization plans and setting targets in this area. Efforts in the reporting period and in previous years focused on saving energy and reducing emissions in the data centers and the fiber-optic network. An end-to-end management approach for energy consumption in office and logistics buildings had not yet been put in place during the reporting period. ✓

Electricity Consumption at Office and Logistics Locations

✓ The electricity sourced for a large part of the Group was switched to certified green electricity in recent years, hence reducing carbon emissions and the resulting climate impact. This process has now largely been completed, with a total of 34 office and logistics locations in Germany – including all the major ones – now using certified green electricity. Only three small locations with fewer than 10 employees still use conventional electricity or electricity whose origins are unknown.

Electricity consumption at our German office locations declined slightly year over year. Further analysis is needed to determine whether this fall is attributable to energy saving measures in 2022.

Only incomplete information is available for our foreign office locations (roughly 18% of the Group's total workforce); this applies both to consumption figures and to the use of renewable energy. Consumption for the international locations was therefore extrapolated so as to be able to disclose a total figure for electricity consumption throughout the Group. ✓

Electricity consumption – office and logistics buildings in MWh	2020	2021	✓ 2022
Electricity consumption - German locations ⁽¹⁾	6,557	12,409	11,463
Electricity consumption - international locations ⁽²⁾	n/a	n/a	881
Total electricity consumption	6,557	12,409	12,344

(1) The figures relate to United Internet's offices and related technical infrastructure. Own estimates account for <5% of the information on the German locations. The information on the international locations uses estimates based on the location size (area, number of employees).

Heating Consumption at Office and Logistics Locations

✓ An overall estimate of heating consumption was published for the current reporting period for the first time. Inconsistent and staggered meter reading and billing periods and the fact that, for many locations, heating consumption can only be determined using landlords' service charge invoices make it more difficult – and in some cases impossible – to capture exact data in many locations.

Nevertheless, the figure given offers at least a plausible estimate of United Internet's total heating consumption, which – given the fact that heat generation is based on fossil fuels – make a significant contribution to the Group's emissions. ✓

✓ The current estimate and future efforts to refine the underlying data will enable us to define targets and measures for heating consumption and hence to successively reduce our consumption and emissions in this area as well. ✓

Heating consumption - office and logistics buildings in MWh ⁽¹⁾	2020	2021	✓ 2022
Measured heating consumption	3,131	3,426	15,486
thereof natural gas	3,131	3,426	6,286
thereof district heating	n/a	n/a	8,958
thereof heating oil	n/a	n/a	242
Estimated heating consumption for remaining locations	n/a	n/a	7,065
thereof natural gas	n/a	n/a	2,225
thereof district heating	n/a	n/a	4,840
thereof heating oil	n/a	n/a	0
Total heating consumption	3,131	3,426	22,551

(1) The measured figures for gas, district heating, and heating oil consumption relate to German locations that account in total for more than half the Group's workforce and office space. Consumption figures for 2021 were used since in many locations heating consumption can only be determined using landlords' service charge invoices, which were not available for the reporting period by the editorial deadline. Heating consumption was estimated for all locations for which no consumption data were available. In earlier reporting periods, only measured figures for individual locations were included. As a result, comparisons to previous years are not meaningful.

Energy Consumption by Our Company Cars

✓ We work together with external partners on the use of rental and company cars. These partners provide us with regular information on vehicle fleet usage and evaluate fuel cards, enabling us to monitor trends in fuel consumption and associated greenhouse gas and carbon emissions. ✓

Company cars ⁽¹⁾	2020	2021	✓ 2022
Fuel consumption (gasoline and diesel) in liters	998,713	834,306	953,058
Fuel consumption per company car in liters ⁽²⁾	1,306	1,107	1,217
Total kilometers driven ⁽³⁾	15,159,073	11,275,181	14,944,644
Total kilometers driven per company car	19,816	14,954	19,086

(1) The figures relate to the entire United Internet Group in Germany, including long-term rental cars and fuel for rental cars.

(2) Number of vehicles reported as assets as of December 31 of the reporting period in question: 2020: 765; 2021: 754; 2022: 783; the number of cars in the fleet may vary over the course of the year.

(3) The figures are based on manual data input by users when refueling.

Own Direct and Indirect Greenhouse Gas Emissions

✓ The energy consumption data above permit a full assessment of United Internet's direct (Scope 1) and indirect (Scope 2) own greenhouse gas emissions for the first time. In particular, the inclusion of the leased data centers and heating consumption data for all office and logistics locations reveals emissions drivers that were not taken into account in previous reports.

Although electricity consumption accounts for roughly 85–90% of United Internet's total energy consumption, electricity-related emissions only account for roughly two-third of total emissions. ✓

Total carbon emissions in tonnes of CO ₂ equivalents ⁽¹⁾	2020	2021	✓ 2022
CO ₂ equivalents from heating energy consumption (gas and oil)	641	452	1,784
CO ₂ equivalents from fuel consumption in data centers	366	208	267
CO ₂ equivalents from fuel consumption for company cars	3,750	3,074	3,025
Total direct carbon emissions (Scope 1)	4,757	3,734	5,076
CO ₂ equivalents from electricity consumption in data centers	n/a	n/a	13,857
CO ₂ equivalents from electricity consumption in fiber-optic networks	21,116	14,885	5,777
CO ₂ equivalents from electricity consumption for offices and logistics buildings	419	1,549	866
CO ₂ equivalents from district heating for offices and logistics buildings	n/a	n/a	3,863
Total indirect own carbon emissions (Scope 2)	21,535	16,434	24,363
Total own carbon emissions (Scope 1+2)	26,293	20,168	29,439

(1) Energy and fuel consumption figures were converted into carbon emissions using the conversion factors provided by the Umweltbundesamt (the Federal Environmental Agency), the Bundesamt für Wirtschaft und Ausfuhrkontrolle (the Federal Office for Economic Affairs and Export Control), and the European Energy Agency. Residual mixes are provided by the Association of Issuing Bodies.

✓ A large proportion of electricity consumption is not included when calculating carbon emissions since green electricity is used (market-based method). Calculating the emissions theoretically on the basis of the regional electricity mix (location-based method) produces a figure of 85,394 tonnes of CO₂ equivalents. In other words, using electricity from renewable energy sources allowed us to reduce our total emissions to less than one-quarter. ✓

Indirect Greenhouse Gas Emissions in the Value Chain



GHG Protocol
(Greenhouse Gas
Protocol): An
international greenhouse
gas emissions accounting
standard

Whereas more or less complete estimates of United Internet's direct (Scope 1) and indirect (Scope 2) own greenhouse gas emissions can be produced, it has not been possible so far to adequately analyze and quantify a large proportion of the indirect emissions in its value chain (Scope 3). Existing data and comparisons with other companies suggest with a high degree of probability that Scope 3 emissions significantly exceed Scope 1 and Scope 2 emissions. United Internet is attempting to successively determine reliable information and estimates about all 15 Scope 3 categories (as set out in the GHG Protocol).

The following sections contain fragmentary information about two topic areas for which data and estimates have been available for some time.

Business Travel

Our Group is distributed across roughly 40 locations in nine countries, a fact that makes high demands on employee mobility. Carbon emissions are produced when our employees travel.

We aim to reduce travel-related emissions, both by avoiding business trips and by using climate-neutral options such as rail travel. Our Corporate Procurement and Human Resources functions work closely together to manage employee mobility. Responsibility for this topic ranges from business trip management through vehicle fleet monitoring down to defining the terms on which company cars are provided and can be used.

GRI 302-1
GRI 302-2
GRI 305-1
GRI 305-2
GRI 305-3

We have taken the following measures to promote ecofriendly mobility:

■ **Avoiding business trips**

Equipping our meeting rooms with conference call and videoconferencing technology means we avoid the need for many business trips. In addition, instant messaging services improve internal communications and can help reduce trips between locations even further.

■ **Climate-friendly travel**

As part of the approvals process, we draw employees' attention to the fact that they should use the train as their preferred means of transportation. This allows climate-neutral travel for long-distance trips. What is more, employees can use the car pool service on our intranet to arrange to travel together. Local rules exist in some areas of the organization, but these are similar to the general Group rules.

■ **Vehicle fleet**

Our company car rules limit the impact our fleet has on the environment, e.g., by restricting the available engine options. In addition, we track the market constantly to ensure our fleet is always state of the art from both an environmental and an economic perspective. We are also examining the use of alternative technologies, with our goal in all cases being to take economically and environmentally acceptable decisions. Vehicle fleet management is largely performed by United Internet Corporate Services. Additional local rules now only exist in a few cases. Since 2021, all new company cars acquired have been restricted to models with maximum carbon emissions of 160 g/km per vehicle as measured using the New European Driving Cycle (NEDC). In addition, we have made it possible for electric vehicles to be acquired.

■ **Leasing of company bicycles**

The United Internet Group has offered a company bicycle leasing scheme since June 2020. Employees can use the scheme to lease bicycles at a subsidized monthly rate and can actively contribute to protecting the environment and to improving the traffic situation by cycling to work, among other things. Employees have reacted positively to the offering.

■ **Paperless travel expense claims**

Starting in 2019, the United Internet Group introduced a workflow for submitting paperless travel expense claims that also offers improved transparency regarding alternative means of transportation and travel expenses.

Rail travel ⁽¹⁾	2020	2021	2022
Passenger kilometers (pkm) for long-distance travel	1,989,343	842,721	3,073,332
Pkm for long-distance travel per employee ⁽²⁾	251	103	384
CO ₂ equivalents from long-distance travel in tonnes (Scope 3)	0	0	0
Pkm for local travel	176,600	74,223	273,655
CO ₂ equivalents from local travel in tonnes (Scope 3)	0	0	0
Climate-neutral rail travel in % of total	100	100	100

(1) The figures relate to the United Internet Group in Germany. They are taken from Deutsche Bahn's annual client environmental data report ("Umweltbilanz").

(2) The figures relate to the United Internet Group's core workforce in Germany; 2020: 7,929; 2021: 8,199; 2022: 7,999.

Air travel⁽¹⁾	2020	2021	2022
Kerosene consumed in liters ⁽²⁾	30,582	22,294	82,883
Kerosene consumed per employee in liters ⁽³⁾	4.0	3.3	10.4
Total kilometers flown	861,469	626,226	2,328,162
CO ₂ equivalents in tonnes ⁽⁴⁾ (Scope 3)	386	189	580.2

(1) The figures relate to the United Internet Group in Germany.

(2) Calculated on the basis of the average kerosene consumption data per passenger and 100 km provided by the Bundesverband der deutschen Luftverkehrswirtschaft (German Aviation Association – BDL); 2020: 3.55 l; 2021: 3.56 l; 2022: 3.56 l.

(3) The figures relate to the United Internet Group's core workforce in Germany.

(4) The figures are based on travel agent data.

Rental cars⁽¹⁾	2020	2021	2022
Fuel consumption (gasoline and diesel) in liters ⁽²⁾	67,706	43,545	114,817
Fuel consumption per employee in liters ⁽³⁾	8.5	5.3	14.4
Total kilometers driven	914,948	588,448	1,551,579
CO ₂ equivalents in tonnes ⁽⁴⁾ (Scope 3)	120	79	211

(1) The figures relate to the United Internet Group in Germany.

(2) Calculated on the basis of the average fuel consumption data for passenger cars and station wagons per 100 km provided by the Umweltbundesamt (the Federal Environmental Agency): 7.4 l.

(3) The figures relate to the United Internet Group's core workforce in Germany.

(4) The figures are based on service provider data.

Emissions from Shipments

We also take responsibility when it comes to shipments: All 1&1 product deliveries have been climate-friendly since August 2022. We work together with Germany's leading shipping companies to achieve this and can guarantee carbon-neutral delivery through a mix of avoiding and offsetting emissions. We assume the extra costs in full for our customers.

Based on the analyses by our logistics services providers, the transportation of 1&1 shipments generated 1,498 tonnes of greenhouse gas emissions in 2022 (2021: 1,422 tonnes; 2020: 1,695 tonnes).

These emissions were not generated by our organization itself, but are the result of our business activity and as such the Greenhouse Gas Protocol specifies that they count towards our Scope 3 emissions as purchased transportation services for products sold.

Shipping distances	2020	2021	2022
CO ₂ equivalents in tonnes ⁽¹⁾ (Scope 3)	1695	1422	1,498

(1) The figures are based on the information and estimates supplied by our logistics services providers. They are reported using the "well-to-wheel" (WTW) method.

Since August 2022, delivery to customers has been carbon-neutral thanks to offsetting (i.e., the financing of climate protection projects). In addition, we source our packaging and printed materials from local suppliers, avoiding long transportation distances and reducing carbon emissions.

Material Efficiency and Circularity

Material topic: Material efficiency and circularity

GRI 301

✓ Since we are an access and applications provider, our business with physical products focuses particularly on electronic devices and hardware. Our applications are developed either by us or together with partner organizations, and are run in our own data centers or in the centers belonging to our sister company IONOS that we use. In contrast, we provide customers with information and communications technology (ICT) hardware – primarily devices such as smartphones and routers, tablets, laptops, web surfing hardware, and accessories – along with rate plans for using our mobile network and broadband services. In addition, our employees use IT hardware to perform their tasks.

Material efficiency and circularity was identified as a new material topic for our Group during our 2022 materiality analysis. The focus here is on the environmental impact of our own and our customers' hardware. Manufacturing these entails the use of large volumes of raw and finished materials, which in some cases may be scarce (e.g., rare earths) and which require energy-intensive extraction and processing. Their mining and manufacturing can also result in environmental pollution. In addition, they are sometimes exposed to the risk of violations of minimum social standards and human rights. The subsequent disposal of hardware and electronic components also involves a large number of environmental risks.

In view of this, we aim to ensure to use them as efficiently as possible, and hence to conserve resources, minimize waste, and achieve a high level of reuse and recycling. United Internet has been taking a wide range of measures to ensure this for years, examples of which are given below. No comprehensive policy was in place in the reporting period, since the materiality of the topic was only established at the end of the year in the course of the materiality analysis. Projects activities are planned for 2023 to develop policies and set targets. The future management approach for the material topic of material efficiency and circularity will aim to further systematize existing activities and processes, include clear targets and rules on due diligence, regulate corporate management's involvement, define additional measures, and ensure their success is measurable and transparent. Additional dedicated policies to be developed by the individual segments will assist in this. ✓

We also focus on ensuring the efficient use of materials in the Logistics and Packaging areas and in relation to paper consumption.

Customer Hardware

Device Disposal

Smartphones, routers, and other devices that we provide our customers with may contain components that cannot be disposed of as household waste. Our job is to take responsibility for these products' entire life cycle, and to recycle materials properly after use so that no pollutants are released into the environment as waste. We have signed a waste disposal contract with specialist service provider Interzero, our partner in this area, to ensure that the devices that we supply can be disposed of in an environmentally friendly manner. We inform customers about how to dispose of their mobile and landline hardware correctly every time we make a delivery, and list Interzero's collection points on our website. This ensures that all customers have the opportunity to return their old equipment for recycling or disposal.

GRI 417-1

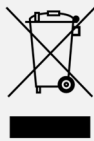


See I&T website <https://www.iund1.de/entsorgung/#annahmestellen-finden>

According to industry association Bitkom, there were roughly 206 million old cellphones and smartphones in circulation in Germany in 2021 that were no longer in use but still worked or could be recycled. An efficient circular economy requires such devices to be reused or professionally recycled so as to ensure that valuable raw materials such as precious metals and rare earths can be recovered.

Reusing Smartphones

A number of Drillisch Online brands have been offering refurbished devices since 2019.



Dealing with Waste Devices

Both European directives and Germany's Electrical and Electronic Equipment Act (Elektronikgerätengesetz – ElektroG) ban the disposal as household waste of old equipment and all electronic parts included in deliveries, and require them to be disposed of professionally to permit recycling. The goals are to protect the environment and health, and to conserve resources.

In 2022, 10 brands offered this option, including winSIM, smartmobil.de, maXXim, and yourfone. All customer cellphones that are returned within 30 days are checked thoroughly and tested for reusability. This involves deleting all personal data on the device, checking the functionality in-house, and also checking for wear and tear. If the devices are in perfect working order, they are cleaned and any missing accessories (headphones, charging cables, etc.) are supplied. These returned devices are marketed at a significant discount to the price of new ones. They are in perfect working order, have been quality assured, and come complete with accessories, original packaging, and a 24-month guarantee. In addition to the price benefits for customers, this conserves key resources and reduces the use of supply chains, hence cutting carbon emissions. A standard process for the large-scale handling of returned devices internally was introduced in 2021, and a dedicated team was assigned responsibility for this.

The 1&1 trade-in campaign, which is also known as the "1&1 Trade-in Bonus," offers a transparent, customer-friendly way of returning used cellphones, tablets, and notebooks. More than 46,000 old devices were taken back in 2022 and were forwarded to a sustainable recycling process by 1&1. 1&1 combines the goal of conserving resources with a financial incentive for clients. Customers can exchange their old devices for a bonus when ordering new ones. This can be up to several hundred euros, depending on the model concerned. The trade-in bonus is credited directly to customers' bank accounts when the old device has been received. Roughly 9,000 kg of old electronic devices have been recycled in this way. This conserves valuable resources and reduces waste.

We also assist customers with hardware defects. After they have received a replacement device, the defective one is returned to us or a certified repair service. The functionality is then tested and any defects repaired as far as possible. The goal is to prolong the life of the products and prevent them having to be sent for regular disposal. This process led to 53,000 mobile devices and tablets and 78,000 DSL routers being reclaimed in 2022.

**ECOLOGICAL
RESPONSIBILITY**Energy Consumption and
Decarbonization**Material Efficiency and
Circularity**

Hardware in Data Centers and Office Buildings

For 12 years now, we have ensured internally used servers and network equipment are recycled in an environmentally sound way by passing them on to recycling specialist AfB gGmbH. This organization recycles them professionally or reclaims them for reuse, prolonging the life of the hardware and conserving resources. AfB is a disability inclusion company; according to its own figures, roughly 49% of its current employees are people with disabilities. This means we not only ensure our hardware is handled by environmental and recycling experts, but also improve employment opportunities for people with disabilities.

GRI 301-1

AfB reclaimed or recycled the following volumes of old IT equipment for us over the past three years:

GRI 305-3

Old IT equipment	Number of devices			Reclaimed and reused in %			Raw materials recovered through recycling in %		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
PCs	784	202	724	88	75	94	12	26	6
Notebooks	703	881	1,340	94	95	94	6	5	6
Tablets	51	17	62	24	53	10	76	47	90
Flat-screens	1,080	324	963	73	48	47	27	39	53
Mobile devices	561	435	911	31	61	10	69	52	90
Servers	6,391	5,076	2,394	50	20	52	50	80	48
Printers	17	18	7	65	28	14	35	72	86

In 2022, we delivered 74 tonnes (2021: 130 tonnes; 2020: 172 tonnes) of hardware to AfB, helping to save 584 tonnes (2021: 365 tonnes; 2020: 973 tonnes) of CO₂ equivalents.

Logistics and (Secondary) Packaging

Part of our business involves providing our customers with products such as smartphones and routers so they can use our services. This task is performed for all 1&1 Group brands by our own logistics center in Montabaur. (Secondary) packaging and information materials are needed to protect and dispatch these products. In addition, we send access data, for example, by post for security reasons. The (secondary) packaging materials that we use largely comprise paper, paperboard, and cardboard (PPC) with a high recycled content of 75–80%. We aim to continuously optimize our use of materials, e.g., by reducing transportation packaging.

Materials Used for Shipments

GRI 301-1
GRI 305-3

The total number of letters and packages shipped by our logistics center remained roughly constant year-over-year. We report the amount of (secondary) packaging used in shipping and selling products annually, both to our waste disposal partner and in parallel to the packaging register, LUCID (an online platform run by the Foundation for the Central Agency Packaging Register (ZSVR)). Implementation of the new German Packaging Act (Verpackungsgesetz – VerpackG) has led to changes in the process since 2019: Organizations introducing packaging covered by the system onto the market for the first time on a commercial basis in Germany (“initial introducers”) must register with LUCID and report the amounts of packaging involved. As a result of the change in the law, 1&1 Logistik GmbH’s operations are now considered to be the initial introducers for fewer packaging materials than was previously the case. Instead, the manufacturers themselves have to pay the packaging fees, and to report the amounts involved, in a larger number of cases.

We have been using shipping cartons made from 100% recycled materials since November 2022. In addition, we have replaced SizzlePak filling material by carton inserts made of recycled material.

As a result, 1&1 Logistik GmbH did not use any significant amounts of plastic in 2022. Use of paper, paperboard, and cardboard (PPC) rose to 449.8 tonnes in 2022. The volume of materials required depends on, for example, the relative proportions of devices or SIM cards shipped, and can therefore fluctuate over the years.

Packaging materials⁽¹⁾	2020	2021	2022
Total paper, paperboard, and cardboard (PPC) consumption in tonnes	432.7	430.0	449.8
Total plastic consumption in tonnes	0.0	0.0	0.0
Number of shipments in millions	6.0	6.4	6.4
Amount of PPC per shipment in grams	71.7	67.4	70.4
Amount of plastics per shipment in grams	0.0	0.0	0.0
CO ₂ equivalents in tonnes ⁽¹⁾ (Scope 3)	9.2	9.2	9.6

(1) The figures relate to 1&1 AG in its entirety.

(2) Calculated on the basis of the conversion factors published by DEFRA for 2019, 2020 and 2021.

SIM cards for Drillisch Online’s brands are sent using recycled envelopes that are stamped with Germany’s “Blue Angel” ecolabel logo. In future, envelopes made from recycled materials will be used for posting correspondence from 1&1. The switchover started in December 2022 and is ongoing. In addition, all envelopes will feature both the “Blue Angel” ecolabel and Deutsche Post’s “GoGreenPlus” logo.

Recycling of (secondary) packaging materials by our service providers Landbell AG and “Duales System Deutschland GmbH – The Green Dot” led to the equivalent of 221.6 tonnes of carbon emissions being saved in 2021 (2020: 223.7 tonnes).⁽¹⁾

Our logistics operations also aim to reduce the use of transportation materials when servicing is required (e.g., when a customer’s defective equipment has to be replaced). Where loaned devices have to be exchanged, customers receive the new device from a selected delivery service, which replaces the device directly on site. The new device is delivered in specially developed reusable shipping packaging that can be used to return the old device directly. This not only reduces material costs but also saves customers time.

(1) The figures for the reporting year were not available at the time this report was published.

**ECOLOGICAL
RESPONSIBILITY**Energy Consumption and
Decarbonization**Material Efficiency and
Circularity**

In addition, we have been making greater use of QR codes for returning goods since June 2022. This means that customers no longer have to print out return labels and stick them onto the return packaging. All that needs to be done is to show the Hermes shop the QR code provided when returning the package.

Paper Consumption

We have been working together with GDW (Genossenschaft der Werkstätten für behinderte Menschen Mitte eG), which destroys and recycles our old physical files, for more than four years. Not only do GDW's recycling operations help protect the environment, but they also provide jobs for people with physical and mental disabilities.

GRI 301-1

GRI 305-3

In addition, we started making increasing use of digital invoicing with our suppliers in 2020. The project was launched before the COVID-19 pandemic but has been stepped up since then and our customers are also making increasing use of this feature. For example, both we and our suppliers send invoices electronically so as to save paper and avoid the resulting carbon emissions.

We are currently setting up a process to fully quantify our paper consumption. This includes, among other things, copy paper, flyers and advertising brochures

ANNEX

About This Report

This sustainability report is addressed to all United Internet stakeholders. Key groups here include investors, analysts, customers, employees, business partners, NGOs, political representatives, and the general public.

Report Structure, Methodology, and Frameworks

GRI 2-2

This sustainability report includes United Internet's separate consolidated nonfinancial report as required by the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz – CSR-RUG; sections 315b and 315c in conjunction with section 289c of the German Commercial Code (Handelsgesetzbuch – HGB)).



The disclosures on diversity required by the CSR-RUG are to be found in the Management Report section of United Internet Group's [Annual Report](#).

This report contains the statutory disclosures on environmental matters ("Environmental Responsibility" chapter), employee-related matters and social matters ("Social Responsibility" chapter), respect for human rights, and anti-corruption and bribery matters ("Corporate Responsibility" chapter), plus supplementary disclosures on United Internet's material topics. These include information security, data privacy, and digital participation in general – all of which are particularly relevant to the sector. This is why these topics are presented in a separate "Digital Responsibility" chapter.

✓ In addition to the CSR-RUG, our reporting is based on the internationally recognized sustainability reporting standards published by the Global Reporting Initiative (GRI). ✓

The report has been prepared with reference to the GRI Standards 2021. Both the CSR-RUG and the GRI Standards expect information to be presented on how the material topics are identified and their impacts are dealt with, and in particular the associated goals and measures, and the procedures used for risk identification and mitigation. We have described the process used to determine our material topics in the "Material topics" section of the "Sustainability at United Internet" section. In addition, we have applied the European Commission's Guidelines on nonfinancial reporting, which build on Directive 2014/95/EU as regards disclosure of nonfinancial and diversity information by certain large undertakings and groups – the European Directive underlying the CSR-RUG.

Other Reporting Requirements



See the United Internet Group's [Annual Report](#).

✓ The CSR-RUG also requires the principal risks to be reported that are linked to the Group's operations or to its business relationships, products, and services and that are highly likely to cause material adverse impacts on the abovementioned aspects, to the extent that these risks are necessary for an understanding of the organization's development, performance, and position, and of the impacts on the abovementioned aspects. For further information, please see the Risk Report in the Group's Annual Report, which presents the centrally managed risk management system. ✓

✓ Due to the measures that have been taken there are no material nonfinancial risks associated with United Internet's business activities, business relationships, and products that highly probably have or will have severe adverse impacts on the nonfinancial aspects (pursuant to section 289c(2) of the HGB). ✓

Reporting Period, Reporting Cycle, and Scope of Application

United Internet's sustainability report is published annually. This report covers the fiscal year from January 1, 2022, to December 31, 2022., like the financial reporting. Where appropriate, prior-period figures for fiscal years 2020 and 2021 are presented or outlooks are given, as required under the GRI Standards. Such places are specifically indicated.

GRI 2-2

GRI 2-3

Since this is the sustainability report for the United Internet Group, the statements it contains apply in principle to all divisions and locations, and to all subsidiaries in which United Internet holds a majority interest. Where individual disclosures do not yet apply to all companies, locations, and areas covered by this report, this is indicated. We intend to continuously expand the data pool on which the reporting is based. The previous report was published in April 2022.

Preparation, Publication, and Examination of the Sustainability Report

The consolidated nonfinancial report in the form of this sustainability report is prepared and published by United Internet AG's Chief Financial Officer on behalf of the Company's Management Board. Information required by the CSR-RUG underwent a limited assurance review in accordance with ISAE 3000 (revised). In the course of its subsequent independent examination, the Supervisory Board addressed the nonfinancial report as a whole in depth and examined it to establish whether it complies with the law, and is due and proper and appropriate. The Supervisory Board critically evaluated the contents of the consolidated nonfinancial report and discussed it with the Management Board, which was available to answer supplementary questions and provide additional information. Following its own examination, the Supervisory Board came to the conclusion that there were no grounds for any objections to the consolidated nonfinancial report.

GRI 2-5

This report will be made publicly available in German and English as a PDF download on United Internet AG's website as from early April 2023.



See the [Reports](#) section of the United Internet website.

Key Figures According to EU Taxonomy

Key Figures According to EU Taxonomy – Turnover 2022

Economic activities (1)	Code(s) (2)	Absolute turnover (3) €m	Proportion of turnover (4) %	Substantial contribution criteria							DNSH criteria					Minimum safeguards (17) Y/N	Taxonomy-aligned proportion of turnover, year 2022 (18) Percent	Taxonomy-aligned proportion of turnover, year 2021 (19) Percent	Category (enabling activity) (20) E	Category (transitional activity) (21) T
				Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N					
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
None																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%														0.0%			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Data processing, hosting and related activities	8.1	1,328.6	22.5%																	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,328.6	22.5%																	
Total (A.1 + A.2)		1,328.6	22.5%															0.0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities (B)		4,586.5	77.5%																	
Total (A + B)		5,915.1	100.0%																	

Key Figures According to EU Taxonomy – OpEx 2022

Economic activities (1)	Code(s) (2)	Absolute CapEx (3) €m	Proportion of CapEx (4) %	Substantial contribution criteria							DNSH criteria					Minimum safeguards (17) Y/N	Taxonomy-aligned proportion of OpEx, 2022 (18) Percent	Taxonomy-aligned proportion of OpEx, 2021 (19) Percent	Category (enabling activity) (20) E	Category (transitional activity) (21) T
				Climate change mitigation (5) %	Climate change adaptation (6) %	Water and marine resources (7) %	Circular economy (8) %	Pollution (9) %	Biodiversity and ecosystems (10) %	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution (15) Y/N	Biodiversity and ecosystems (16) Y/N					
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
None																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%														0.0%			
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
Transport by motorbikes, passenger cars and light commercial vehicles		6.5	0.9	1.0%																
Installation, maintenance and repair of energy efficiency equipment		7.3	0.0	0.0%																
Acquisition and ownership of buildings		7.7	0.1	0.1%																
Data processing, hosting and related activities		8.1	9.8	11.6%																
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)			10.8	12.8%																
Total (A.1 + A.2)			10.8	12.8%													0.0%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities (B)			74.0	87.2%																
Total (A + B)			84.8	100.0%																

GRI Content Index

Statement of use	United Internet has reported the information cited in this GRI content index for the period from January 1, 2022 – December 31, 2022, 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	"Our Vision", p. 7, Publication Details, p. 93
GRI 2-2 Entities included in the organization's sustainability reporting	"Our Business," p. 7; "About this Report," p. 84
GRI 2-3 Reporting period, frequency and contact point	"About this Report," p. 85; Publication Details, p. 93
GRI 2-4 Restatements of information	Key Figures, p. 2
GRI 2-5 External assurance	Preface, p. 6; "About this Report" p. 85
GRI 2-6 Activities, value chain and other business relationships	"Our Vision," p. 7; "Description of Our Supply and Value Chain," p. 24
GRI 2-7 Employees	"Gender Equality," p. 57
GRI 2-9 Governance structure and composition	"Corporate Governance," p. 21; 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. 22; "Compliance and Anti-corruption," p. 23; Annual Report: Risk, Opportunity and Forecast Report
GRI 2-13 Delegation of responsibility for managing impacts	"Risk Management," p. 22; Annual Report: Risk, Opportunity and Forecast Report
GRI 2-14 Role of the highest governance body in sustainability reporting	"Sustainability Management," p. 10
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. 20; "Corporate Governance," p. 21; "Our Values and Principles," p. 22; "Compliance and Anti-corruption," p. 23; "Environmental Responsibility," p. 67ff.
GRI 2-24 Embedding policy commitments	"Corporate Responsibility," p. 20; "Environmental Responsibility," p. 67ff.

GRI standard	Location
GRI 2-25 Processes to remediate negative impacts	"Compliance and Anti-corruption," p. 23
GRI 2-26 Mechanisms for seeking advice and raising concerns	"Compliance and Anti-corruption," p. 23
GRI 2-27 Compliance with laws and regulations	"Compliance and Anti-corruption," p. 23
GRI 2-28 Membership associations	"Sustainability Management," p. 10
GRI 2-29 Approach to stakeholder engagement	"Sustainability Management," p. 10
GRI 3: MATERIAL TOPICS 2021	
GRI 3-1 Process to determine material topics	"Material Topics," p. 12f.
GRI 3-2 List of material topics	"Material Topics," p. 12f.
GRI 3-3 Management of material topics	"Material Topics," p. 12f.; "Compliance and Anti-corruption," p. 23; "Social Responsibility," p. 47
GRI 201: ECONOMIC PERFORMANCE 2016	
GRI 201-2 Financial implications and other risks and opportunities due to climate change	"Risk Management," p.22; 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 and Anti-corruption," p. 23
GRI 205-3 Confirmed incidents of corruption and actions taken	"Compliance and Anti-corruption," p. 23
GRI 301: MATERIALS 2016	
GRI 301-1 Materials used by weight or volume	"Hardware in Data Centers and Office Buildings," p. 81ff.
GRI 302: ENERGY 2016	
GRI 302-1 Energy consumption within the organization	"Energy Consumption and Decarbonization," p. 68ff.; "Indirect (Scope 3) GHG Emissions in the Value Chain," p. 76
GRI 302-2 Energy consumption outside of the organization	"Energy Consumption and Decarbonization," p. 68ff.; "Indirect (Scope 3) GHG Emissions in the Value Chain," p. 76ff.
GRI 302-3 Energy intensity	"Energy Consumption and Decarbonization," p. 68ff.
GRI 302-4 Reduction of energy consumption	"Energy Consumption and Decarbonization," p. 68ff.
GRI 305: EMISSIONS 2016	
GRI 305-1 Direct (Scope 1) GHG emissions	"Energy Consumption and Decarbonization," p. 68ff.; "Indirect (Scope 3) GHG Emissions in the Value Chain," p. 76ff.

GRI standard	Location
GRI 305-2 Energy indirect (Scope 2) GHG emissions	"Energy Consumption and Decarbonization," p. 68ff.; "Indirect (Scope 3) GHG Emissions in the Value Chain," p. 76ff.
GRI 305-3 Other indirect (Scope 3) GHG emissions	"Energy Consumption and Decarbonization," p. 68ff.; "Indirect (Scope 3) GHG Emissions in the Value Chain," p. 76ff., "Hardware in Data Centers and Office Buildings," p. 81
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. 26f.
GRI 308-2 Negative environmental impacts in the supply chain and actions taken	"Description of Our 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. 48; "Gender Equality," p. 57
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	
GRI 403-1 Occupational health and safety management system	"Occupational Health Management," p. 61ff.
GRI 403-2 Hazard identification, risk assessment, and incident investigation	"Occupational Health and Safety, and Health Management," p. 61
GRI 403-3 Occupational health services	"Occupational Health Management," p. 61f.
GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	"Occupational Health Management," p. 62
GRI 403-5 Worker training on occupational health and safety	"Occupational Health Management," p. 63
GRI 403-6 Promotion of worker health	"Occupational Health Management," p. 62
GRI 403-8 Workers covered by an occupational health and safety management system	"Occupational Health Management," p. 61f.
GRI 403-9 Work-related injuries	"Occupational Health Management," p. 64
GRI 404: TRAINING AND EDUCATION 2016	
GRI 404-1 Average hours of training per year per employee	"Training and Education in Figures," p. 53
GRI 404-2 Programs for upgrading employee skills and transition assistance programs	"Development and Prospects," p. 51
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	
GRI 405-1 Diversity of governance bodies and employees	"Corporate Governance," p. 21; "Other Dimensions of Diversity," p. 59
GRI 406: NON-DISCRIMINATION 2016	
GRI 406-1 Incidents of discrimination and corrective actions taken	"Overarching Diversity Measures," p. 56
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. 26f.
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. 26f.
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. 26f.

GRI standard	Location
GRI 414-2 Negative social impacts in the supply chain and actions taken	"Description of Our 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. 26f.
GRI 417: MARKETING AND LABELING 2016	
GRI 417-1 Requirements for product and service information and labeling	"Expanding Internet Security," p. 36; "Responsibility for Youth Protection," p. 42; "Product Security," p. 43; "Customer Hardware," p. 80
GRI 418: CUSTOMER PRIVACY 2016	
GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	"Data Privacy as a Human Right," p.31f.

Overview of the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)

Element	Recommendation	Chapter/section
Governance	Governance around climate-related risks and opportunities	Sustainability at United Internet/Sustainability Management Responsible Corporate Management/Corporate Governance
Strategy	Actual and potential impacts of climate-related risks and opportunities on the business (areas), strategy, and financial planning	Sustainability Management Responsible Corporate Management/Corporate Governance Responsible Corporate Management/Risk Management
Risk Management	How the organization identifies, assesses, and manages climate-related risks	Responsible Corporate Management/Risk Management Annual Report: Risk, Opportunity and Forecast Report
Metrics and Targets	Metrics and targets used to assess and manage relevant climate-related risks and opportunities	KPIs in "Environmental Responsibility" chapter
Governance	Governance around climate-related risks and opportunities	"Environmental Responsibility"/Management Approach
Strategy	Actual and potential impacts of climate-related risks and opportunities on the business (areas), strategy, and financial planning	"Environmental Responsibility"/Management Approach
Risk Management	How the organization identifies, assesses, and manages climate-related risks	"Environmental Responsibility"/Management Approach Annual Report: Risk, Opportunity and Forecast Report
Metrics and Targets	Metrics and targets used to assess and manage relevant climate-related risks and opportunities	KPIs in "Environmental Responsibility" chapter

Independent Practitioner's Report on a Limited Assurance Engagement on Non-financial Reporting⁽¹⁾

To United Internet AG, Montabaur

We have performed a limited assurance engagement on the separate non-financial group report of United Internet AG, Montabaur, (hereinafter the "Company") for the period from 1 January 2022 to 31 December 2022 (hereinafter the "Separate Non-financial Group Report").

Not subject to our assurance engagement are the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Responsibility of the Executive Directors

The executive directors of the Company are responsible for the preparation of the Separate Non-financial Group Report §§ (Articles) 315c in conjunction with 289c to 289e HGB ("Handelsgesetzbuch": "German Commercial Code") and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18. June 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the "EU Taxonomy Regulation") and the Delegated Acts adopted thereunder, as well as for making their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the Delegated Acts adopted thereunder, as set out in section The EU's Taxonomy of the Separate Non-financial Group Report.

This responsibility includes the selection and application of appropriate non-financial reporting methods and making assumptions and estimates about individual non-financial disclosures of the Group that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal controls as the executive directors consider necessary to enable the preparation of a Separate Non-financial Group Report that is free from material misstatement whether due to fraud or error.

The EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the executive directors have disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in section The EU's Taxonomy of the Separate Non-financial Group Report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

⁽¹⁾ PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the separate non-financial group report and issued an independent practitioner's report in German language, which is authoritative. The following text is a translation of the independent practitioner's report.

Independence and Quality Control of the Audit Firm

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors (“Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer”: “BS WP/vBP”) as well as the Standard on Quality Control 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality control for audit firms (IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis – IDW QS 1) – and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibility of the Assurance Practitioner

Our responsibility is to express a conclusion with limited assurance on the Separate Non-financial Group Report based on our assurance engagement.

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the Company’s Separate Non-financial Group Report, other than the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report, are not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section The EU’s Taxonomy of the Separate Non-financial Group Report.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgement of the assurance practitioner.

In the course of our assurance engagement, we have, amongst other things, performed the following assurance procedures and other activities:

- Gain an understanding of the structure of the Group’s sustainability organisation and stakeholder engagement
- Inquiries of the executive directors and relevant employees involved in the preparation of the Separate Non-financial Group Report about the preparation process, about the internal control system relating to this process and about disclosures in the Separate Non-financial Group Report
- Identification of likely risks of material misstatement in the Separate Non-financial Group Report
- Analytical procedures on selected disclosures in the Separate Non-financial Group Report

- Reconciliation of selected disclosures with the corresponding data in the consolidated financial statements and group management report
- Evaluation of the presentation of the Separate Non-financial Group Report
- Evaluation of CO₂ compensation certificates exclusively with regard to their existence, but not with regard to their impact
- Evaluation of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Separate Non-financial Group Report

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the executive directors are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

Assurance Opinion

Based on the assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Separate Non-financial Group Report of the Company for the period from 1 January 2022 to 31 December 2022 is not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section The EU's Taxonomy of the Separate Non-financial Group Report.

We do not express an assurance opinion on the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company. We do not accept any responsibility to third parties. Our assurance opinion is not modified in this respect.

Munich, 29 March 2023

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Hendrik Fink
Wirtschaftsprüfer
[German public auditor]

Matthias Mühlenfeld
Wirtschaftsprüfer
[German public auditor]

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United Internet AG
 Elgendorfer Strasse 57
 56410 Montabaur
 Germany
www.united-internet.de

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Contact

Sustainability
 Phone: +49(0) 2602 96-1100
 Fax: +49(0) 2602 96-1013
 E-mail: sustainability@united-internet.de

Content and editing

Sustainability
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Rounding differences compared to the mathematically exact values for monetary units, percentages, etc. can occur in tables and references. In 2022, figures were rounded to one decimal place and adjusted retrospectively; as a result, discrepancies can occur compared to 2021.

This report is available in German and English. Both versions can be downloaded from www.united-internet.de. In case of doubt, the German version shall prevail.

Disclaimer

This report contains certain forward-looking statements which reflect the current views of United Internet's Management Board with regard to future events. These forward-looking statements are based on our current plans, estimates, and expectations, and only reflect facts valid at the time when the statements were made. Such statements are subject to certain risks and uncertainties, as well as other factors which United Internet often cannot influence but which might cause our actual results to differ materially from these statements. Such risks, uncertainties, and other factors are described in detail in the Risk Report section of United Internet AG's Annual Reports. United Internet AG does not intend to revise or update such forward-looking statements.

United Internet AG

Elgendorfer Straße 57
56410 Montabaur
Germany

www.united-internet.de