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internet

Sustainability Report
2024

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KEY

Internet link

Reference to pages and reports

Definition

This report fully complies with the disclosure requirements set out in the German CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz – CSR-RUG) and has undergone an external limited assurance review in accordance with ISAE 3000 (revised). Furthermore, additional quantitative information is provided where relevant and possible; this is flagged separately using a red check mark ✔ and was determined in accordance with the ESRSs.

FOREWORD

Dear reader,

As one of Europe's leading internet companies with approximately 29 million fee-based customer contracts, 39 million free accounts, and roughly 11,000 employees, we consider ourselves to be part of society and take responsibility in line with this. We want to shape the digital world to be safe and accessible for our customers. Our goal is to provide consumers and companies with broadband internet access and high-performance cloud applications, making the internet fully accessible as a universal infrastructure for information, communication, entertainment, and e business. By constantly enhancing our products and by investing in sustainable technologies as part of the digitalization process, we are helping make our society fit for the future.

In fiscal year 2024, we again set ourselves the goal of getting even better at our core business while also making sustainability an even more integral part of our business activities. Against the backdrop of the introduction of the European Corporate Sustainability Reporting Directive (CSRD), we worked intensively to meet the stricter regulatory requirements as far as possible. Among other things, we have adopted stricter sustainability targets in our divisions, strengthened our teams, and expanded and optimized our data collection processes and systems. This means we are able to present environmental, social, and governance (ESG) matters in greater detail and to make developments in our divisions more transparent. At the same time, we are continuously adapting and expanding our existing risk management activities so as to safeguard the robustness of our business model in the future as well.

We are addressing the climate impact of our business model step by step. We are taking responsibility in this area, too, so as to help protect the environment and the climate. We aim to use energy and resources – from environmentally friendly logistics solutions down to highly efficient data center operations powered by green energy – efficiently and responsibly, and to ensure our continuous improvement in this area. Our work to document and update our environmental footprint in the fiscal year has laid the foundations for being able to implement our actions even more precisely going forward.

Acting sustainably and taking responsibility for our business activities has become part of our Company's DNA. And as with our core business, our qualified, committed staff are the bedrock for this. As an employer, our goal is to support and develop individual skills. We are convinced that living diversity makes us strong, creative, and unique. Our diversity initiatives aim to offer space for personal development and open dialog in the future, too.

As a successful company, we also want to live up to our responsibility to society. Our social commitment focuses on our cooperation with the United Internet for UNICEF foundation. We have been working towards the goals set out by UNICEF – the United Nations Children's Fund – since 2006 and also use the reach offered by our strong brands to do so. Thanks to the regular appeals for donations that we make to our GMX, WEB.DE, 1&1, and IONOS customers, coupled with the additional amounts donated by the United Internet Group itself, we have raised roughly €73 million for global UNICEF programs to date. We are delighted to be able to contribute to UNICEF's valuable work through the foundation.

Our goal in the coming years remains to offer our customers true value added. It is a pleasure for us to already be actively shaping the digital future, from 1&1's ongoing expansion of Europe's first vendor-neutral 5G network to be based on the new Open-RAN technology through the provision of secure, innovative cloud solutions at IONOS and additional user-friendly applications at GMX and WEB.DE, down to 1&1 Versatel's growing fiber-optic network.

We are not resting on the laurels earned with our sustainability achievements to date, either, but are steadily continuing our progress. We created a good basis for this in the past fiscal year and will continue to build on it in fiscal year 2025 – something that I am looking forward to!

"United Internet is aiming to continue to lead the way with innovations that create real value added for our customers. Planning, thinking and above all acting sustainably is part of our responsibility. I am looking forward to working together with our employees to build on our successes so far and to achieve further progress."

Carsten Theurer
CFO

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Overview of Sustainability Management and the Sustainability Report

This section provides an overview of how sustainability topics are managed at United Internet by first of all describing the basis of preparation for this Sustainability Report. It explains the division of responsibilities between the management and supervisory bodies, the departments, and Sustainability Management. In addition, sustainability topics are put in the context of the corporate strategy and the business models.

Basis of Preparation of the Sustainability Report

United Internet's Sustainability Report has been prepared on a consolidated basis. It provides a holistic reflection of the Group's practices and obligations including all segments, locations, and subsidiaries in which the Group holds a majority interest. Where individual disclosures do not yet apply to all companies, locations, and areas covered by this report, this is indicated. All subsidiaries without exception are included in consolidated sustainability reporting so as to ensure the transparency and comprehensibility of the sustainability activities.

When performing its double materiality assessment and when collecting data, United Internet took into account material sustainability matters in both the upstream and the downstream value chain extending over the purchase and trading of hardware, the provision of IT infrastructure, and digital services. United Internet procures IT hardware and other necessary wholesale services, which are often based on complex, multistage process chains, from its upstream value chain. This goes back all the way to raw materials extraction. United Internet performs in-depth risk assessments on the human rights and environmental risks in its supply chain, especially in the case of electronic components that are sourced on the international markets.

With respect to downstream value creation, United Internet examines the sustainability dimensions relating to the transportation, use, and disposal of its products and services. The Company's business model is characterized by long-term customer relationships, which are driven by subscription models and free accounts. These are based on a strong focus on data privacy and information security during the use phase. To conserve resources, United Internet cooperates with specialized partners to refurbish old IT devices so as to minimize the impacts on the environment.

Article 19a(3) and Article 29a(3) of Directive 2013/34/EU give undertakings an exemption option for the disclosure of impending developments or matters in the course of negotiation. United Internet hereby states that no affiliated undertakings made use of this exemption option during fiscal year 2024.

Where data collection for specific metrics and monetary amounts were associated with measurement uncertainties, e.g., where assumptions were made during the determination of metrics, this is disclosed directly in the context of the data concerned. This relates in particular to the calculation of the corporate carbon footprint (CCF), due among other things to the use of emission factors to calculate greenhouse gases.

Directive on the annual financial statements.

See "Methodology for Assessing and Calculating Greenhouse Gases: GHG Protocol" on page 40.

Since no comparative figures from previous periods were used for the fiscal year, no retrospective corrections needed to be made. An exception to this is the EU Taxonomy, where the figures for Activity CE1.2 Manufacture of electrical and electronic equipment were reported for the first time for fiscal year 2024 and retrospectively for fiscal year 2023. Equally, the determination of errors, discrepancies, or the impracticability of making adjustments do not play a role for fiscal year 2024. However, adjustments and comparative figures are to be supplied as from fiscal year 2025 so as to ensure transparency and comprehensibility.

The Separate Nonfinancial Group Report was prepared in accordance with sections 315c in conjunction with 289c to 289e of the German Commercial Code (Handelsgesetzbuch – HGB). This also includes the information contained in this nonfinancial reporting on compliance with the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "nonfinancial reporting"). The structure and presentation of the information is oriented on the European Sustainability Reporting Standards (ESRSs). This applies in particular to the following aspects of ESRS 1:

■ Qualitative characteristics of information

■ Double materiality as the basis for sustainability disclosures

■ Due diligence

■ Value chain

■ Time horizons

■ Preparation and presentation of sustainability information

■ Structure of the Sustainability Report

Oriented on the approach taken in the ESRSs, the impacts, risks, and opportunities (or "IROs" for short) identified in the double materiality assessment serve as the starting point for identifying the material sustainability topics. Following this, qualitative and in individual cases also quantitative information is provided for these sustainability topics, also oriented on the ESRSs.

This report is guided in its selection of qualitative information by the idea of "policies, actions, and targets" as set out in ESRS 2. Furthermore, additional qualitative and quantitative information is provided where relevant and possible; where indicated separately, this was also determined in accordance with the ESRSs.

Since the reporting is merely oriented on the ESRS, no recognized framework within the meaning of section 315d of the HGB in conjunction with section 289d of the HGB was used from a formal perspective. The decision on the content of the reporting was made against the backdrop of current developments: the ongoing uncertainty regarding the implementation of the CSRD and hence also of the ESRSs into German law and the proposals announced by the EU for a significant reduction in the reporting obligations.

In 2015, the United Nations General Assembly resolved the Agenda 2030, and by doing so set 17 global Sustainable Development Goals (SDGs) in the process. The SDGs describe the targets for socially, economically, and environmentally sustainable development. The core SDGs for United Internet as a whole are as follows:

4 QUALITY EDUCATION	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
5 GENDER EQUALITY	Achieve gender equality and empower all women and girls.
8 DECENT WORK AND ECONOMIC GROWTH	Promote permanent, inclusive, and sustainable economic growth, full and productive employment and decent work for all.
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Ensure sustainable consumption and production patterns.
13 CLIMATE ACTION	Take urgent action to combat climate change and its impacts.

Overview of Policies and Guidelines

United Internet provides an overview of the internal policies and guidelines that aim to prevent, reduce, or remedy actual and potential impacts for those sustainability matters that have been identified as material. At the same time, the goal is to address and mitigate risks and leverage opportunities. The people responsible for implementing the policies and guidelines constantly monitor their effectiveness.

POLICY/GUIDELINES	DESCRIPTION	SCOPE OF APPLICATION	RESPONSIBILITY FOR IMPLEMENTATION	NATIONAL AND INTERNATIONAL STANDARDS AND LEGISLATION	AVAILABILITY
Compliance Guidelines	Description of the compliance management system (CMS) Determination of roles and responsibilities in the CMS Compliance monitoring	Group-wide	Corporate Compliance		Intranet
Data Privacy Policy	Ensuring a uniform level of data privacy at United Internet Compliance with the GDPR Personal data is processed on the basis of the objective of data minimization Personal data is processed on the basis of previously defined purposes Personal data is stored for as short a period as possible and for as long as necessary, etc.	Segment-specific	Law Enforcement Affairs & Privacy	General Data Protection Regulation (GDPR)	Intranet
Company Cars Policy	Rules for electrifying the vehicle fleet	Group-wide	Commercial Services		Intranet
Management Guidelines	Strengthening of responsible behavior by management and focus on role models and team culture			German Corporate Governance Code	
Code of Conduct for Business Partners	Requirements to be met by business partners: compliance, integrity, fair competition, information security and data privacy, and intellectual property Social and environmental due diligence requirementsiEnvironmental protection and climate change mitigation	Group-wide and segment-specific	Corporate Compliance and Corporate Procurement	UN Guiding Principles on Business and Human Rights	Company website
Policy Statement	Principles for respecting human rights and environmental due diligence obligations Risk assessment for own area of business Risk assessment for supply chain Preventive measures, remedies, and controls	Group-wide and segment-specific	Corporate Compliance	Universal Declaration of Human Rights, German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct	Company website

POLICY/GUIDELINES	DESCRIPTION	SCOPE OF APPLICATION	RESPONSIBILITY FOR IMPLEMENTATION	NATIONAL AND INTERNATIONAL STANDARDS AND LEGISLATION	AVAILABILITY
Whistleblower Protection Policy	Information on how to submit whistleblower reports Description of reporting channels Protection for whistleblowers	Group-wide	Corporate Compliance	The German Whistleblower Protection Act (Hinweisgeberschutzgesetz – HinSchG) is the implementation into German law of the EU Whistleblowing Directive (EU Directive 2019/1937), German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG)	Intranet
Information Security Management System (ISMS)	Safeguarding the product environment against unauthorized access and misuse	Segment-specific	Group Information Security Officer (GISO) and Segment Information Security Officers (SISOs)	ISO 27001, BSI IT-Grundschutz, BSI C5	Intranet
Group Policy on the Deployment of Contract Workers	Ensuring an efficient decision-making and procurement process Determination of responsibilities Ensuring compliance with the law when deploying contract workers	Group-wide	Corporate Procurement	German Employee Leasing Act (Arbeitnehmerüberlassungsgesetz – AÜG)	Intranet
Group Policy on Device Use	Enabling long-term use, refurbishment, and recycling of internal hardware	Group-wide	Corporate IT Services		Intranet
Group Anti-corruption Policy	Rules for accepting and giving gifts and contributions, descriptions of type of gifts and contributions, impacts of breaches	Group-wide	Corporate Compliance	German Anti-corruption Act (Gesetz zur Bekämpfung der Korruption)	Intranet
Artificial Intelligence Guideline	Introduction of AI requirements analysis during procurement and development processes Ensuring release procedure for AI systems Establishment of training offerings to ensure adequate AI skills	Group-wide	Corporate Compliance, Corporate Privacy & Corporate Legal	Regulation (EU) 2024/1689 on artificial intelligence (AI Act)	Intranet
Guidelines for Implementing Supply Chain Due Diligence (SCDD)	Organizational structures and workflows for implementing the LkSG Clarity about governance structures Appropriate and effective implementation of due diligence obligations	Group-wide	Corporate Compliance	German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG)	Intranet

POLICY/GUIDELINES	DESCRIPTION	SCOPE OF APPLICATION	RESPONSIBILITY FOR IMPLEMENTATION	NATIONAL AND INTERNATIONAL STANDARDS AND LEGISLATION	AVAILABILITY
Editing Guidelines	Rules for editorial staff; these are made transparent for the public and published	Segment-specific			
Guidelines on Dealing with Reports of Compliance Violations and Conducting Internal Investigations	Legal basis for internal investigations Workflow for investigations Roles and responsibilities Rules of conduct for internal investigations	Group-wide	Corporate Compliance	German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG)	Intranet
Source to Contract Policy – S2C	Guidelines and principles for operational and strategic purchasing Tendering process Rules governing demand management, product group management, supplier management, and contract management	Segment-specific	Head of Source to Contract		Intranet
Code of Conduct for employees	Interacting with staff, interacting with customers, information handling, competition law and anti-corruption, conflicts of interest, protection of company property, communication, interacting with public authorities, and compliance at United Internet	Group-wide	Corporate Compliance	ILO labor and social standards UN Guiding Principles on Business and Human Rights German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG) German General Act on Equal Treatment (Allgemeines Gleichbehandlungsgesetz – AGG)	Intranet
Compensation Policy	Ensures comparable, legally compliant, and fair compensation	Group-wide	Corporate Compensation & Benefit		

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General Business Conduct

United Internet's Management Board and Supervisory Board currently consist of a total of eight people: three Management Board members and five Supervisory Board members. There are no employee representatives on these bodies. Women account for 40 % of the Supervisory Board; there are no female members of the Management Board at present. All members of the supervisory body are independent.

Requirements for the Composition of the Body as a Whole

In addition to the individual requirements to be met by Supervisory Board members, United Internet's Supervisory Board aims in accordance with section C.1 of the German Corporate Governance Code ("the Code") to meet the following goals for the composition of the body as a whole.

The members of the Supervisory Board must collectively have the knowledge, skills, and professional experience necessary for them to carry out their tasks as required. The Supervisory Board strives to ensure that the Supervisory Board as a whole covers the widest possible range of knowledge and experience relevant to the Company, and in particular that it meets the following requirements:

- In-depth knowledge and experience of the telecommunications and internet sector

- Expertise or experience from other sectors of the economy

- Entrepreneurial or operational experience

- At least one member of the Supervisory Board must have several years of operational experience working abroad or working for a company with international activities

- Expertise in sustainability issues of significance for the Company

- At least one member with expertise in the field of accounting, whereby such expertise in the field of accounting must consist of special knowledge and experience in the application of accounting principles and internal control and risk management systems, and must also apply to sustainability reporting

- At least one additional member with expertise in the field of auditing, whereby such expertise in the field of auditing must consist of special knowledge and experience in the field of auditing, and must also apply to the auditing of sustainability reporting

- Knowledge and experience of strategy development and implementation

- In-depth knowledge and experience of controlling and risk management

- Knowledge and experience of human resources planning and management

- In-depth knowledge and experience in the field of governance and compliance

- Expertise in the needs of capital market-oriented companies

The Audit and Risk Committee is responsible for overseeing the IROs. At an operational level, the governance systems (other than their strategic orientation) are managed by the CFO, whereby the Supervisory Board has corresponding expertise. The management level is overseen both by the Supervisory Board and by the Audit and Risk Committee. This oversight is based on the statutory and other regulatory requirements, as is described in the Corporate Governance Statement and the Management Report. The information on the control system and governance procedures is contained in the marked passages of the (Group) Management Report and is also an integral part of this (Group) Sustainability Report. The integration of control systems and governance procedures with internal functions is also explained there in detail.

Processes have been implemented in recent years to determine corporate goals and targets with respect to sustainability matters. In this context, the Management Board has resolved Group-wide target approaches that are to be used as the basis for developing a sustainability strategy at Group level. The existence of sustainability-related skills both on the Supervisory Board and in the individual departments helps reduce material impacts and risks, identify opportunities, and drive forward sustainable developments.

United Internet's management and supervisory bodies are informed at regular meetings (at least four times a year) of material, sustainability-related IROs and associated policies, actions, metrics, and targets. The Supervisory Board is included in all important strategic decisions and takes sustainability matters into account when overseeing corporate strategy.

Sustainability-related topics, including material IROs, are discussed in depth in the bodies and are documented in the Report of the Supervisory Board. The Supervisory Board performs its oversight function conscientiously and is briefed regularly both directly by the relevant departments and by the Management Board. In particular, this also applies to the organizational structures and workflows and the individual degrees of target achievement.

The incentive systems for United Internet's Management Board members integrate ESG criteria as a component of the short-term variable compensation. This is in line with the commitment to sustainability and was resolved for the first time by the Annual General Meeting in May 2021. The rule has been incorporated in new service contracts for Managing Board member since fiscal year 2022. The approach aims to promote sustainability-related goals in the Management Board's decision-making horizon and to promote a targeted commitment to sustainability. Detailed information on the structure of compensation for the Management Board and the Supervisory Board can be found in the Remuneration Report and the Company's Articles of Association, which are available on the Company's website.

Due Diligence at United Internet

United Internet considers meeting its due diligence requirements in relation to sustainability issues to be a top priority, and ensures this via a clear organizational structure. The Group-wide Sustainability Management function coordinates implementation of the relevant processes and principles. Overarching principles are formulated at Group level. These include e.g., sourcing green electricity, plus human rights and environmental due diligence obligations. These core principles are being embedded in the segments' sustainability work in an iterative process, with the segment management board members being responsible for their concrete implementation and adaptation to specific issues, and for impacts in their business activities. The periodic reporting to the full Management Board and the inclusion of the Supervisory Board ensure the continuous oversight and promotion of sustainability efforts throughout the Group.

Risk Management and Internal Controls over Sustainability Reporting

The goal of the risk management and control systems (RMS and ICS) is to identify and limit risks at an early state. The RMS and the ICS have not yet been finally integrated with the sustainability reporting process. For this reason, no formal risks were identified for the sustainability reporting process for fiscal year 2024. The risk management and control system for sustainability reporting that is being established is based on the methodologies and processes used in the financial reporting systems. These are constantly being adapted to the changing framework and are being continuously enhanced.

The Group's decentralized structure necessarily entails a high degree of complexity in some areas: Information for the Sustainability Report was collected bottom-up and consolidated for reporting by Corporate Sustainability. Clear, uniform processes were created to minimize risks. In addition, a regular dialog took place between the segments and departments supplying the information. Corporate Sustainability was responsible for process management.

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Our Business

United Internet is a leading European Internet specialist with roughly 29 million fee-based customer contracts and roughly 39 million ad-financed free accounts.

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.
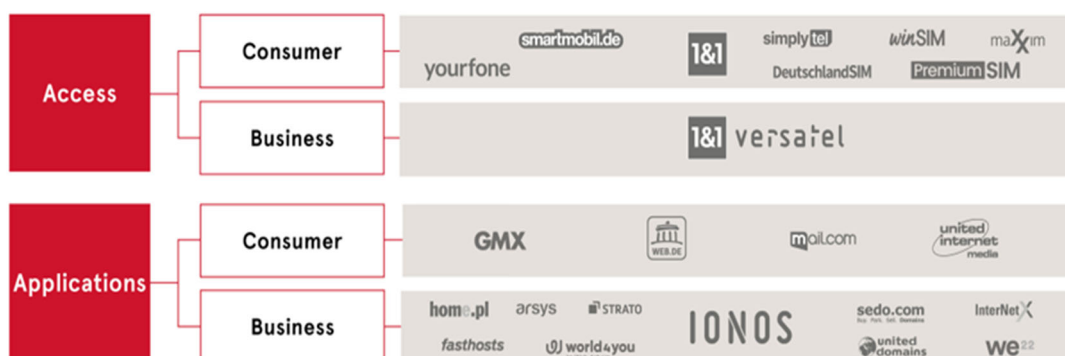
Consumer Access Segment

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

United Internet's Consumer Access Segment is one of Germany's leading providers of **broadband products** (and particularly VDSL/vectoring and fiber-optic connections). The segment uses the Business Access Segment's fiber-optic network as a transportation network, accessing the last mile via city carriers

and Deutsche Telekom (primarily Layer 2) in the case of VDSL/vectoring and direct fiber-optic connections ("FTTH" = "fiber to the home").

United Internet is one of Germany's leading providers of **mobile internet products**. The segment has a fully functional mobile network that is being permanently expanded. The segment uses national roaming wherever it cannot yet offer adequate network coverage during the network expansion years. A national roaming partnership with Vodafone started at the end of August 2024. By the end of 2025, national roaming with Vodafone will be available for all of the segment's mobile customers. In parallel, the wholesale national roaming services that were previously sourced from Telefónica are being phased out completely.

Until the over 12 million customer contracts have been migrated in full to its own mobile network, the segment will also partly use the mobile network of Telefónica as a so-called Mobile Virtual Network Operator (MVNO) as well as MVNO capacities from Vodafone. Existing MVNO customers are being successively migrated to the segment's mobile network, a process that started at the beginning of fiscal year 2024. The migration is scheduled to be completed at the end of 2025.

The segment's mobile internet products are marketed via the Company's premium 1&1 brand and discount brands such as winSIM and yourfone, 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 business customers a broad range of telecommunications products and solutions. The business model revolves around its operation of a modern fiber-optic network, which is more than 66,000 km long. This is one of the largest networks in Germany and is being continuously expanded. The segment uses the network to offer companies and public authorities telecommunications products ranging from standardized direct fiber-optic connections to customized, individual telecommunications solutions (voice, data, and network solutions). In addition, the segment's fiber-optic network is used to provide 1&1 DSL and FTTH connections and to connect antenna locations. In addition, (wholesale) infrastructure services are provided for national and international carriers.

Consumer Applications Segment

The Consumer Applications Segment is home to United Internet's consumer applications. These primarily include personal information management applications (e-mails, to-do lists, and appointment/address management solutions), online (cloud) storage, and office applications. The portfolio has been successively expanded, and the Company's GMX and WEB.DE brands – which have been the largest consumer e-mail providers in Germany for many years – have been transformed in recent years into 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. Marketing is conducted by United Internet Media, a Group company. The segment is primarily active in Germany, Austria, and Switzerland with its ad-financed and fee-based consumer applications, and is one of the leading providers in the sector. The Company's mail.com brand internationalizes the business in the U.S.A., the United Kingdom, France, and Spain, among other places.

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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 a wide range of high-performance applications such as domains, home pages, web hosting, servers, e-shops, group work, online storage (cloud storage), and office applications on a subscription basis. Cloud solutions and cloud infrastructure services are also offered. The applications are developed in the segment's own development centers or in cooperation with partner organizations.

The segment is also one of the leading players in the sector at an international level, with activities in a number of European countries (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 U.S.A., Canada, and Mexico). The business applications are marketed to their specific target groups using the following Company brands: IONOS, Arsys, Fasthosts, home.pl, InterNetX, STRATO, united-domains, and World4You. In addition, the Sedo brand offers professional active domain management services, while the we22 brand supplies other hosting providers with a white-label website builder for creating high-end websites.

Strategic Approaches

In fiscal year 2023, Group-wide target approaches for the material sustainability topics were developed and discussed together with the segments' sustainability management functions and the departments concerned. Based on these target approaches, the HR and Diversity departments developed policies at Group level in fiscal year 2024 to serve as guidelines for the strategies in the segments; the same also applies to key areas such as Governance (such as the Use of AI Policy). In addition, the whistleblower system was extended to offer separate reporting channels for misconduct both in the Company's own operations and for misconduct in relation to the value chain. A Group-wide e-learning anti-corruption course was also launched in fiscal year 2024. These policies are described in more detail in the topical chapters. Given the Group's decentralized organizational structure, the guidelines developed by the holding company (Corporate) serve as guidance for the segments. The segments are called on to include the central guidelines in their targets and to exceed their level of ambition.

Several segments built on the target approaches and guidelines mentioned to develop independent sustainability strategies in fiscal year 2024, including specific targets for their individual business models and the related products and services. These strategies comprise actions to promote environmental and social sustainability in the core products and services, in interaction with customers and stakeholders, and in the value chain. In fiscal year 2025, United Internet is aiming to consolidate the individual strategies so as to establish a uniform, Group-wide sustainability strategy that addresses, harmonizes, and further expands these issues.

Additional details on the Consumer Access and Business Applications segments' sustainability strategies and targets can be found in the independent reports by the segments that are published at the same time as this Group Management Report. The sustainability strategy, targets, and actions for the Consumer Applications Segment are not currently published in a separate sustainability report. The targets and actions focus on the areas of climate and the environment, information security, digital responsibility, access to digitalization via the provision of e-mail and cloud services, and equal opportunities.

The Business Access Segment did not yet have a sustainability strategy or sustainability targets in the fiscal year. However, a large number of energy efficiency measures were implemented. In particular, the integrated environmental and energy management system that is being implemented lays the foundations for continuous improvements in the coming years. Going forward, this management system will be used to set sustainability targets, plan the associated actions and monitor their success.

Assessing the actual and potential impacts of United Internet's business activities and relationship on sustainability matters during the double materiality assessment is part of United Internet's ongoing strategy development. The Company endeavors to use this strategy process to identify material challenges, to put them in the context of their financial materiality, and to develop strategic focus areas and achieve sustainability targets on this basis.

Interests and Views of Stakeholder Groups

United Internet's business depends on continuous dialog and successful cooperation with a wide range of stakeholders. Close contact with a range of stakeholder groups is particularly vital with respect to its impact on society and the environment, and for identifying material sustainability aspects during the double materiality assessment, developing the sustainability strategy, setting targets, and determining target achievement. United Internet is in dialog with stakeholders via a variety of different platforms and formats so as to further enhance communication and cooperation and take their interests into account:

- **Customers:** United Internet focuses systematically on customer needs and satisfaction, obtaining feedback in numerous areas. It also engages in an ongoing dialog with customers using surveys and during service calls, among other things. United Internet's products serve as an information platform, providing customers with internet access. In addition, the Company's portals offer specially prepared editorial content. A large proportion of the energy consumed on United Internet's platforms is due to customers using the Company's products. This means that their footprint is also influenced by United Internet's business decisions. In relation to access products, customers also benefit offered from the fact that United Internet makes the necessary hardware available; if this were not the case they would have to source this equipment themselves at higher cost and effort, and with a higher risk of technical complications.

- **Equity providers/shareholders:** Shareholders are an important stakeholder group for United Internet. Investor Relations and the Management Board are in regular contact with them during one-on-one discussions and road shows. Open, transparent reporting strengthens shareholder trust. Investors participate in United Internet's business success through the distribution of dividends and through share buy-backs.

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■ **Debt capital providers/banks:** Another material stakeholder group in addition to the Company's shareholders are its debt capital providers. Corporate Finance engages in active dialog with debt capital providers so as to ensure adequate liquidity at all times and to guarantee the Group's financial independence. Group financing is primarily based on the operating units' strategic business plans. In line with this, United Internet monitors trends relating to financing options on the financial markets on an ongoing basis, so as to ensure adequate flexibility for additional growth. Sustainability criteria are playing an increasingly important role for debt capital providers, since they are included in risk assessments and can positively impact the terms and conditions for loans.

■ **Employees:** United Internet's employees are the key to the Group's success. Only by leveraging their knowledge, skills, and dedication can United Internet continue to develop and to achieve long-term success. Since employee feedback is vital for United Internet, the Company regularly conducts surveys, uses these as the basis for defining measures to be taken, and then provides information on their implementation and the progress made within the Group. In addition, the Management Board uses a virtual format to engage directly with employees about specific issues.

■ **Business partners:** United Internet's business requires it to work together with a large number of business partners and supplier companies. These include wholesale service partners, hardware suppliers, call center service providers, and shipping partners, for example. Personal discussions are one of the mechanisms used with these partners, while United Internet also supports call center service providers that are training workers.

■ **Politicians and associations:** United Internet maintains a dialog with political decision-makers and government authorities so as to create a framework for a successful and responsible digital economy in Germany. One particular issue is ensuring competition, which acts as a driver for innovation, investment, and consumer benefits. This is why United Internet is a member of associations such as Bitkom[1], BREKO[2], the BVDW[3], eco[4], and the VATM[5]. In addition, individual departments play an active role in other relevant associations and bodies.

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

[1] Bundesverband Informationswirtschaft, Telekommunikation und neue Medien e. V.
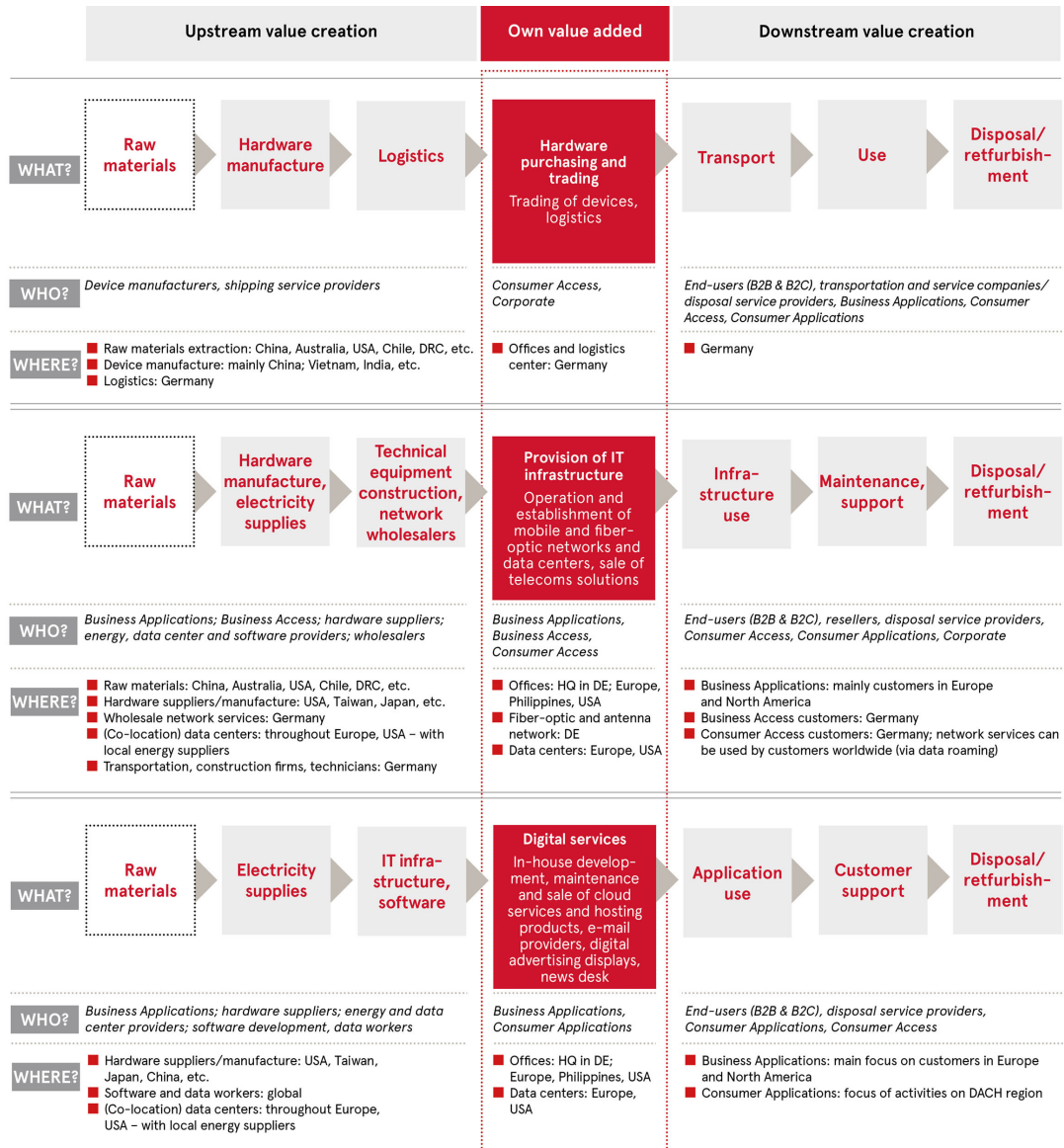[2] Bundesverband Breitbandkommunikation e. V.
[3] Bundesverband Digitale Wirtschaft e. V.
[4] Verband der Internetwirtschaft e. V.
[5] Verband der Anbieter von Telekommunikations- und Mehrwertdiensten e. V.

Value Chain and Business Model

	Upstream value creation			Own value added	Downstream value creation		
WHAT?	Raw materials	Hardware manufacture	Logistics	**Hardware purchasing and trading** — Trading of devices, logistics	Transport	Use	Disposal/ retfurbishment
WHO?	Device manufacturers, shipping service providers			Consumer Access, Corporate	End-users (B2B & B2C), transportation and service companies/ disposal service providers, Business Applications, Consumer Access, Consumer Applications		
WHERE?	■ Raw materials extraction: China, Australia, USA, Chile, DRC, etc. ■ Device manufacture: mainly China; Vietnam, India, etc. ■ Logistics: Germany			■ Offices and logistics center: Germany	■ Germany		

	Upstream value creation			Own value added	Downstream value creation		
WHAT?	Raw materials	Hardware manufacture, electricity supplies	Technical equipment construction, network wholesalers	**Provision of IT infrastructure** — Operation and establishment of mobile and fiber-optic networks and data centers, sale of telecoms solutions	Infrastructure use	Maintenance, support	Disposal/ retfurbishment
WHO?	Business Applications; Business Access; hardware suppliers; energy, data center and software providers; wholesalers			Business Applications, Business Access, Consumer Access	End-users (B2B & B2C), resellers, disposal service providers, Consumer Access, Consumer Applications, Corporate		
WHERE?	■ Raw materials: China, Australia, USA, Chile, DRC, etc. ■ Hardware suppliers/manufacture: USA, Taiwan, Japan, etc. ■ Wholesale network services: Germany ■ (Co-location) data centers: throughout Europe, USA – with local energy suppliers ■ Transportation, construction firms, technicians: Germany			■ Offices: HQ in DE; Europe, Philippines, USA ■ Fiber-optic and antenna network: DE ■ Data centers: Europe, USA	■ Business Applications: mainly customers in Europe and North America ■ Business Access customers: Germany ■ Consumer Access customers: Germany; network services can be used by customers worldwide (via data roaming)		

	Upstream value creation			Own value added	Downstream value creation		
WHAT?	Raw materials	Electricity supplies	IT infrastructure, software	**Digital services** — In-house development, maintenance and sale of cloud services and hosting products, e-mail providers, digital advertising displays, news desk	Application use	Customer support	Disposal/ retfurbishment
WHO?	Business Applications; hardware suppliers; energy and data center providers; software development, data workers			Business Applications, Consumer Applications	End-users (B2B & B2C), disposal service providers, Consumer Applications, Consumer Access		
WHERE?	■ Hardware suppliers/manufacture: USA, Taiwan, Japan, China, etc. ■ Software and data workers: global ■ (Co-location) data centers: throughout Europe, USA – with local energy suppliers			■ Offices: HQ in DE; Europe, Philippines, USA ■ Data centers: Europe, USA	■ Business Applications: main focus on customers in Europe and North America ■ Consumer Applications: focus of activities on DACH region		

The graphic shows United Internet's three material value chains: "Hardware purchasing and trading", "Provision of IT infrastructure," and "Digital services". These value chains are described individually in the following.

The "Hardware purchasing and trading" value chain is located in the Consumer Access Segment and in Corporate. Whereas Consumer Access serves consumers in Germany, Corporate is responsible for purchasing the equipment used by staff in the Business Applications and Consumer Applications segments.

The upstream value chain for "Hardware purchasing and trading" primarily comprises device manufacturers such as Samsung, Apple, and Dell, which deliver smartphones and laptops in particular, and shipping service providers. Upstream of hardware manufacture is where the raw materials are extracted. These include oil for plastics production, aluminum, silicon, lithium, copper, and critical raw materials such as indium, light rare earths, and cobalt, which are primarily extracted in countries such as China, Australia, the U.S.A., Chile, and the Democratic Republic of the Congo. The devices themselves are mainly manufactured in Asian countries such as China, Vietnam, and India. The upstream logistics until the equipment reaches United Internet are global. United Internet's own value creation for "Hardware purchasing and trading" happens in Germany, as does its downstream value creation, which includes transportation to customers and the disposal and refurbishment of old equipment. The environmentally friendly disposal or refurbishment of devices and old IT equipment are significant environmental matters in downstream activities. United Internet's approach here is to cooperate with specialist business partners so as to minimize environmental impacts.

The "Provision of IT infrastructure" value chain is operated by the Business Applications, Business Access, and Consumer Access segments. Business Applications plays a special role here, since data center capacity that it provides within the Company is used by Consumer Access, Consumer Applications, and Corporate alike. Equally, Consumer Access also uses the Business Access telecommunications infrastructure, meaning that in this case the value chains between the two segments are superimposed.

The upstream "Provision of IT infrastructure" value chain contains the Business Applications and Business Access segments, plus hardware suppliers; energy, data center, and software providers; and other wholesale network partners. Upstream value creation includes construction of the fiber-optic and antenna networks, wholesale network services, and the manufacture of hardware equipment such as servers. Electricity supplies must also be included in this category. At the top of the value chain is the extraction of raw materials for the hardware required; this takes place in countries such as China, the U.S.A., Chile, and the Democratic Republic of the Congo, while the hardware is manufactured in the U.S.A., Taiwan, and Japan, among other places. In addition to the raw materials needed to manufacture devices, raw materials such as cement, quartz sand, copper, and steel are required for network construction. The wholesale network services are sourced from Germany, from Telefónica and Vodafone among other providers. Upstream data centers are located throughout Europe but also in the U.S.A.; these include both the third-party co-location data centers and the Business Applications data centers. Electricity for the data centers is generally supplied locally.

The Company's own value creation in the "Provision of IT infrastructure" area primarily takes place in Germany, since this is where the material office locations and the fiber-optic and antenna networks are located. In addition, there are a few offices in other European countries, the Philippines, and the U.S.A. Equally, data centers can be found in the U.S.A. and other European countries.

In principle, downstream value creation can happen anywhere in the world. However, most Business Applications customers are to be found in Europe and North America, whereas Business Access and Consumer Access customers are primarily located in Germany.

The third value chain, "Digital services," is provided by the Consumer Applications and Business Applications segments. In turn, Consumer Applications uses digital services supplied by Business Applications, which is why this segment is also to be found in the upstream value chain.

Upstream value creation includes the necessary IT infrastructure, which is supplied both by Business Applications and by co-location data centers. Raw materials extraction, hardware manufacture, and electricity supplies are similar to those in the "Provision of IT infrastructure" value chain. The same applies to the data centers and offices that form part of the Company's own value creation.

Whereas the Business Applications Segment primarily target business customers in Europe and North America, Consumer Applications' activities are focused on the DACH area. However, in principle the digital services can be accessed and used worldwide.

Another United Internet value chain to date has been energy trading in the Consumer Applications Segment, which offers end customers electricity and gas contracts. New contracts relate solely to green electricity; however, a small number of gas contracts and a small percentage of gray electricity contracts are still in circulation. These activities account for less than 1% of Group revenue. The business area is to be discontinued or sold. For these reasons, energy trading has not been included in the presentation of the material value chains. Apart from energy trading in the Consumer Applications Segment, United Internet does not engage in any material activities in the fossil fuels sector or in the extraction, processing, or trading of coal and oil.

Impact, Risk, and Opportunity Management

Double Materiality Assessment

A double materiality assessment has been performed and published in the Sustainability Report annually since fiscal year 2022. The methodology for assessing material IROs has been continuously enhanced. In fiscal year 2024, materiality was determined at the level of the IROs oriented on the ESRSs, the FAQs, and EFRAG's materiality assessment guidance. The IROs were identified on the basis of a long list that was drawn up using the ESRS topics, sub-topics, and sub-sub-topics (ESRS AR 16) plus entity-specific topics (including the segment topics). The entity-specific topics are derived from the double materiality assessments already performed in fiscal years 2022 and 2023. In the course of the current double materiality assessment, a review was also performed, and topics supplemented, on the basis of the Sustainability Accounting Standards Boards (SASB) topic list, while new entity-specific topics such as addressing AI ethically were also added. The relevance of the topics for United Internet was assessed by examining their relationship to its business model, business activities, and value chain.

Process for Determining and Assessing Material IROs ✓

Materiality Workshop

In 2024, Corporate Sustainability held a materiality workshop with the segments' sustainability management teams. The goal was to categorize all topics included in the long list on the basis of their relevance, and to provide reasons for this, while taking into account and analyzing the value chain. In addition, the workshop served to capture new IROs so as to be able to take them into account during assessment. One particular focus was on the geographical region and regulatory requirements (health and safety, working conditions, and pollution) at the Company's own locations, while another was on the areas of origin of purchased products and the raw materials needed for them. In addition, the downstream value chain (such as handling of electric waste) was examined. The core topic of "climate change" played a particular role here. In this context, collection and assessment of the IROs also included the results of the climate risk analysis and the corporate carbon footprint.

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Corporate Sustainability combined the IROs collected in the workshop with the IROs from the double materiality assessment from previous years in a consolidated list. The IROs were assigned to the relevant topics (sub-sub-topics) and the segments where this fitted their business model or upstream and downstream supply chain.

Inclusion of Stakeholder Matters

Affected stakeholders were represented by Sustainability Management and the segment departments both for the identification of IROs and for their assessment. For example, the views of the Company's own employees were included by representatives from the HR department. Customer viewpoints were covered by the Customer Experience and Legal departments and by Partner Management. A mapping table was drawn up to ensure that affected stakeholder groups were covered.

Bottom-up Assessment of the IROs

After this, the IROs were assessed by Corporate Sustainability, the other segments' sustainability managers, the stakeholders concerned or the departments representing them, and the risk owners in coordination with Risk Management. Impacts were assessed on a gross basis using the dimensions of scale, scope, irremediable character, and likelihood of occurrence. The severity, which is relevant for determining materiality, is the average of the scale, scope, and irremediable character. Risks and opportunities were also assessed on a gross basis using their financial scale and their likelihood of occurrence. The scales used at segment level were adapted in line with the scales used in classic risk management. Severe impacts were not prioritized.

The stakeholders performing the assessment were requested to take not only their own perspective but also publicly available studies into account.

Consolidation

Following completion of the assessments by the individual segments, the outcomes were consolidated at Group level so as to determine the material IROs from the Group's perspective. Impacts were consolidated by taking over the highest score from the segment assessments (gross assessment) as the figure for the Group. Risks and opportunities were added together, since the individual segment risks represent the total risk for the Group. The financial scale in euros was added up and reassessed using the scale for the Group as a whole. The likelihoods of occurrence were determined by calculating the average value and applying this at Group level.

Determination of the Materiality Threshold

The materiality threshold at the IRO level is determined by individually examining the likelihood and the severity or financial scale. Actual impacts are an exception to this rule: in this case only the severity is taken into account. All IROs that were assessed as having a likelihood of occurrence of more than 35 % and that have a severity on the risk scale of more than 3 (as for the financial scale for risks and opportunities) were classified as material. In addition, IROs for which at least one criterion was assessed as having a severity of 5 (as for the financial scale) were examined individually for materiality by Corporate Sustainability. Equally, human rights-related impacts were explicitly examined. Where the severity was below the materiality threshold, the impacts were assessed for materiality by Corporate Sustainability as part of the individual examination.

Additional Information on Double Materiality Assessment

It is planned to transfer the double materiality assessment to Group Risk Management in the first half of 2025, enabling even tighter integration with the existing risk management and due diligence process.

Where discrepancies with respect to the materiality assessment arose in the course of the process, these issues were discussed individually by the responsible staff at the segments or departments and Corporate Sustainability. The fact that Corporate Sustainability was responsible for overall management of the materiality process meant that consistency of assessment was assured by a central body.

The Risk Management team provided advice and support throughout the materiality assessment. The methodology used and the thresholds established were defined in close cooperation with the experts from Risk Management. In addition, the assessment of risks and opportunities was either performed by Risk Management together with the risk owners concerned or at least was checked by Risk Management. This practice ensures that the determination, assessment, and management of the IROs is effectively integrated with United Internet's general risk management process.

Where possible, quantitative data were used when assessing the IROs so as to get as close as possible to an objective assessment. Data sources here included, for example, the examination of the sales volumes for individual business activities, carbon emission figures (in the case of impacts on climate change), own calculations, and external studies.

The first double materiality assessment was performed in fiscal year 2022 and was reviewed for topicality in each of the years since then. The current double materiality assessment from fiscal year 2024 was the first whose methodology was based oriented on the requirements of the ESRSs; as a result, it does not appear sensible to compare the results for this year with those for previous years due to the differences in the level of detail involved, among other things.

The results of the materiality assessment will be reviewed in the upcoming reporting cycle to determine whether they are up to date.

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Material IROs and Their Interaction with Strategy and Business Model

The material IROs determined in the course of the double materiality assessment are described in greater detail in the following chapters of this Sustainability Report: "Climate Change Mitigation and Climate Change Adaptation," "Resource Use and Circular Economy," "Employees at United Internet," "Workers in the Value Chain," "Consumers and End-users at United Internet," "Customer Orientation in the Business Customers Segment," "Business Conduct," and "Entity-specific Governance Topics: Digital Ethics and Responsibility."

The following table summarizes the material IROs and shows where they come in the value chain.

Notes on interpreting the table:

The descriptions in the table are given on a gross basis. This means that IROs are assessed without taking any actions that have already been deployed into account. For example, potential risks are presented in their original, unmitigated form, without any risk reduction actions. This permits a comprehensive view of the maximum risks to which a company or an organization is exposed before any preventive or protective measures are taken into account.

Chapter	Name	Description	Up-stream	Own opera-tions	Down-stream
		NEGATIVE IMPACTS			
Climate change	Energy requirements and greenhouse gas emission from United Internet's business model	Providing internet and telecommunications services consumes energy and causes greenhouse gas emissions that negatively impact climate change. In the upstream supply chain, this particularly affects the expansion of the Company's own data centers and network infrastructure, plus purchased goods and services. Emissions occur in own operations as a result of the energy consumed by the Company's own data centers and mobile networks, and as a result of office buildings and employee mobility (commuting, business travel); in addition, coolant can escape as a result of leakages in data centers. Energy requirements are increasing overall, since data loads and the need for telecommunications services are continuing to increase. Downstream emissions result from the devices with which users access United Internet's services and from the shipping of IT hardware.	x	x	x
Resource Use and Circular Economy	Increased extraction of raw materials and resource use for information and telecommunications technology	Greater need for information and telecommunications technology due to customer growth and increasing digitalization and data loads. Expansion (e.g., mobile network, additional server capacity) increases the need for, and extraction of, finite raw materials such as rare earths or metals.	x		
Employees at United Internet	Health risks in the workplace	Employees are exposed to a variety of stresses in the workplace, which can be both physical and psychological in nature. Excessive workloads, a poor work-life balance, and inadequate health and safety measures can increase stress and lead to physical and psychological illnesses. A lack of precautions and safety measures increases the risk of accidents and injuries at work. In addition, inappropriate behavior, physical assaults, mobbing, and harassment may lead to serious psychological stress up to and including an inability to work.		x	
Employees at United Internet	Human rights issues and unethical working conditions in own operations	Respecting workers' rights is essential for a fair, respectful working environment and for employees' psychological and physical health. Where workers' rights are not adequately protected there is a danger of inappropriate working conditions. The danger of labor rights and human rights issues occurring is particularly pronounced in locations with low human rights standards (child labor, forced labor), something that can impair the health of those affected. The protection of sensitive employee data (e.g., salary data) can also be endangered if the provisions governing this are not observed.		x	

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Employees at United Internet	Lack of equal treatment and inclusion	An inclusive corporate culture is decisive for promoting social justice and the well-being of all employees. A lack of awareness on the part of managers and employees leads to a wide range of disadvantages for underrepresented groups. They are excluded from taking part on meetings by language, physical, or time barriers (part-time work) and cannot identify with the corporate culture. The lack of accessible workplaces excludes people with disabilities and reduces their opportunities on the labor market. Unconscious bias and inappropriate working conditions (lack of part-time working options, lack of accessible workplaces) and unequal pay lead to employees having limited career opportunities due to their gender, age, origin, or physical limitations, or to them not being considered for management positions. This can impact them psychologically and financially.		x	
Workers in the Value Chain	Working conditions and human rights issues in the upstream value chain	The provision of internet and telecommunications services depends on IT hardware that use raw materials such as rare earths and metals. Serious human rights issues can occur and labor rights can be disregarded during the extraction of these raw materials in global supply chains, especially in countries with weak regulatory frameworks. Examples include dangerous working conditions in raw material extraction, which may severely damage workers' health and even results in deaths. In addition, workers are often exposed to abuse, violence, and forced labor without having adequate protection or legal certainty. Child labor, underpayment, and inadequate accommodation for migrant workers and foreign employees aggravate their exploitation. Such conditions impact the physical and psychological health of those affected and endanger their human rights.	x		
Workers in the Value Chain	Exploitation of service providers in the downstream value chain	Hardware ordered by customers (e.g., mobile phones or network devices) is delivered by shipping service providers. Working conditions there may not comply with social standards and may negatively impact the quality of life of the workers affected, especially as a result of unfair pay.			x
Consumers and End-users	Dangers for fact-based opinion-forming	The editorial content on pages such as WEB.DE and GMX involves a social responsibility, especially as regards informed, well-founded opinion-forming. The dissemination of fake news can lead to readers developing a distorted perception of reality. In the long run, subjective reporting leads to people no longer trusting the news. This facilitates the development of bubbles in which one-sided content, fake news, and algorithms constantly reinforce one's own perspective and blank out other viewpoints. In the long term, this seriously impacts democracy by suppressing diverse, balanced opinion-forming.			x

Consumers and End-users	Consequential damage for customers due to poor service quality	Poor customer service quality can lead to people losing access to their digital services, e.g., if they are unable to log in to their e-mail mailbox and do not receive any help. For example, they could be unable to access their online banking programs, something that not only strongly impacts the customer experience and further damages trust in digital services but can also lead to financial losses for users. This affects particularly vulnerable groups, making social inclusion even more difficult.			x
Consumers and End-users	Digital security and consumer protection	As a digital service operator, United Internet has a high level of responsibility for the data entrusted to it, e.g., e-mails, personal photos, or payment data. A lack of data privacy, inadequate cybersecurity, or data center outages could lead to the loss or publication of sensitive user data. This could result in financial losses or psychological damage for those affected, e.g., as a result of identity theft or fraud.			x
Consumers and End-users	Breaches of youth protection requirements in the digital environment	Failing to provide the protective measures required to allow children and young people to access the internet securely can have serious consequences. Insufficient control can lead to content that is harmful to young people or illegal, such as extreme right-wing articles, being distributed by e-mail, advertising, or in editorial contexts. This can lead to psychological damage to young users and affect their digital education, negatively impacting their quality of life in the long-term. Parents can also be indirectly affected due to the danger to their children.			x
Business Conduct	Infringements of internal guidelines/rules	Inadequate prevention/a lack of awareness among employees regarding internal guidelines such as the Code of Conduct can result in a negative corporate culture or disrespectful behavior. The impacts can lead to psychological stress and consequences for employee health.		x	
Digital Ethics and Responsibility	Ethical and legal dangers from the use of AI in processes and services (within the Company)	The use of AI in processes and services entails a variety of legal and ethical dangers. These include breaches of data privacy if sensitive data are fed into publicly available language models. This could lead to financial and intangible losses for the people affected (e.g., as a result of the publication of payment data or sensitive personal information). In addition, AI models may exhibit bias, leading to discriminatory decisions and promoting social injustice. Excessive automation reduces personal contact with customers, which can negatively impact their user experience. Uncertainty also exists about the legal and ethical use of third-party AI applications, a situation that entails compliance and human rights risks.		x	

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Digital Ethics and Responsibility	Telecommunications infrastructure outages	An outage of, or damage to, the telecommunications infrastructure provided by United Internet could have severe consequences for society by causing long-term supply bottlenecks, severe disturbances to public order, or other dramatic consequences for critical infrastructure. Since telecommunications systems serve as the basis for many central services such as emergency communications, traffic management, energy supplies, and financial transactions, outages affecting these systems could have a domino effect. This could interrupt the ability of vital sectors to function and hinder the coordination of emergency services deployments and governmental measures.			x
Digital Ethics and Responsibility	Impacts of cybersecurity incidents on the value chain	Inadequate cybersecurity actions and the failure to perform security updates make IT systems vulnerable to large-scale attacks, potentially resulting in business interruptions and the theft of sensitive personal or business data. Such cyberattacks not only affect the Company, but also its customers, partners, and dependent service providers. This could lead to blackmail and considerable economic losses. In addition, there is a danger that corporate services could be misused for illegal activities. In the long term, such incidents can undermine trust in digital technologies and services.	x	x	x
		POSITIVE IMPACTS			
Resource Use and Circular Economy	Reduced use of resources and waste generation due to circular economy	The conscious purchasing of sustainable materials and awareness-raising among business partners can increase the use of recyclable and renewable raw materials, and of secondary materials in IT hardware. This promotes enhanced resource efficiency and supports the transition to a circular economy. Environmentally friendly transportation packaging further reduces material requirements. Hardware that is returned both by customers and within the Company itself is analyzed, refurbished, and resold, extending product life cycles. Devices that cannot be reused are recycled. The growing portfolio of refurbished products also helps reduce the need for new resources and to strengthen the circular economy.		x	x
Employees at United Internet	Social stability through fair working conditions	Secure, permanent employment contracts with protection against dismissal and fair, transparent pay can offer social protection and promote a stable society. An open social dialog allows actions to improve working conditions to be identified on a regular basis, enhancing employees' long-term satisfaction. Clear development prospects and equal opportunities can enhance workers' feeling of being valued, while comprehensive benefits in the areas of health, finance, and the environment can enhance their quality of life.		x	

Workers in the Value Chain	Employment and inclusion of persons with disabilities (workers in the value chain)	Working together with inclusive business partners actively supports inclusion and promotes the employment of persons with disabilities in the value chain. This not only contributes to a more diverse and integrative working environment but also enhances equal opportunities and social justice. At the same time, it promotes independence, a feeling of self-worth, and social integration among persons with disabilities.			x
Consumers and End-users	Facilitating digital participation	United Internet provides the infrastructure and products to participate in the digital world by offering and operating telecommunications services and selling devices and services.			x
Business Conduct	Sustainable value creation and resilience through responsible, long-term business conduct	Responsible, long-term business conduct promotes sustainable value creation within the Company, conserving resources and reducing pollution. At the same time, a fair, respectful, and rules-based interaction throughout the Company creates a positive working environment that supports social justice. This contributes to the Company's resilience and hence to long-term job stability and to a sustainable value chain.		x	
Digital Ethics and Responsibility	Supporting digital transformation and long-term competitiveness	United Internet is contributing to the digital transformation process by expanding fast digital data networks and connecting companies, small enterprises, schools, and public facilities to them. This is smoothing the way for innovations and hence promoting long-term competitiveness and preserving jobs. For example, digitalization can be used to expand education and business travel can be replaced by digital meetings, positively impacting the environment and society.			x
RISIKS					
Climate change	Cost increases due to the consequences of climate change	Climate change is leading to the increased occurrence of extreme weather events such as floods, heavy rainfall, or heat waves. These can cause considerable damage to buildings and technical infrastructure, and business interruptions (e.g., data center cooling systems can fail during heat waves). Consequential financial losses include the loss of customers, the need for new buildings, repairs, conversions, and additional long-term resilience-building measures that may become necessary (such as additional cooling systems or flood protection measures).		x	
Resource Use and Circular Economy	Increasing resource/material shortages	Geopolitical conflicts, natural disasters, and increasingly scarce raw materials lead to delays or outages in supply chains and hence to higher costs, since the competition for raw materials and strategic metals is increasing (one example of this is the material-intensive expansion of the fiber-optic network). Time lags could lead to a delay in new customer growth and to financing risks. The failure to replace data center hardware as a result of supply chain outages could lead to revenue being lost from business interruptions.	x	x	

Employees at United Internet	Shortage of specialist staff and employee turnover due to unattractive working conditions	United Internet competes with other companies for good specialists and managers, and there is a shortage of specialists in some areas. Insufficient investment in employee development (e.g., training and skills development) and in attractive, secure working conditions reduces employee satisfaction. This leads to higher turnover rates and time lost due to sickness. Employer attractiveness declines, making retaining and recruiting qualified specialists more difficult. In the long term, this leads to a loss of innovative ability, slower implementation, and lower potential growth, entailing costs and the loss of customers due to competitive disadvantages		x	
Consumers and End-users	Failure of own mobile network	Failure of the Company's own mobile network, e.g., due to a data center overload, could lead to claims for damages, contract terminations, reputational damage, and difficulties in acquiring new customers.		x	
Business Conduct	Misconduct and irregularities	Breaches of the law and directives in force (e.g., in connection with liability risks, environmental regulations, etc.) could impact revenue as a result of lost customers who no longer have confidence in the Company. What is more, illegal or unethical business practices could lead to fines and in individual cases to criminal prosecutions (corruption, bribery, and other forms of illegal behavior).		x	
Business Conduct	Failure to integrate sustainability matters with product development	If the Company were to fail to live up to its responsibility to society and the environment and not to develop any sustainable products or services, this could lead to it losing customers to competitors with a sustainable approach, since both business customers and consumers are increasingly emphasizing the need for sustainable practices and energy-efficient technologies. If the Company were to fail to act sustainably, this could result in a negative brand image and hence to a decline in profitability, which in turn would have negative effects on financing. In the long term, this would adversely affect the Company's competitiveness.		x	
Digital Ethics and Responsibility	Follow-on costs due to cyberattacks or hardware theft	Cyberattacks or hardware entail a danger that unauthorized persons could access customer or business data, or that they could misuse United Internet's systems for criminal activities. The Company could incur high follow-on costs due to legally prescribed investigations of attacks, system outages and recovery effort, the loss of customers, legal costs, etc.		x	

Further details on the impacts on people and the environment, the links to strategy and the business model, and the associated time horizons and involvement with material impacts are provided in the topical chapters. Entity-specific disclosures have been assigned to the chapters they fit best in terms of content. They examine topics of particular importance to stakeholders, providing more detailed in-sights into the segments' individual business activities and strategic priorities.

The segment strategies and business models were reviewed for resilience both qualitatively and in selected areas so as to ensure that material impacts and risks are dealt with as effectively as possible and that material opportunities can be optimally exploited. This resilience analysis will be standardized and expanded to cover all IROs in the coming reporting cycles.

Disclosure Requirements Covered by the Company's Sustainability Report oriented on the ESRS

The content-related materiality of the sustainability topics described in detail in this Sustainability Report was determined using a double materiality assessment oriented on the requirements on section 3.2 of ESRS 1. In the final step of the assessment, the topics were assessed for decision-usefulness. The assessment looked both at the relevance oriented on the regulatory requirements under ESRS 1 and at the relevance for the Company's strategic orientation and for material stakeholder groups.

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Climate Change Mitigation and Climate Change Adaptation

United Internet acknowledges the urgency and global importance of climate change mitigation and climate change adaptation. In this chapter, the Company provides the detailed current status of data collected for climate-related metrics. The chapter also shows that the focus in fiscal year 2024 was on data collection. The aim in fiscal year 2025 is to develop Group-wide strategies for emissions reduction and for implementing sustainable business practices.

Material Impacts in the Areas of Climate Change Mitigation and Climate Change Adaptation

United Internet's double materiality assessment determined that its energy requirements and greenhouse gas emissions result in both actual and potential impacts.

Emissions from Own Operations

United Internet provides internet and telecommunications services whose operation depends on an energy-intensive infrastructure (mobile networks and data centers). Consequently, the main emissions in its own operations relate to energy consumption by its data centers and telecommunications networks. In addition, battery arrays designed to ensure an uninterrupted power supply for telecommunications network operations in the case of power outages or voltage fluctuations result in emissions. Moreover, standby power systems are deployed at the technical locations so as to ensure uninterrupted power supplies in emergencies. These run on energy from fossil sources (diesel and gasoline), resulting in additional emissions if they are deployed. What is more, leakages can lead to coolant escaping in own and leased data centers. Equally, emissions from own operations occur at United Internet's office locations. These include emissions from electricity and heating consumption, the consumption of coolant for air conditioning units, and employee mobility resulting from workplace commuting and business travel.

Upstream Value Chain Emissions

Emissions in the upstream value chain are primarily attributable to the expansion of the data centers and the network infrastructure. These represent the majority of emissions from purchased goods and services, and from capital goods. Other emissions arise in the upstream chain for electricity and heating in offices and the telecommunications network. Still other emissions are produced by waste (e.g., office or canteen waste), and as a result of the logistics for purchased and resold goods. In addition, emissions are generated in the upstream value chain at leased co-location data centers and technical locations. Energy trading by the Consumer Applications Segment also generates energy-related emissions from upstream extraction and processing, and from the transportation of electricity.

Downstream Value Chain Emissions

Downstream emissions arise from the sale of merchandise and customer premises equipment such as smartphones or routers. This happens both during the use phase for such goods and as a result of their recovery at the end of their life cycle. In some cases, United Internet resells used IT equipment from its business operations that has been refurbished for resale. This also leads to emissions from their processing, use, and recovery at the end of their life cycle. Additional emissions are produced as a result of the energy trading performed by the Consumer Applications Segment due to the use of the natural gas that is traded.

Other downstream emissions result from the equipment with which users access United Internet services such as e-mail mailboxes. These emissions are not reported since United Internet cannot influence its customers' electricity contracts.

Moreover, emissions arise from equity interests in companies over which there is no operational control.

All in all, United Internet's energy consumption is expected to continue to increase in the coming years as data loads and the need for telecommunications services go on growing and the telecommunications network continues to expand.

Material Climate Change Risks

The double materiality assessment identified a material climate-related risk in addition to actual and potential impacts. Climate change is leading to the increased occurrence of extreme weather events such as floods, heavy rainfall, or heat waves, which may impact the operating business. This can lead to substantial damage to own buildings and technical infrastructure, and also cause business interruptions. For example, United Internet's data centers could be impacted if their cooling systems were to fail in heat waves. Potential consequential financial losses include the loss of customers, the need to construct new buildings, repairs, conversions, and additional measures to enhance resilience in the long term, such as additional cooling systems or flood protection measures.

Identification and Assessment of Material Climate-related Impacts, Risks, and Opportunities

The climate-related impacts, risks, and opportunities (IROs for short) were identified in the normal manner during the double materiality assessment process. Internal experts, and especially the sustainability managers at Corporate and in the other segments and departments (TechOps), were consulted in relation to the collection and assessment of the IROs. In addition, the results of the corporate carbon footprints (CCFs) for selected segments performed in previous years and information from the greenhouse gas footprinting process performed in fiscal year 2023 were compared with the results of the IRO assessment and analyzed. Here United Internet focused on direct (Scope 1 and 2) and indirect (Scope 3) greenhouse gas emissions, and on the resulting emission reduction levers.

United Internet used a process for identifying and assessing climate-related risks and opportunities to prepare for the double materiality assessment. This scenario-based climate risk analysis covers both physical risks and transition risks in own operations and throughout the value chain.

Scenario Analysis for Physical Risks from Changes in the Climate

The physical risk assessment involved identifying a total of 27 relevant locations and examining them for their hazard exposure. They include 12 office locations in which a total of 70 % of employees work. In the case of the technical locations, the focus was on the four core data centers. Although these are protected by a redundancy policy, simultaneous outages could have a critical impact on business operations, as well as on the data centers run by United Internet and on a research and development location. Two logistics locations were also analyzed. Locations with only a small number of employees were excluded from the assessment. Locations with adequate back-ups – such as a redundancy policy in the case of small data centers or a national roaming back-up in the case of antenna locations – were also excluded. Equally, the downstream value chain was not analyzed, since for example the use of digital services is not location-specific.

The analysis was performed with the help of Munich Re's Location Risk Intelligence Platform. Data from the Intergovernmental Panel on Climate Change (IPCC) was used. The IPCC is an international United Nations body that assesses scientific insights on climate change. A variety of different future scenarios for climate change progression were used to determine each location's potential climate-related hazards. The main focus of United Internet's assessment was on the SSP5/RCP8.5 scenario. This future scenario, also known as a "high-carbon scenario," assumes a global temperature increase of 4.4°C by 2100. It assumes high global emissions in the coming years and decades and hence permits a detailed assessment of, and stress test for, physical climate risks. The 28 climate-related hazards defined by the EU Taxonomy and the CSRD were projected for each location using specific indicators and were normalized on a scale from 1 (very low) to 5 (very high). The Company focused on three core periods for this assessment: the present, the medium-term future (2030), and the long-term future (2050).

The net climate risks were derived from the climate hazards by specifying that a hazard exists in all cases of high (4) or very high (5) hazard exposures, regardless of the period in which it is forecast to occur. A per-hazard assessment was made for each location to determine whether an exposure exists in principle – i.e., whether the location assets could be exposed to a hazard – and how sensitive the assets are to the hazard concerned. No additional assessment of the climate hazard was performed in those cases in which sufficient adaptation options and precautions already exist, since no net climate risk was identified.

No net climate risks were identified for United Internet in the course of the climate risk analysis.

Scenario Analysis for Transition Risks from Climate Change Mitigation Actions

Transition risks and opportunities were assessed using a scenario-based analysis that assumes global warming is successfully capped at 1.5°C. This scenario takes factors such as regulatory developments, economic trends, technological advances, and changing consumer behavior into account. It is conceived as a stress test for transition risks. Where available and necessary, data from 1.5°C/net zero scenarios from sources such as the International Energy Agency (IEA) and the Network for Greening the Financial System (NGFS) was used. A comprehensive list was drawn up for use in identifying transition risks and opportunities; this was based on industry standards, best practices, and research, and was adapted to United Internet's specific business model. The risks were broken down into four main categories: political and legal, technology, market, and reputational risks.

Following the identification of the risks and opportunities, the Company's exposure and sensitivity to these gross risks and opportunities were assessed by Corporate Sustainability and the segment sustainability managers. The exposure to the risks was rated on a five-point scale (ranging from "no exposure" to "very high exposure"). The magnitude of the exposure was assessed on the basis of how much United Internet is affected by the risk or opportunity, measured in terms of the value creation for the

National roaming: Enables mobile network users to access network services outside their home provider's coverage areas without having to change provider.

See the IPCC.

See the IEA.

See the NGFS.

Company as a whole. Among other things, this was evaluated by analyzing how many of the Company's segments are exposed to the risk. In addition to looking at the exposure, the sensitivity to the risk or opportunity was also analyzed. This assessed how strong the potential impacts on the Company would be if the risk/the opportunity were to materialize. Where possible, forecasts of the financial impacts (measured in terms of EBIT) were already used so as to provide a more robust estimate of the sensitivity. Transition risks and opportunities were assessed using the same timelines as for the materiality assessment: less than two years (short-term), two to five years (medium-term), and more than five years (long-term).

If the assessments of the exposure or sensitivity factors exceeded a given threshold, the risk/opportunity was classified as a material gross risk or opportunity. The results will be incorporated in future into the Company's strategic planning so as to develop robust measures to minimize the risks and leverage the opportunities presented by climate change.

To date, United Internet's financial reporting has addressed location-based critical climate-related assumptions, including natural disasters and physical climate risks. These are partly compatible with those used in the physical climate risk assessment. Although the climate risk analysis makes more extreme assumptions in the SSP5/RCP8.5 scenario, the outcomes differ only marginally. Transition risks resulting from climate change mitigation actions in a 1.5°C scenario are only examined in the climate risk analysis for the Sustainability Report, not in the financial reporting.

Resilience Analysis

The risk of "increased costs due to the consequences of climate change" that was identified in the double materiality assessment combines a number of different physical climate risks. It should be noted that the double materiality assessment looked at the risks from a gross perspective, i.e., potential adaptation measures were not yet taken into account.

In its resilience analysis, United Internet took material gross risks that resulted from the climate risk analysis into account. These risks cover all material parts of the upstream value chain, the Company's own value chain, and the downstream value chain. The physical climate risk analysis for location-based climate risks revealed that United Internet's material locations are not currently exposed to any net climate risks. The analysis of the transition risks resulting from climate change mitigation based on the 1.5°C scenario determined three material transition risks. These were examined in more detail during the double materiality assessment so as to develop suitable actions and adaptive capacities.

Climate Strategy and Transition Plan for Climate Change Mitigation

A Group-wide climate strategy and a climate transition plan are currently being prepared; the goal is to develop them in fiscal year 2025 and further expand them in the coming years. A sound data pool had to be created in preparation for implementing these strategic steps. To do this, United Internet has identified the CCFs for all segments and at a consolidated level for the Group as a whole.

To date, United Internet has only had climate targets in some of its segments, and these are not aligned with the Paris Agreement. In fiscal year 2025, a Group-wide climate transition plan will be developed including climate targets that are oriented on the global 1.5°C goal and the recommendations for science-based targets. The CCF serves as the basis for the Group-wide climate transition plan, which will incorporate the segment-specific climate change mitigation actions. The goal is for the Group to provide a structured, coordinated framework for the climate change mitigation actions at segment level.

The most senior level in the organization that is accountable for all climate change mitigation strategies and actions is United Internet's CFO. The latter is informed by Corporate Sustainability of current developments in monthly meetings.

Decarbonization Levers

United Internet is already working at segment level to reduce emissions as far as possible. Even though comprehensive, overarching decarbonization targets had not yet been defined in fiscal year 2024, work on individual measures was and is being continued successfully.

The CCFs for the segments and their consolidation in the Group carbon footprint clearly show where the greatest levers for reducing emissions in United Internet's own operations are to be found. With regard to Scope 1 and Scope 2 emissions, they mainly relate to energy efficiency increases (especially in the Group's own data centers and in the fiber-optic network). The segments are accelerating the use of electricity generated from renewable energy sources ("green electricity") on the basis of Group-wide requirements and recommendations.

A Group-wide Company Cars Policy, which prescribes actions to reduce carbon emissions in the vehicle fleet, was developed in fiscal year 2024 and introduced throughout the Group on January 1, 2025.[1]

Climate Strategies and Climate Change Mitigation Actions in the Segments

The Business Applications Segment is pursuing its own climate strategy 2030. This focuses on steadily reducing carbon emissions by using 100 % renewable energy at all its own data centers and successively cutting the amount of electricity sourced from the national grid by installing additional photovoltaic systems. At present, photovoltaic systems have been installed on three data centers. In addition, the goal is to use 100 % renewable electricity in co-location data centers by 2030; the share already reached in fiscal year 2024 was 85.93%. In addition, the process of reducing carbon emissions will be driven forward wherever possible, e.g., by also using biofuels to run the emergency generator sets. One data center in the segment already only uses biofuels. The segment's commitment to sustainability continues to focus on steadily increasing energy efficiency in its data center operations as part of its ISO 50001-certified energy management system and ISO 14001-certified environmental management system.

The Business Access Segment is cutting emissions in a number of ways: decisive decarbonization levers are efficiency increases, especially in the fiber-optic network, and reducing and ideally completely avoiding carbon emissions through the use of renewable energy. The Business Access Segment is currently introducing an ISO 50001-compliant energy management system and an ISO 14001-compliant environmental management system so as to continue minimizing its energy requirements and emissions from own operations, and to increase energy efficiency.

Since fiscal year 2022, the Consumer Applications Segment has performed a comprehensive annual CCF exercise (including capturing all scopes) so as to identify sources of emissions and potential for reductions. This analysis was used to define climate goals and reduction measures for fiscal year 2024. At present, a segment-specific climate strategy is under development and an ISO 50001-compliant energy management system is being established.

[1] The Guideline does not apply to foreign companies and their subsidiaries.

The Consumer Access Segment has set itself the goal of achieving climate neutrality in its Scope 1 and Scope 2 emissions by 2030. This is to be achieved by avoiding emissions and offsetting unavoidable emissions. In line with the Group-wide Company Cars Policy, the segment has set itself the goal of electrifying its vehicle fleet by 2030 so as to reduce emissions from the fuel consumed by company cars. Another goal that the segment has set itself is to implement a comprehensive climate strategy for Scope 3 emissions (including reduction targets); this is to be developed in fiscal year 2025 in line with the Group strategy.

Measures that have already been taken in the Consumer Access Segment relate to both mobile communications and shipping:

Commercial off-the-shelf servers (COTS): Series-manufactured products.

- As regards mobile communications, the segment uses green electricity for 1&1 Open-RAN and 100% electricity from renewable energy at its own locations. In the case of locations for which Consumer Access cannot influence the electricity purchased, offsetting is performed using validated credits. In addition, there are plans to integrate energy-saving features for antenna location (RAN) and data center (core network) operations. The use of Open-RAN technology and a proprietary private cloud with COTS servers allows individual components to be swapped out, ensuring that the newest and most efficient generation of servers offering an optimum performance/energy consumption ratio can always be deployed.

- Since fiscal year 2023, the Consumer Access Segment's products have been delivered in a carbon-neutral manner. The segment achieves this by working together with leading shipping companies in Germany, ensuring carbon-neutral delivery by avoiding and offsetting emissions via the shipping service providers. The company absorbs the extra costs to customers from this in full. In addition, packaging and printed materials are sourced from local suppliers, avoiding transporting them for long distances and cutting carbon emissions.

United Internet has not been excluded from the Paris-aligned Benchmarks (PABs), since the Company does not generate significant income from fossil fuels and meets strict sustainability criteria. The PABs require strict alignment with the 1.5°C goal set out in the Paris Agreement and an annual reduction in carbon intensity of at least 7%.

Outlook

United Internet's climate transition plan, which will be developed in fiscal year 2025, aims to bring to-gether existing activities, define targets, and set the framework for future actions. It will also provide information on planned capital expenditures (CapEx) and operational expenditures (OpEx) for climate change mitigation actions. In addition, the climate transition plan will contain actions that are based on the EU Taxonomy activities and criteria. For fiscal year 2024, United Internet reported on the EU Taxon-omy KPIs without placing these in a larger context. This will become possible once the climate transition plan has been developed, as will harmonization with the overarching Group strategy and financial plan-ning.

Energy Consumption and Mix

Metrics on United Internet's Energy Consumption and Mix

The energy consumption figures disclosed cover all energy consumed during United Internet's business activities.

Total fossil energy consumption comprises the fuel consumed by the emergency generator sets at tech-nical locations and by the Company's own vehicle fleet. In addition, it comprises the use of natural gas and heating oil for heating.

The consumption of renewable energy can be broken down into the purchased electricity from renewa-ble sources and the biodiesel used at technical locations.

Conventional energy sources were assumed for those office and technical locations for which United Internet did not have any detailed information from the electricity suppliers on the composition of the energy as at the time of reporting, and for the electricity consumed by the Company's vehicle fleet. Consumption was broken down into consumption from nuclear power and from fossil sources us-ing data from the IEA and the Arbeitsgemeinschaft Energiebilanzen e. V.

The purchased district heating is accounted for as energy from fossil sources.

The following table summarizes the Group's energy consumption by energy sources.

Energy consumption and mix	✓ 2024
Total fossil energy consumption (MWh)	**42,934.67**
Share of fossil sources in total energy consumption (%)	13.84
Consumption from nuclear sources (MWh)	**1,540.91**
Share of consumption from nuclear sources in total energy consumption (%)	0.50
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc. (MWh))	32.92
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	263,528.78
Consumption of self-generated non-fuel renewable energy (MWh)	2,115.90
Total renewable energy consumption (MWh)	**265,677.60**
Share of renewable sources in total energy consumption (%)	85.66
Total energy consumption (MWh)	**310,153.18**

Methodologies and Assumptions behind the Metrics

In the case of electricity and heating consumption at United Internet's office locations, the primary data provided by the electricity and gas suppliers and the consumption data provided by the landlords was used as the basis. Since the heating consumption data for fiscal year 2024 will only be published after the Sustainability Report has been prepared, the figures from fiscal year 2023 were used. For locations for which no reliable consumption data were available, a specific consumption factor for United Internet was calculated using the documented data. This factor was then used together with the leased space and the number of employees at the location concerned to estimate consumption. A distinction was made here between pure office locations and locations with logistics or technical space.

Consolidation of the energy consumption figures for purely technical locations also drew on the primary data provided by business partners, electricity providers, and diesel suppliers, and on the data collected by the Company's own energy management and other tracking systems. This was supplemented by cost- and energy-based estimates so as to be able to calculate the total energy consumption.

The consumption data for the Group's own vehicle fleet is based on the number of refueling procedures determined by the vehicle leasing partners. A maximum value of 100 kWh per charge is assumed for average electric vehicles.

Photovoltaic systems are already being used for electricity generation in the data centers in Niederlauterbach, Lenexa, and Worcester. Metrics for calculating the energy generated are included in this year's CCF calculation. Additional information on these photovoltaic systems can be taken from the sustainability report for the Business Applications Segment.

Energy consumption was originally measured in kilowatt hours (kWh) and liters (l) and was converted into MWh during consolidation.

Gross Scopes 1, 2, 3 and Total GHG Emissions

Since fiscal year 2024, United Internet has calculated a Group-wide CCF in accordance with the Greenhouse Gas Protocol (GHG Protocol) so as to obtain an overview of the emissions it causes; the CCF for fiscal year 2023 has also been completed. At segment level, this had already been done since fiscal year 2022 in some cases.

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

Scope of GHG Emissions Accounting

United Internet uses the operational control approach under the GHG Protocol. Under this, all locations and companies over which it has operational control are consolidated in its GHG footprint. Minority interests in companies over which no operational control is exercised are taken into account pro rata in the Scope 3.15 category; this is relevant for the Group's IONOS brand and for Corporate.

All United Internet segments performed a Scope 3 materiality assessment so as to identify the material relevant and nonrelevant Scope 3 categories. The assessment was oriented on the GHG Protocol requirements. The likely amount of emissions and the influenceability were estimated for each Scope 3 category, and the categories were grouped into three clusters.

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).

- The first cluster comprises material Scope 3 categories that are assumed to be emissions hot spots. These categories were calculated in detail.

- The second cluster comprises relevant Scope 3 categories that do not represent emissions hot spots. Emissions were calculated for relevant categories using suitable methodologies and/or estimates.

- The third cluster groups together nonrelevant Scope 3 categories in which no activities take place; as a result, they were neither calculated nor estimated.

The reporting boundaries for estimating Scope 3 emissions at United Internet comprise the Scope 3 emissions categories shown in the following table. A distinction is made here between categories that were addressed at cross-segment and at segment-specific level.

Scope 3 greenhouse gas emissions categories

CROSS-SEGMENT SCOPE 3 CATEGORIES (MATERIAL OR RELEVANT)
Scope 3.1 Purchased goods and services
Scope 3.2 Capital goods
Scope 3.3 Fuel- and energy-related activities
Scope 3.4 Upstream transport and distribution
Scope 3.5 Waste
Scope 3.6 Business travel
Scope 3.7 Employee commuting
SEGMENT-SPECIFIC SCOPE 3 CATEGORIES (MATERIAL OR RELEVANT)
Consumer Access Segment: Scope 3.11 Use of sold products, Scope 3.12 End-of-life treatment of sold products
Business Access Segment: Scope 3.8 Upstream leased assets, Scope 3.11 Use of sold products, Scope 3.12 End-of-life treatment of sold products
Business Applications Segment: Scope 3.8 Upstream leased assets, Scope 3.15 Investments
Consumer Applications Segment: Scope 3.3 Fuel- and energy-related activities (energy trading with natural gas), Scope 3.11 Use of sold products
Corporate: Scope 3.10 Processing of sold products, Scope 3.11 Use of sold products, Scope 3.12 End-of-life treatment of sold products, Scope 3.15 Investments

The Group-wide GHG footprint is the sum of the segment-specific GHG footprints. Intragroup services are deducted so as to prevent double counting. For example, some segments use data center services (Scope 3.1) supplied by internal providers (Scopes 1 and 2).

The following Scope 3 categories were classified as nonrelevant and excluded when calculating the footprint because no activities were performed in relation to them:

Excluded Scope 3 emissions

3.9 Downstream transportation and distribution. There are no logistics processes that are paid for by customers.
3.13 Downstream leased assets. No leased assets exist.
3.14 Franchises. No franchises exist.

Methodology for Assessing and Calculating Greenhouse Gases: GHG Protocol

United Internet calculated its greenhouse gas emissions in accordance with the GHG Protocol, including the Corporate Accounting and Reporting Standard and the Technical Guidance for Calculating Scope 3 Emissions. In addition, the sector-specific guidance for telecommunications operators published by the Groupe Spéciale Mobile Association (GSMA) was taken into account. When calculating emissions, United Internet uses the recognized methodologies and standards described to ensure precise, transparent reporting. The footprint metrics are expressed in tonnes of CO_2 equivalents (CO_2e). United Internet's CO_2e intensity is expressed in CO_2 equivalents per unit or per euro of revenue.

Where possible, supplier-specific primary data in CO_2e was used so as to guarantee the maximum possible data quality when calculating greenhouse gas emissions. This supplier-specific primary data was audited independently in some cases by the suppliers (e.g., logistics emissions by DHL).

Where data was not available, the emissions were calculated on the basis of volumes or weights using emission factors from secondary sources. In those cases in which volumes or weights were not available, United Internet used financial data or expenditures plus spend-based emission factors to calculate the emissions. Where no detailed evaluations of the activity data were available, the emissions were extrapolated on the basis of studies. For certain Scope categories, data gaps were closed by making extrapolations on the basis of reasonable assumptions, e.g., when estimating relevant, nonmaterial Scope 3 categories such as the waste at international locations.

As a matter of principle, this results in a hybrid calculation methodology. The calculations were performed on the basis of spending, volumes, distances, or specific suppliers.

For Scope 1 and 2, the key assumptions made relate to energy consumption at the office locations. Since measurements were not available for all energy sources at all office locations, these data gaps were filled by assuming that all United Internet locations have comparable energy intensities. In these cases, the data gaps were estimated using the number of square meters or employees per segment.

For Scope 3, material assumptions relate to the extrapolation of emissions from purchasing, for which no suitable emission factors exist. For example, the emissions from purchased wholesale services were extrapolated using studies on GHG intensities during network expansion. In addition, OpEx and CapEx lists were used throughout the Group to calculate emissions from purchasing and capital expenditure. Expenditures were classified as relevant or nonrelevant at account level. The classification was performed in some cases on the basis of assumptions, always in close coordination with the departments concerned. In cases of doubt, the more conservative assumption was adopted and the accounts concerned were classified as relevant. In addition, United Internet currently does not have sufficient information on upstream logistics. Consequently, it assumes that suppliers of goods calculate their logistics costs as a percentage of their sales price. This percentage was then used to calculate the emissions from upstream logistics (Scope 3.4).

OpEx: Operational expenditures.

CapEx: Capital expenditures.

In the case of Scope 3.7 (Employee commuting), employee surveys were conducted for part of the United Internet workforce. The results served as the basis for extrapolating the remaining emissions data for this category.

In the case of the downstream Scope 3 categories, assumptions were made as to the service life of devices in coordination with the departments concerned. Where no product carbon footprints (PCFs) were available, assumptions as to the electricity consumption of the devices were also used in the calculation.

Scope 3.15 (Investments) emissions in the Business Applications Segment were calculated through extrapolation based on the number of employees. By contrast, a revenue-based methodology was used for Corporate, since robust data was available for this.

United Internet calculates material categories annually, whereas relevant categories are merely estimated and only have to be updated once every three years.

Emission Factors in GHG Emissions Accounting

Inflation-adjusted emission factors commonly used in the sector were applied (e.g., those from ecoinvent, the Life Cycle Assessment database, the Association of Issuing Bodies (AIB, the organization that administers the European Energy Certificate System), Ember, and the UK's Department for Business, Energy & Industrial Strategy (DBEIS)). These are secondary sources and depict the CO_2e intensities for a variety of sectors. This means that they are subject to statistical uncertainties. Average values for emission factors were calculated where there were data gaps. This approach was used, for example, to estimate Scope 3.4 emissions (for upstream transportation) for which no information on the means of transportation was available. Average values across the emission factors for different product groups were also calculated for Scope 3.1, 3.2, 3.11, and 3.12 emissions so as to plug gaps in activity data or emission factors.

The following table provides an overview of all emission factor sources used.

Overview of all emission factor sources used	Source
SCOPE 1	
Fuel (e.g., natural gas, diesel)	DBEIS 2024
Volatile gases	IPCC
SCOPE 2	
Electricity – residual mix	AIB 2023
Electricity – location-based	Ember 2023
Upstream chain for conventional electricity	Ember 2023
Upstream chain for green electricity	ecoinvent 3.11 Green electricity mix – Germany
District heating	DBEIS 2024
SCOPE 3	
	Supplier-specific data (e.g. DHL analyses) or product carbon footprints (e.g., CISCO routers)
Volume- and weight-based calculations	ecoinvent 3.11
Spend-based calculations	DBEIS 2021 adjusted for inflation to 2024

Outcomes of GHG Emissions Accounting

Summing up, the following Group-wide emissions were calculated for fiscal year 2024:

GHG emissions in tCO₂e	✓ 2024
SCOPE 1 GHG EMISSIONS	
Gross Scope 1 GHG emissions	6,497.68
SCOPE 2 GHG EMISSIONS	
Gross Scope 2 GHG emissions – location-based	75,797.72
Gross Scope 2 GHG emissions – market-based	2,620.30
SIGNIFICANT SCOPE 3 GHG EMISSIONS	
Total Gross indirect (Scope 3) GHG emissions	**1,356,234.21**
(1) Purchased goods and services	966,805.35
(2) Capital goods	120,667.71
(3) Fuel- and energy-related emissions (not included in Scope 1 or Scope 2)	11,368.02
(4) Upstream transportation and distribution	31,550.10
(5) Waste generated in operations	402.26
(6) Business travel	2,059.76
(7) Employee commuting	14,235.07
(8) Upstream leased assets	10,794.14
(9) Downstream transportation	n. r.
(10) Processing of sold products	0.01
(11) Use of sold products	179,773.65
(12) End-of-life treatment of sold products	3,576.58
(13) Downstream leased assets	n. r.
(14) Franchises	n. r.
(15) Investments	15,001.55
TOTAL GHG EMISSIONS	
Total GHG emissions (location-based)	**1,438,529.60**
Total GHG emissions (market-based)	**1,365,352.18**

A small proportion of United Internet's emissions are biogenic in origin. However, United Internet has not disclosed these separately since total emissions are partly based on spend-based calculations and the emission factors used do not distinguish between biogenic and nonbiogenic emissions.

Contractual Instruments in GHG Emissions Accounting

Contractual instruments are certificates that enable undertakings to transparently track the origin and environmental impacts of their energy sources when calculating their GHG footprints.

Green electricity contracts from contract partners and providers were used in quality assurance for Scope 2 emissions accounting. Conventional energy was assumed in the case of those locations or suppliers that could not furnish such certificates.

Contractual instruments for Scope 2 GHG emissions	✓ 2024
Share of purchased/sold energy with contractual instruments (in %)	95.4
Share of unbundled contractual instruments (in %)	0.0
Share of total electricity consumption accounted for by bundled contractual instruments (in %)	99.0

The difference between bundled and unbundled contractual instruments relates to the method of purchase. In the case of bundled contractual instruments, electricity is purchased together with guarantees of origin or energy attribute certificates (EACs). In the case of unbundled contractual instruments, guarantees of origin or EACs are acquired independently of the electricity purchased.

GHG Intensity Based on Revenue from Financial Reporting

United Internet's net revenue as of December 31, 2024, was used as the basis of calculation when determining the GHG intensity per net revenue.

GHG intensity per net revenue (tCO2e/€ million)	✓ 2024
Total GHG emissions (location-based) per net revenue	227.3
Total GHG emissions (market-based) per net revenue	215.7

GHG Removals and GHG Mitigation Projects Financed through Carbon Credits

United Internet gives reducing electricity consumption and hence the associated environmental impacts a high priority in its fiber-optic network operations. The most important measure being taken here is to use green electricity at the Company's own technical locations. Where the Business Access Segment uses third-party fiber-optic networks (city carriers, Deutsche Telekom, etc.), it does not manage electricity procurement itself. In these cases electricity consumption is paid for via usage fees. For technical locations in which the segment cannot influence electricity sourcing, it aims to use validated credits to offset emissions for the fiscal year in question in the course of the following year, following receipt and review of the current consumption invoices. In fiscal year 2024 the Business Access Segment used carbon credits to perform greenhouse gas removals and greenhouse gas reduction projects. The Company used 100 % credits from the renowned Gold Standard for offsetting in fiscal year 2024. Under the Gold Standard, projects can only be certified if they are offered via the Gold Standard Marketplace. All Gold Standard projects must make a measurable contribution to at least three of the UN's Sustainable Development Goals (SDGs). The Gold Standard is supported by a broad network of nongovernmental organizations and is the only climate-related standard that complies with the International Social and Environmental Accreditation and Labelling Alliance (ISEAL) Code of Good Practice in Standards-Setting, Assurance and Impacts.

In fiscal year 2024, the Business Access Segment retired 4,713 Gold Standard-compliant verified emission reductions (VERs). Retiring VERs means that these carbon credits are permanently withdrawn from trading. The volume of credits corresponds to a real reduction of 4.713 tonnes of CO_2e.

The volume of carbon credits to be retired outside the Company's value chain in the future is not based on existing contractual agreements.

The Business Access Segment is planning to offset the residual emissions resulting from the energy consumed during operation of the fiber-optic network using validated credits until further notice.

Internal Carbon Pricing Systems

Since United Internet does not use an internal carbon pricing system, no further disclosures have been made on this.

Resource Use and Circular Economy

With respect to resource use and the circular economy, United Internet focuses on how IT hardware used within the Company itself and customer devices such as smartphones, tablets, and routers are handled. The main focus in on the refurbishment and recovery of the hardware involved.

Material Impacts, Risks, and Opportunities in the Area of Resource Use and Circular Economy

United Internet can make a material contribution to the use of recyclable and secondary materials with respect to IT hardware. It does this on the one hand by consciously purchasing sustainable materials and on the other by raising awareness among its business partners. In this way, the Company is promoting enhanced resource efficiency and supporting the transition to a circular economy. In addition, environmentally friendly transportation packaging reduces the need for primary raw materials.

Sustainable purchasing is not the only way to promote the circular economy; this can also be encouraged by prolonging the lifetime of the products that are purchased or sold. This is why United Internet analyzes, refurbishes, and resells the hardware that is returned by customers so as to extend the products' life cycles. United Internet's growing portfolio of refurbished IT hardware (e.g., smartphones, notebooks, and servers) helps reduce the need for new resources and to strengthen the circular economy. Devices that cannot be reused are recycled. The same process also applies to internally used hardware (including smartphones, notebooks, servers, screens, and printers), most of which is donated and, if possible, refurbished.

United Internet could be exposed to financial risk in relation to the availability of resources or as a result of delays to deliveries: Geopolitical conflicts, natural disasters, and increasingly scarce resources could lead to delays or outages in supply chains and hence to higher costs. This is also due to increasing competition for raw materials and important metals – e.g., for the materials-intensive expansion of the fiber-optic network. Time lags could lead to a delay in new customer growth and to financing risks. The failure to replace data center hardware as a result of supply chain disruptions could lead to revenue being lost from business interruptions.

Policies in the Area of Resource Use and Circular Economy

At United Internet, resource handling is largely managed independently by the individual segments, since no cross-segment circular economy policy has yet been defined. United Internet is currently developing a waste management policy and an office inventory policy with the aim of taking a holistic approach to the circular economy. These efforts will be expanded in the coming years and transposed into a holistic circular economy strategy. United Internet aims to conserve resources, minimize waste, and achieve a high level of reuse and recycling by ensuring maximum efficiency of use.

Actions and Resources in the Area of Resource Use and Circular Economy

The material efficiency and circular economy actions being taken focus both on dealing with customer devices (both for business customers and for consumers), and on the Company's own internal IT hardware.

Use of Secondary Raw Materials

United Internet's various segments perform a number of activities in the area of secondary raw materials.

Sustainable Transportation Packaging at Consumer Access

Part of the Consumer Access Segment's business involves providing customers with products such as smartphones and routers to use. This is done by the Company's own logistics center in Montabaur.

The (outer) packaging material consists of 75–80 % recycled material, while the shipping cartons are already made from 100 % recycled material. Work is ongoing at present to switch all packaging and filler material to recyclable variants.

Sustainable Transportation Packaging at Business Access

Transporting devices is also a part of business operations in the Business Access Segment. The segment has a long-term partnership with a specialized maintenance and logistics service provider to handle the logistics processes. Raw materials for packaging cartons are fully FSC certified and are sourced from responsibly managed forests. Wrapping paper and recycled cardboard packaging are used as filler material in most cases. In addition, the service provider has been using more environmentally friendly polypropylene adhesive tape since fiscal year 2024. Polypropylene is highly recyclable and its low melting point during manufacture and low material requirements mean that it requires fewer resources than conventional plastics.

See FSC certification.

Circular Business Practices at United Internet

United Internet's various segments also perform a large number of activities in the area of circular business practices. The actions described enable United Internet to contribute to preserving the long-term value of the products sold by the Company or provided to customers for their use. This facilitates resource conservation and reduces waste.

Reuse of Customer Hardware at Consumer Access

The Consumer Access Segment implements the principle of the circular economy both in its internal business processes and along its entire value chain. A key focus is on the repair, refurbishing, reuse, and recycling of sold products.

Refurbishment: The name given to the process used to renew used products and enable them to be reutilized.

The segment has been offering refurbished devices since 2019. The Reverse Logistics and Refurbishment team examines and tests all returned devices in the tablets, mobile devices, and laptops product groups in detail for reusability. Devices that meet all relevant quality criteria at the end of this process – and especially with respect to their working order and data privacy – are equipped with the necessary accessories and can then be reintroduced onto the market with a 24-month guarantee. Recoverable devices that cannot be refurbished by Consumer Access are passed on to an external service provider for repair. Devices that cannot be refurbished, or cannot be refurbished economically, by Consumer Access are sold on to third-party recyclers.

In addition, the segment offers customers a process for returning used smartphones, tablets, and notebooks. In fiscal year 2024, Consumer Access took back over 60,000 old devices, which were then introduced into a refurbishment process.

Where hardware is defective, customers can have the devices repaired and be loaned a device for the duration of the repair, returning it to United Internet afterwards. Alternatively, customers can receive a new device directly from an exchange service. The defective device is returned to the Company or a certified repair service provider. Its functionality is then tested and any defects repaired as far as possible, after which the device may be refurbished. This prolongs the device's lifetime and delays disposal as far as possible. This process led to a total of 34,267 mobile devices, tablets, and laptops and 124,458 DSL routers being returned to United Internet or a certified repair service provider in fiscal year 2024.

Handling Subscriber Devices in the Business Access Segment

A number of services offered by the Business Access Segment involve installing subscriber devices (customer premises equipment) on site or supplying devices to business customers for their use. These technical devices and equipment generally remain United Internet's property. They are either deinstalled by the Company at the end of the contract period or handed back or returned independently by the business customers concerned.

The segment has a long-term partnership with a specialized maintenance and logistics service provider to handle the logistics processes. One of this company's core competencies is maintaining and refurbishing used electronic equipment. End-user devices that business customers return to the segment are stored by the service provider, and their functionality is tested as needed before they are redeployed. Devices whose product life cycles mean they can still be used are refurbished after testing. If it no longer makes sense to refurbish and redeploy them, the components are sent for professional waste disposal. In this case, the logistics service provider works together with certified waste disposal companies. In addition to meeting data protection requirements, the provider also recycles the components.

Actions to Reduce Waste Generation

United Internet also performs a wide range of activities to reduce waste generation. These are described in the following.

Handling Own Hardware

A large proportion of the employees at United Internet are bound by Group policies on the careful and responsible handling of the devices supplied to them internally.[1] The policies aim to facilitate the long-term use, refurbishment, and recycling of the Group's internal hardware. Devices may not be willfully damaged (e.g., by painting them or attaching stickers to them) so as to preserve their original state. Minimum utilization periods are specified for the different groups of devices, and deviations are only made from these in exceptional cases. For example, the minimum useful life of a laptop is 48 months. At the end of their useful life, the devices are returned to Office IT. This department ensures they are disposed of, refurbished, or otherwise recovered safely and in an environmentally friendly manner.

Refurbishment and Recycling of Own Hardware

Since 2010, United Internet[2] has ensured that some of its internally used servers and network devices that have reached the end of their service life are recycled in an environmentally sound way by passing them on to refurbishment specialist AfB gGmbH. This prepares them for reuse or sends them for professional recycling, prolonging the life of the hardware and conserving resources. The volume of equipment that United Internet donates annually to AfB is shown in the table further down.

Resale of Own Hardware

United Internet[3] sells some of its retired laptops and PCs that are in good condition to another IT refurbishment specialist. Green IT Solution GmbH also prepares the internally used hardware it receives for reuse and resale. If this is not possible, the old devices are professionally recycled and recovered by experts. Reusing old devices and returning them to the raw materials life cycle not only conserves resources but also makes a positive contribution to promoting the circular economy. The volume of devices sold is given in the table further down.

Resource Outflows

United Internet receives a certificate from AfB gGmbH and Green IT Solution GmbH together with a list detailing the devices that it has passed on. In addition, a precise analysis is supplied of whether the devices concerned were reused or recycled. United Internet has researched and compiled a list of the weights of the hardware models transferred to its partners (see the following table) so as to achieve maximum transparency on the size of the resource outflows. However, inaccuracies may arise in relation to the weights disclosed for the devices sold, since the manufacturer information can vary compared to the actual weights depending on the configuration and manufacturing process. The table shows the

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[1] Based on the Group Policy for Usage of End Devices and the Group Policy on IT Workplace Equipment. These policies apply to the Corporate and Consumer Applications segments and to all subsidiaries of 1&1 Telecommunication SE, as well as to IONOS SE, IONOS Service GmbH, IONOS (Philippines) Inc., IONOS Datacenter SAS, IONOS S.A.R.L, IONOS Cloud S.L.U, 1&1 Internet Development SRL, IONOS Inc, IONOS Cloud Ltd., Sedo GmbH, and Fasthosts Internet Ltd.

[2] With the exception of the Business Access Segment.

[3] With the exception of the Business Access Segment.

proportion of reused hardware following refurbishment/the raw materials recovered through recycling. In addition, the weights of the hardware donated to AfB gGmbH and sold to Green IT Solution GmbH are listed.

Old IT equipment	2024			
	Donated hardware in kg	Sold hardware in kg	Reclaimed and reused in %	Raw materials recovered through recycling in %
PCs	435	2,686	95%	5%
Notebooks	363	2,302	97%	3%
Tablets	2	–	0%	100%
Flat-screens	22,647	–	95%	5%
Mobile devices	69	–	0%	100%
Servers	47,864	–	63%	37%
Printers	195	–	0%	100%

Actions to Ensure Resource Availability and Minimize Supply Chain Risk

Geopolitical conflicts, natural disasters, and increasingly scarce resources can significantly disrupt supply chains. These risks can lead to delays, higher costs, and potential loss of revenue due to interruptions in the supply of essential materials. Although practically no bottlenecks are being experienced at present, United Internet is taking precautions so as to safeguard business continuity and mitigate financial risks from such bottlenecks. In addition to circular economy approaches such as the refurbishment of IT hardware, United Internet's Purchasing function is adopting a strategy based on diversification and modified warehousing and ordering processes.

- It is switching from a single vendor strategy to a multivendor strategy so as to reduce its dependence on individual suppliers.

- In some cases, suppliers have been replaced or procurement volumes distributed across multiple partners so as to enhance supply chain diversification and minimize the risks of supply outages or longer delivery times.

- Inventories were increased at times in some areas and orders were placed substantially earlier in some cases on the initiative of the department concerned or Logistics, so as to increase the availability of the telecommunications technology and the components used for its installation.

- United Internet is increasingly using German or European providers, such as when purchasing fiber-optic cables and the conduits needed for installing them; these are also manufactured in Europe in almost all cases.

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EU-Taxonomy

The EU Taxonomy (Regulation (EU) 2020/852) 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. The aim is for them to provide an overview of which of their activities and investments are environmentally sustainable. Article 9 of the EU Taxonomy Regulation sets out six environmental objectives. Fiscal year 2023 saw the introduction for the first time of concrete specifications (technical screening criteria) for environmental sustainability for all six environmental objectives (Commission Delegated Regulation (CDR) (EU) 2021/2139 and CDR (EU) 2023/2486).

As was the case in the previous year, United Internet determined both Taxonomy eligibility and Taxonomy alignment for the first two environmental objectives

- "Climate change mitigation" and

- "Climate change adaptation"

for fiscal year 2024. In addition, in fiscal year 2024 Taxonomy alignment was determined for the first time for the "transition to a circular economy" environmental objective.

Only Taxonomy eligibility was determined for the three other environmental objectives

- "Sustainable use and protection of water and marine resources"

- "Pollution prevention and control" and

- "Protection and restoration of biodiversity and ecosystems"

for the fiscal year. In line with the requirements of the EU Taxonomy, alignment was not determined for these three environmental objectives since no Taxonomy-eligible economic activities have been found to exist. Reference will be made to these environmental objectives later on.

Taxonomy-eligible Economic Activities

United Internet reviewed and reassessed its Taxonomy-eligible economic activities for the fiscal year. The following turnover-generating economic activities as set out in Annex 1 of CDR 2021/2139 (environmental objective: "climate change mitigation") and Annex 2 of CDR 2023/2486 (environmental objective: "transition to a circular economy") were identified as Taxonomy-eligible:

With respect to the first environmental objective ("climate change mitigation"), United Internet's business activities can be assigned in particular to economic activity **8.1 "Data processing, hosting and related activities."** United Internet's Business Applications Segment offers business applications such as domains, home pages, web hosting, servers, cloud solutions and cloud infrastructure, e-shops, group work, and online storage (cloud storage). This segment's international service offering is therefore responsible for the majority of United Internet'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 were also identified in this segment. To a limited extent, the Consumer Access and Business Access segments also contain Taxonomy-eligible activities that fall within economic activity 8.1, since they provide online storage and cloud telephony.

See Commission Delegated Regulation (EU) 2021/2139.

See Commission Delegated Regulation (EU) 2023/2486.

As in the previous year, United Internet identified those activities in which hosting and data storage play a key role (such as online storage) as Taxonomy-eligible activities for the fiscal year. No distinction was made between hosting and data storage activities using the Company's own or third-party data centers. Other activities that only tangentially involve data transfer are not included under activity 8.1.

United Internet's only turnover-generating economic activities that can be assigned to environmental objectives 3–6 currently relate to the "transition to a circular economy" objective. The Consumer Access Segment refurbishes returned smartphones and resells them to customers as reconditioned second-hand goods; this corresponds to economic activity **5.4 "Sale of second-hand goods."**

Based on our current understanding, the core business activities performed by other United Internet sub-areas are not covered by the EU Taxonomy. As a result, activities relating to the expansion and use of telecommunications networks were classified as Taxonomy non-eligible, as was the case in the first two years' reporting.

In addition, material cross-divisional activities and infrastructure-related activities were identified in connection with CapEx and OpEx at United Internet:

"Climate change mitigation" environmental objective:

- CCM 6.5 "Transport by motorbikes, passenger cars and light commercial vehicles," i.e., expenditure relating to the vehicle fleet

- CCM 7.7 "Acquisition and ownership of buildings," especially via IFRS 16 leases and rights of use in assets

The economic activities identified have been assigned to the "climate change mitigation" (CCM) environmental objective, since there are currently no adaptation plans containing specific measures for the activities concerned.

Because of this, no CapEx nor OpEx has been assigned to the "climate change adaptation" environmental objective pursuant to Commission Notice C/2023/305 (FAQs). Since the activities concerned are also not enabling activities within the meaning of this environmental objective (i.e., activities that provide adaptation solutions that can enable another economic activity to make a substantial contribution), no turnover has been assigned to this environmental objective. This avoids double-counting.

"Transition to a circular economy" environmental objective

- CE 1.2 "Manufacture of electrical and electronic equipment": According to the European Commission's clarification in the Draft Commission Notice dated November 29, 2024 (Draft FAQs), this covers purchased electrical and electronic equipment.

In accordance with Question 150 of the Draft FAQs dated November 29, 2024, purchases of output from Taxonomy-aligned economic activities under all environmental objectives must be included. This has led to a reassessment of the activity, with United Internet reporting the Taxonomy-eligible CapEx and OpEx associated with electrical and electronic equipment under CE 1.2 for the first time.

Taxonomy-aligned Economic Activities

United Internet worked together with the departments concerned to analyze the Taxonomy-eligible economic activities under the "climate change mitigation" and "transition to a circular economy" environmental objectives on the basis of the relevant technical screening criteria.

This analysis of the economic activities under the "climate change mitigation" and "transition to a circular economy" environmental objectives produced the results below.

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 sufficient to meet the EU Taxonomy's technical screening criteria, since among other things no independent third-party verification of the criteria set out in the EU Code of Conduct on Data Centre Energy Efficiency was performed. In addition, the third-party data center operators have not submitted confirmations that they meet the technical screening criteria set out in the EU Taxonomy. For these reasons, United Internet has not reported any Taxonomy-aligned activities under activity 8.1 for fiscal year 2024.

Activity 5.4 "Sale of second-hand goods"

 United Internet sells refurbished smartphones to customers as second-hand goods. Despite the extensive measures taken with respect to recycling material, the technical screening criteria could not be met since the statutory requirements for a waste management plan set out in the EU Taxonomy are not covered. Consequently, United Internet has not reported any Taxonomy-aligned activities for activity 5.4 for fiscal year 2024.

Remarks on cross-divisional activities and Infrastructure-related Topics

Where output is purchased from Taxonomy-aligned economic activities, proof must be provided by the partner enterprises in order for expenditures to qualify as Taxonomy-aligned. The partner enterprises were requested to provide such proof for CapEx and OpEx relating to economic activities CCM 6.5, CCM 7.7, and CE 1.2. At present, no sufficient proof demonstrating that the criteria required have been met is available. As a result, this expenditure has been reported as Taxonomy non-aligned for fiscal year 2024.

Remark on the KPIs

In line with Commission Notice C/2023/305 (FAQs), United Internet did not perform a Taxonomy alignment assessment for those activities that are not material to its business activity due to the lack of data and proof of compliance with the technical screening criteria.

Notes on the KPIs

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

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

Turnover

The Disclosures Delegated Act on reporting requirements defines turnover as the revenue recognized pursuant to IAS 1.82(a). The turnover KPI disclosed for United Internet represents the ratio of the turnover from Taxonomy-eligible economic activities to total revenue. Total revenue can be taken from the statement of net income in United Internet's consolidated financial statements (see the section entitled "Explanations of items in the income statement – 5. Sales/segment reporting"). The denominator of the turnover KPI is based on the consolidated net revenue.

The numerator of the "turnover" KPI is defined as that part of the net revenue from goods and services that is associated with Taxonomy-aligned economic activities. United Internet's data center products and the sale of refurbished devices are currently its only turnover-generating activities that are Taxonomy-aligned. The turnover from products and rate plans associated with activity 8.1 "Data processing, hosting and related activities" and activity 5.4 "Sale of second-hand goods" was assigned in line with this in the segments concerned. Taxonomy-eligible turnover accounted for 26.1% of total revenue in fiscal year 2024. No Taxonomy-aligned turnover was reported for activity 8.1.

CapEx

The CapEx KPI is based on the additions to property, plant, and equipment and intangible assets in 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, and 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)." This capital expenditure represents the denominator for the CapEx KPI.

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The numerator of the CapEx KPI corresponds to those parts of the denominator

- relating to assets or processes that are associated with Taxonomy-aligned economic activities ("category (a)") or

- relating 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)").

The investments were assigned to the various Taxonomy activities using the asset classes concerned. In addition, a 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 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." The share of Taxonomy-eligible investments in fiscal year 2024 was 30.3 %. No Taxonomy-aligned CapEx can be disclosed.

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 are 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, these cost centers must also be included in the denominator.

At United Internet, the OpEx KPI represents that part of operating expenses as defined by the EU Taxonomy that

- is associated with a Taxonomy-aligned economic activity ("category (a)") or

- relates to the purchase of output and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, and to specific 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 and short-term leases, plus its expenditure on maintenance and repair. The share of Taxonomy-eligible operating expenditure in fiscal year 2024 was 36.3 %. No Taxonomy-aligned OpEx can be disclosed.

Overview of KPIs

		Turnover		CapEx		OpEx	
		in €m	in %	in €m	in %	in €m	in %
	Total	**6,329.2**	**100.0%**	**1,316.3**	**100.0%**	**129.7**	**100.0%**
	Of which Taxonomy non-eligible	**4,674.8**	**73.9%**	**917.5**	**69.7%**	**82.7**	**63.7%**
	Of which Taxonomy-eligible	**1,654.4**	**26.1%**	**398.8**	**30.3%**	**47.0**	**36.3%**
CE(1)	1.2 Manufacture of electrical and electronic equipment	0.0	0.0%	278.9	21.2%	24.0	18.5%
CE	5.4 Sale of second-hand goods	23.8	0.4%	0.0	0.0%	0.0	0.0%
CCM(2)	6.5 Transport by motorbikes, passenger cars and commercial vehicles	0.0	0.0%	9.6	0.7%	1.6	1.2%
CCM	7.7 Acquisition and ownership of buildings	0.0	0.0%	33.2	2.5%	0.0	0.0%
CCM	8.1 Data processing, hosting and related activities	1,630.6	25.8%	77.2	5.9%	21.4	16.5%
	Of which Taxonomy-aligned	**0.0**	**0.0%**	**0.0**	**0.0%**	**0.0**	**0.0%**

(1) CE = Circular Economy
(2) CCM = Climate Change Mitigation

The EU Taxonomy KPIs are shown in the Annex. United Internet is not affected by any economic activity in connection with electricity generation from fossil gaseous fuels or nuclear energy. Therefore, templates 2–5 under this regulation have not been disclosed. Template 1 is shown on page 123.

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SOCIAL INFORMATION

Employees at United Internet   Customer Orientation in the
                                      Business Customers Area

Workers in the Value Chain

Consumers and End-users at
United Internet

SOCIAL INFORMATION
Employees at United Internet

Qualified, committed employees are the bedrock for United Internet's sustainable business success. Consequently the Company sets store on actively promoting diversity, inclusion, and equal opportunities, along with training and a healthy work-life balance. United Internet is convinced that only a workforce that reflects the many different facets of society offers optimal conditions for creativity and productivity.

Material Impacts, Risks, and Opportunities in Relation to United Internet Employees

United Internet's double materiality assessment identified both positive and negative material impacts on employees' well-being, plus associated business risks. These are described in the following.

Employees are exposed to a range of stresses in the workplace. If no protective measures are taken, excessive workloads, a poor work-life balance, and inadequate health and safety measures can increase stress and lead to both psychological and physical illnesses. A lack of safety measures increases the risk of accidents at work and injuries. In addition, inappropriate behavior, physical abuse, mobbing, and harassment may lead to serious psychological stress up to and including an inability to work.

As part of its active promotion of diversity, United Internet watches for negative impacts resulting from a lack of equality and inclusion. A lack of awareness leads to a wide range of disadvantages for underrepresented groups among both employees and managers. For example, they can be excluded from meetings because of language or time barriers (e.g., part-time working) or may not identify with the corporate culture. The lack of accessible workplaces can exclude people with disabilities and reduce their opportunities on the labor market. Equally, employees can experience limited career options as a result of unconscious bias, inappropriate working conditions, or unequal pay due to their age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and beliefs, sexual orientation, and social origin, leading to psychological stress and financial burdens.

For United Internet, safeguarding employees' rights is essential for a fair, respectful working environment and for employees' psychological and physical health. This is why it focuses in particular on the potentially negative impacts of human rights issues and unethical working conditions in its own operations. The danger of labor and human rights issues occurring is particularly high in locations with low human rights standards (e.g., in relation to child labor or forced labor), and can impair the health of those affected. The protection of sensitive employee data (e.g., salary data) can also be endangered if the relevant provisions are not observed.

By contrast, secure, permanent employment, adequate pay, and fair working conditions can positively impact United Internet's employees and were therefore assessed as material. These aspects can contribute to social safeguards and promote a stable society. An open social dialog allows actions to improve working conditions to be identified on a regular basis, enhancing employees' long-term satisfaction. Clear training and development prospects and equal opportunities can enhance workers' feeling of being valued, while comprehensive benefits in the areas of health, finance, and the environment can enhance their quality of life.

United Internet competes with other companies for good specialists and managers, especially in view of the shortage of specialists in some areas such as IT. Consequently, a shortage of specialists and employee turnover driven by unattractive working conditions were assessed as a material risk. If insufficient attention is paid to safe working conditions or invested in human resources development, e.g., via training courses and skills development programs, employee satisfaction and employer attractiveness will fall. In turn, this can lead to higher employee turnover and time lost due to sickness, making retaining and attracting qualified specialists more difficult. In the long term, this can lead to a loss of innovative ability, slower implementation, and lower potential growth, which would entail costs and the loss of customers due to competitive disadvantages.

Policies in the Area of United Internet Employees

United Internet takes an end-to-end approach to reducing negative impacts on employees and maximizing opportunities. When developing actions and policies, it uses collaborative approaches (such as working groups involving the active collaboration of the departments affected) and iterative improvements. Comprehensive risk assessments are used to identify potential hazards in areas such as occupational health and safety, mental health, and equal opportunities. Regular surveys and feedback systems help to identify risks early on and to take appropriate action. HR metrics such as employee turnover and diversity ratios are monitored for continuous improvement.

United Internet specifically invests funds in specialized teams, training programs, and cooperation with external experts so as to effectively manage material impacts from its business operations. Paying employees fairly and in line with performance is an important part of United Internet's human resources strategy. The Company aims to provide staff with market-driven, fair, and transparent compensation and benefits that are aligned with its corporate strategy. United Internet's internal Compensation Policy forms the basis for its comparable, fair, and legally compliant compensation system.[1] An evaluation of the relevant actions and targets is planned for fiscal year 2025.

The Company has defined the following focus topics for itself that address its material IROs at an overarching level. The overview of these topics is followed by a detailed description of the policies and associated actions in the relevant subchapters.

- **Training and skills development**: United Internet invests continuously in training and personal development so as to ensure its long-term competitiveness and employee satisfaction. The Company offers customized learning paths and a large number of training courses and career opportunities designed to help employees and managers adapt to new requirements at work and technologies.

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[1] United Internet's Compensation Policy does not apply to the Business Access Segment. This has its own documents governing the issue (Group works agreements).

- **Recruiting and retaining young talent**: United Internet is combating the shortage of specialist staff and employee turnover by investing in attracting and growing new talent. Measures here include offering vocational training and specific development programs for new recruits and young talent.

- **Employee health, safety, and well-being**: United Internet focuses on comprehensive health and safety programs so as to guarantee a safe working environment. Regular training and audits and occupational health management support employee well-being. Promoting mental health is just as important as physical safety and health.

- **Diversity and equal opportunities**: The Company is committed to an open, inclusive corporate culture. It uses specific programs such as training on unconscious bias to promote equal opportunities and diversity, and sets clear targets for promoting gender equity in management positions.

The policies cover both the workforce as a whole and specific groups, such as through offerings in the area of positive action for women or for people in at-risk functions. Supplementary goals aimed at reducing social inequality and improving workplace quality are an integral part of the policies.
United Internet monitors progress in this area using KPIs and reporting, and the preparatory work for this. In fiscal year 2024, existing guidelines and policies were enhanced so as continuously improve sustainability standards and ensure long-term positive social impacts.

Protecting Human Rights in the Company's Own Workforce

For United Internet, preventing human rights issues and unethical working conditions in its own operations is an operating topic that is described in addition to the focus topics. This is relevant not only in relation to its dealings with its own employees but also at the level of corporate management and in cooperation with partners in the value chain. As a result, United Internet addresses this topic in the relevant chapters.

The Company has established clear processes and responsibilities, including a central Human Rights Officer and coordinators in relevant functions such as Purchasing, Human Resources, and Sustainability. This enables United Internet to implement its due diligence obligations at a topic-specific level. Risk assessments are performed and measures building on this are used to guarantee compliance with human rights due diligence obligations. Human rights compliance is promoted using the Code of Conduct and specific e-learning courses for employees. In addition, the Company adopts a proactive strategy to ensure living wages, a respectful working environment, and the protection of personal data.
United Internet is committed to continuously enhancing its human rights obligations and implementing them in line with international frameworks and the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG).

United Internet uses state-of-the-art data privacy technologies that ensure secure storage and processing to protect employee data. It avoids all practices that are based on surveillance or on inappropriate data evaluation. By adopting these measures, United Internet helps maintain and improve the working environment and to protect its employees.

The overarching principles for ensuring compliance with human rights and environmental due diligence obligations that United Internet has embedded in its operating procedures and workflows are set out in the Policy Statement. The segments put these principles into practice using measures such as clearly formulated employment contracts, compensation policies, and an anonymous reporting platform.

United Internet's combination of these approaches and mechanisms underscores its commitment to observing and supporting human rights in its own workforce.

Reporting Channels for Employees

United Internet is aware of the potential negative impacts on employees that could arise through discrimination and inappropriate working conditions and takes suitable measures to counter these issues. This also applies to the risk of labor and human rights violations at the company`s sites and against ist employees. United Internet does not tolerate any form of discrimination or bullying in the workplace.

United Internet uses its Vertrauenspersonen (persons of trust), compliance managers, and the electronic whistleblower system to provide all employees with confidential in-person and electronic contact channels. It takes all reports seriously. Where reports or complaints about potential or actual discrimination are received and are found to be substantiated, the Company takes remedial action to end the grievances.

In fiscal year 2024, United Internet improved coordination among its confidential contact channels. Among other things, regular monthly meetings were instituted that are attended by United Internet's Vertrauenspersonen, a representative of corporate compliance, and the Head of Health & Diversity.

In the fiscal year, HR employees in all segments were trained on managing complaints and reports. The main focus of the course was on managing complaints under the German General Act on Equal Treatment (AGG).

Topics covered in the training included:

- The **internal contact channels** consisting of the Vertrauenspersonen, compliance managers, the electronic whistleblower system

- The **compliance rules for whistleblower management** consisting of the Whistleblower Protection Policy and Guidelines on Dealing with Reports of Compliance Violations and

- Concrete **recommended interview techniques** in cases of discrimination and sexual harassment.

A secure, anonymous reporting system ensures problems are solved swiftly, while preventive training programs raise managers' and employees' awareness of potential risks. The risk assessment was expanded so as to systematically identify areas with a high risk of material negative impacts.

Diversity and Equal Opportunities

United Internet is aware that an inclusive corporate culture promotes social justice and the well-being of all employees, and that an absence of equal treatment and inclusion can negatively impact society. Awareness-raising promotes equal opportunities, participation, and fair career opportunities for everyone, regardless for example of their gender, age, origin, or individual needs.

The diversity measures taken at United Internet to remedy discrimination and harassment, and to promote equal opportunities as well as diversity and inclusion have been coordinated and enhanced since fiscal year 2020 by a Group-wide project team headed by a central Diversity unit. Since fiscal year 2021, the company has been a signatory of Germany's Charta der Vielfalt (Diversity Charter), committing itself to creating a work environment free of prejudice.

A diversity strategy process was launched in fiscal year 2023. This resulted in a diversity mission statement and three strategic focus goals for the Group's future diversity work. The process included the results of surveys conducted by the HR department; Management Board and Supervisory Board interviews; and surveys of the four internal Diversity Employee Resource Groups (queer.united, Cross-generational Cooperation, the Part-time Initiative, and the International Community). The inclusion of a variety of different stakeholder groups helped boost inclusion of the views and interests of affected stakeholders.

The Mission Statement takes all the dimensions of diversity into account that are also protected by the AGG:

Diversity Mission Statement

Having a diverse workforce and leveraging this diversity **add value for our success as a company** and our corporate culture. We live up to our **social responsibility** and have a positive impact by promoting diversity.

For us, diversity affects the following **dimensions**: age, ethnic origin and nationality, gender and gender identity, physical and mental abilities, religion and beliefs, sexual orientation, and social origin.

Our vision is for a nondiscriminatory **diversity mindset** to be part of our corporate DNA. This approach can be seen in both our working conditions and our dealings with customers.

The individual United Internet segments are committed to maintaining and strengthening this awareness, e.g., by taking their **own diversity measures** with the goal of starting a discussion about diversity, promoting education on the topic, and building knowledge about it in the different organizations. The aim is to **understand and dismantle barriers to equal opportunities in the diversity dimensions mentioned**.

We aim to **learn from each other** across segments**, leverage synergies,** and promote **enterprise diversity networks**.

Because creating diversity and living respectfully is **everyone's responsibility**. The Management Board and managers play their part as role models here.

The three focus goals are as follows:

- **Diversity Mindset:** Development and implementation of training during the onboarding process by fiscal year 2025, plus a training ratio of at least 80 % of the workforce (including managers).

- **Gender Equity & Female Empowerment:** An increase in the share of women in management positions from 21.2 % in the fiscal year 2024 to 25 % by fiscal year 2030.[1]

- **Inclusion & Accessibility**: Development of a Group-wide action plan by fiscal year 2025 to promote an inclusive working environment for persons with disabilities.

In fiscal year 2024, in line with its first strategic focus goal, United Internet developed a customized e-learning course on the topic of diversity and inclusion, and rolled it out to all segments with the exception of Business Applications. The e-learning course has been available to employees in the Business Access segment since January 2025. It comprises five "learning nuggets" on the topics of "Living diversity – a responsibility for us all," "Becoming aware of unconscious perception biases," "Understanding the AGG – fighting discrimination together," "Organizing inclusion – promoting (dis-)ability awareness," and "Sensitive language." The e-learning course lasts approximately 60 minutes and is mandatory for all employees and managers. The plan for fiscal year 2025 is to expand the course to include suitable additional modules for HR employees and managers.

In the Business Applications Segment, the diversity modules that were already published in fiscal year 2023 – Module I "Overview of Diversity" and Module II "Unconscious Bias" – were supplemented by the development of two more advanced modules for managers: Module III "Cultural Awareness," and Module IV "Managing Diverse Teams." In addition, Modules I to III were revised to be able to roll them out to all segment employees in fiscal year 2025.

In fiscal year 2024, United Internet held its fourth "Diversity Days" event, a virtual in-house conference with 35 sessions on the topic of diversity. Among other things, the program featured keynote speeches, interactive workshops, reports by staff on their own experiences and lessons learned, and panel discussions. The feedback from the 800 or so employees who took part was extremely positive and it is planned to continue the format in fiscal year 2025. United Internet won the "Impact of Diversity" award in the "Best Company" category in 2023 for its Diversity Days format. This diversity prize is awarded annually by the Impact of Diversity and the Frauen-Karriere-Index (Women Career Index).

As in previous years, the Diversity Days were supplemented once a quarter in fiscal year 2024 by open, virtual Diversity Talks by external diversity experts. Issues included "Living Critically of Racism", "Neurodiversity," and "Gender Equity."

HR employees from all segments were provided with comprehensive information sensitizing them to the topic of "Inclusion and severe disability in day-to-day work" in December 2024. A total of 52 people attended the series of events. The training was a preparatory measure for developing an inclusion action plan in fiscal year 2025. This will focus in particular on the creation of accessible workplaces.

See the Impact of Diversity Award.

[1] The target of 25% is based on a definition of top management as four levels below the administrative and supervisory bodies.

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English and German language courses were offered so as to ensure optimum communication on special-ist subjects. In addition, employees were given access[1] to an online language-learning portal[2], which provides training in 18 different professional languages.

The Company-wide commitment to equal treatment and equal opportunities is underpinned by the Health & Diversity team, which develops core measures and implements them throughout the Group. In addition, managers are required to actively live these principles in their areas of responsibility. Special-ized workshops and training courses for managers raise awareness for diversity, inclusion, and a nondis-criminatory corporate culture.

In keeping with its commitment to transparency and equal opportunities, United Internet has defined specific KPIs to ensure that information on recruitment, training, and promotions is continuously up-dated and monitored. This gives the Company a clear overview at all times of employees' opportunities for development and advancement. Data on gender, age, and qualifications is collected during the re-cruitment process so as to ensure diversity and fairness during recruitment. The recruitment and pro-motion processes are specifically designed so as to use qualifications, skills, and professional experi-ence as core components of human resources decisions.

The importance of diversity is already mentioned in the onboarding events for new employees and managers. Reference is also made to the topic on the internal information platform. Here employees and managers can find statements by the Management Board on the topic, practical tips for ensuring a nondiscriminatory daily working environment, and an overview of all internal diversity offerings. The platform also contains enterprise-wide guidelines for ensuring nondiscriminatory, gender-sensitive vis-ual imagery and language. Comprehensive information on the AGG and the topic of sexual harassment was supplemented on the information platform in fiscal year 2024. In addition, information about diver-sity topics was regularly provided on the intranet in fiscal year 2024, e.g., in relation to commemorative occasions and memorial days such as the International Women's Day or the Day of Persons with Disabili-ties.

The precise figures for United Internet's employees are given in table form below.

Number of employees (head count) by Gender[1]	✓ 2024
Male	7,390
Female	3,575
Other*	7
Not reported	0
Total employees	**10,972**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).
*Gender as specified by the employees themselves.

[1] The degree of access to, and scope of, the language courses can vary between the segments.
[2] This offering applies to the Consumer Access, Consumer Applications, and Business Applications segments.

Distribution of employees by age group[1]

	✓ 2024 Number	✓ 2024 in %
Under 30 years old	2,330	21,2
30–50 years old	6,528	59,5
Over 50 years old	2,114	19,3
Total employees	**10,972**	**100,0**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

Gender distribution at top management level[1]

	✓ 2024 Number	✓ 2024 in %
Female	35	14.0
Male	223	86.0
Other(*)	0	0.0
Total	**258**	**100.0**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They do not include staff with inactive employment contracts (mainly employees on parental leave).
*Gender as specified by the employees themselves.

Number of Employees per Country[1]

	✓ 2024
Germany	8,998
Austria	58
Spain	444
France	9
United Kingdom	242
Philippines	504
Poland	319
Romania	284
United States of America	114
Total employees	**10,972**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

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Information on employees by contract type, broken down by gender[1]					✔ **2024**
	Female	Male	Other(*)	Not reported	Total
Number of employees (head count)	3,575	7,390	7		10,972
Number of permanent employees (head count)	3,221	6,767	6		9,994
Number of temporary employees (head count)	354	623	1		978
Number of non-guaranteed hours employees (head count)	0	0	0		0
Number of full-time employees (head count)	2,440	6,711	6		9,157
Number of part-time employees (head count)	1,135	679	1		1,815

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).
*Gender as specified by the employees themselves.

Permanent employees by region[1]	✔ **2024**
Germany	8,067
Austria	57
Spain	431
France	9
United Kingdom	242
Philippines	497
Poland	308
Romania	269
United States of America	114
Total permanent employees	**9,994**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

Temporary employees by region[1]	✔ **2024**
Germany	931
Austria	1
Spain	13
France	0
United Kingdom	0
Philippines	7
Poland	11
Romania	15
United States of America	0
Total temporary employees	**978**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

United Internet mainly uses temporary employment contracts to fill positions that are temporarily vacant, e.g., parental leave positions.

Full-time employees by region[1]	✓ 2024
Germany	7,279
Austria	39
Spain	396
France	7
United Kingdom	225
Philippines	504
Poland	311
Romania	283
United States of America	113
Total full-time employees	**9,157**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

Part-time employees by region[1]	✓ 2024
Germany	1,719
Austria	19
Spain	48
France	2
United Kingdom	17
Philippines	0
Poland	8
Romania	1
United States of America	1
Total part-time employees	**1,815**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).

United Internet offers employees a variety of different working time models, e.g., part-time contracts. In this way, the Company enables employees to organize their daily lives flexibly.

Employees with disabilities[1]	✓ 2024
Employees with disabilities	259
percentage of female employees with disabilities	2.6
percentage of male employees with disabilities	2.25
percentage of employees with other* gender with disabilities	0
total percentage of employees with disabilities	**2.36**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student-workers, interns, school students, thesis students, and casual workers, but not staff with inactive employment contracts (mainly employees on parental leave).
*Gender as specified by the employees themselves.

The "persons with disabilities" KPI was calculated as of the December 31, 2024, reporting date. The KPI was determined on the basis of all persons who have reported a level of disability, regardless of how severe this is. It is important to note that employees are not obliged to inform their employer of their disability. Consequently, the KPI is based exclusively on voluntary reporting by the employees. When collecting data on employees with disabilities, United Internet took into account the different legal definitions of disability in the different countries in which the Company operates.

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The employee turnover rate for fiscal year 2024 was 15 % ✔, based on 1,677 leaving events in the fiscal year. The turnover rate was calculated as the total number of all leaving events in the fiscal year divided by the average monthly number of employees in the fiscal year.

Leaving events taken into account include employee resignations and dismissals, severance agreements, retirement, expiring contracts, deaths, and departures by casual workers, student workers, interns, and thesis students.

Employee Health, Safety, and Well-being

United Internet is aware that employees can be exposed to a variety of physical and psychological stresses in the workplace, e.g., as a result of heavy workloads and hence a poor work-life balance, or a lack of safeguards and protective measures. Employees can also be subjected to additional psychological stress as a result of inappropriate behavior such as mobbing or harassment, or the failure to comply with employment law rights or human rights.

Occupational Health Management

Ensuring health and safety in the workplace is part of the Company's duty of care towards employees. United Internet's goal is to minimize accidents, sickness, and health risks as far as possible and to promote employees' health. The focus is on two areas here: occupational health management (OHM), and occupational health and safety including data center safety.

All issues relating to these two focus areas are discussed at the regular meetings of the Health and Safety Committee, both in relation to individual locations and at an overarching level.

Occupational health management measures comprise the following offerings:

- Occupational medicine and first aid: Company medical service and check-ups, training of Company first aid staff

- Exercise and ergonomics: Sport and health classes, events, videos, and workplace assessment

- Stress prevention & crisis counseling: Relaxation and mindfulness training, coaching, and confidential contact points

These offerings are based on a holistic health strategy[1] that was developed as part of a comprehensive needs assessment.[2]

Contact points such as the internal Occupational Health Management team, the United Internet Vertrauenspersonen[3] or the external experts from the Employee Assistance Program (EAP) also provide employees and managers at German locations with in-person advice.

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[1] The Business Access Segment has implemented its own occupational health management program that also provides the measures listed.
[2] The Health&Care needs survey was not performed in the Business Access Segment.
[3] A pilot project with Vertrauenspersonen will start in the Business Access Segment in fiscal year 2025 .

In the case of the EAP, United Internet works together with an external provider. Service provider contacts are available by phone around the clock to provide confidential free advice on childcare, care for relatives, and life coaching to cope with personal challenges. Flexible working time models are another way of avoiding employee overwork. Other measures are hazard assessments, occupational medicine support, and the Health Week and Health Day offerings with their wide range of courses and advisory offerings.

In fiscal year 2024, for the first time, United Internet trained 33 employees as "mental health first aiders" (18 "psychological first aiders" in the Consumer Applications segment) to provide colleagues undergoing psychological stress with anonymous support in confidence, to offer initial actions, and to help organize professional help.

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 the Company's German locations together with experts from external service providers.[1] In addition, reports are evaluated, measures implemented, and Health and Safety Committee meetings are held at these locations.

Health and safety activities are continuously enhanced on the basis of the statutory/health and safety agency rules and regulations. Only authorized employees have permanent access to the data centers.[2] These employees are obliged to attend (digital) training on the following topics, among other things[3]:

- 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)

- Energy and environmental management systems

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[1] Business Access: Annual safety inspections in administrative locations with more than 20 staff; smaller locations are inspected every three years.
[2] This relates to the data centers in the Business Applications Segment.
[3] The following information does not apply to the Business Access segment.

Courses and training are also organized for those employees who are responsible for powering up and booting servers in the abovementioned data centers. The Company works 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. In addition, United Internet is assisted by external occupational safety and fire protection specialists. An internal communications platform is used to provide employees with emergency manuals, work instructions, and the rules and regulations to be followed.

Occupational Health and Safety in Figures

United Internet's objective is to reduce stress-related absences and avoid accidents at work. It will continue to precisely analyze the causes for absences and accidents going forward. The effectiveness of its health and safety management can be seen from the accident and absence statistics.

United Internet's health and safety management system covers 82 % ✔ (all German locations) of employees. No deaths of employees due to work-related injuries or illnesses were recorded.

A total of 34 ✔ reportable accidents at work were reported in fiscal year 2024. These resulted in 1,211 employee days lost, corresponding to a ratio of 2.02% of the total hours worked. Adjustments were made for absences due to vacations, days lost to illness, and holidays when calculating the estimated hours worked on the basis of the standard working hours.

Promoting Employee Well-being

Employee well-being is important to United Internet. Some of the HR policies and actions designed to contribute to United Internet's attractiveness as an employer also aim at strengthening employee well-being. These include offerings of social events contributing to a motivational working environment, fair pay, regular salary reviews, and the use of flexible working times and remote working options to promote a healthy work-life balance. The diversity and inclusion programs and extensive training offerings also promote workforce well-being. United Internet specifically implements initiatives designed to enhance the Company's social impact and to promote a respectful corporate culture. Employee satisfaction is measured using regular surveys. The fact that United Internet was named a "Top Employer"[1] demonstrates the success of the Group's HR strategy.

The following table shows the employees who have taken family-related leave. A total of 99.6 % ✔ of employees are entitled to this. The difference to 100 % is due to the fact that in Austria male employees are only entitled to take a "Papamonat" ("Daddy Month") after they have completed their probationary period, and that in the United States the Family and Medical Leave Act of 1993 (FMLA) must be taken into account, which can lead to restrictions in entitlements to family-related leave.

Work-life balance metrics[1]	✔ 2024
Percentage of entitled employees that took family-related leave (female)	10.8
Percentage of entitled employees that took family -related leave (male)	3.6
Percentage of entitled employees that took family-related leave (other*)	0,0
Total percentage of entitled employees that took family-related leave	**6.0**

[1] The figures relate to core employees (head count) as of December 31 of the fiscal year in question. They include apprentices and trainees, student workers, interns, school students, thesis students, and casual workers.

[1] The Business Access Segment is evaluated separately.

*Gender as specified by the employees themselves.

Training and Skills Development

United Internet is aware of the risks posed by the shortage of specialist staff and employee turnover. These risks can be aggravated by insufficient staff development and unattractive working conditions. Consequently, United Internet focuses on investing in employees and continuously developing their skills. This not only enhances employee qualifications but also increases their loyalty to the Company. A large number of internal programs, which are described in the rest of this chapter, are used to deliver this. What is more, individual development plans that are tailored to positions which staff are aiming for in the future allow them to shape their skills and careers.

- The "MyWayTo" program supports up-and-coming managers in their career development in a variety of roles, providing a mix of mandatory basic modules and elective supplementary ones. The program enables junior managers to design their careers as people managers or experts in a way that is both in line with United Internet's Corporate Values and reflects their individual preferences. HR and the managers involved support individual employees in their development.

- The "Navigate" program helps talented employees develop an entrepreneurial mindset and essential soft skills at an early stage. The program supports them in their development over the course of a year, strengthening their powers of reflection and their ability to give and take feedback, among other things.

- The "Women Explore" program specifically supports women. The goal is to increase their visibility in the Company and to allow them to network, share experiences with one another, and reflect on and enhance their career and networking strategies.

- The "Discovery & Development Camp" enables experienced senior-level employees to grow in their existing roles, to contribute their knowledge to the Company, and to increase their visibility within it.

These strategic development programs underscore United Internet's commitment to promoting skills development and enabling individual career paths.

The UI-Campus learning management platform is an important component of further training at the Company. It documents not only participation in training programs but also qualifications that have been successfully obtained and participation rates. In addition, United Internet documents all promotions, including the underlying criteria, so as to guarantee objective, fair assessment. All records comply with United Internet's internal data privacy guidelines.

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In addition, a pronounced feedback culture raises awareness of the need for lifelong learning and pro-vides a motivation to develop further. Within the Company, employees have the opportunity to use a regular, structured, system-based process for their performance reviews and also to obtain additional feedback themselves. As a result, feedback becomes a natural part of everyday work and can be used for continuous personal development.

In fiscal year 2024, United Internet also started to roll out LinkedIn-Learning[1] throughout the enter-prise, so as to establish new learning formats and offerings, to strengthen the acquisition and extension of digitalization-related skills, and to complement management skills to include additional people man-agement, product-related, and professional matters. LinkedIn-Learning offers on-demand learning that can be accessed anytime, anywhere, and was used by 4,823 employees in fiscal year 2024.

In fiscal year 2024, an average of 8.23 training hours per employee[2] was recorded.

United Internet's Company-wide Learning Days conference, which was held virtually for the third time, supports knowledge sharing by employees for employees.

Recruiting and Retaining Young Talent

The actions taken to recruit and retain young talent make workplaces at United Internet more attractive for employees. They also help to combat the shortage of specialist staff by promoting and retaining skills within the Company.

Initial Training and Education

Initial vocational and professional training has a high priority for United Internet. The Company trains future staff and gives young people a successful start to their careers. At present, it offers apprentice-ships for the following commercial and technical career profiles: computer science specialists (applica-tion development/systems integration), IT systems management specialists, dialog marketing specialists, marketing communications specialists, and office management specialists. In addition, United Internet works together with Baden-Württemberg Cooperative State University (DHBW) to offer degrees in com-puter science; business information systems; accounting, tax and business law/accounting & financial control; business administration/marketing management; and business administration/digital business management at the university's locations in Karlsruhe and Mannheim. United Internet has held a "Best Place to Learn" accolade since June 2020. Recertification is performed every three years, with the last certification taking place in fiscal year 2023.

[1] LinkedIn-Learning will be implemented at the Business Access Segment starting in fiscal year 2025.
[2] The Business Access Segment is not contained in these statistics.

Attracting Young Talent

United Internet works together with schools, universities, and colleges to attract fresh talent at an early stage. As part of this, it has developed a variety of trainee programs that offer an apprenticeship or a dual degree course (in cooperation with the DHBW) or help fresh graduates find their feet at United Internet. School students can use short internships to get to know United Internet and the world of work in general. United Internet cooperates and holds events with schools, as well as offering careers advice and career discovery opportunities during Germany's Girls'Day and Boys'Day events, among other things. United Internet's apprentices also offer extremely popular one-week programming courses for children and young people aged 13 and over during vacations.

Specific Development Programs for New Recruits and Young Talent

The talent development programs described in the section entitled "Training and Skills Development" are also part of the focus topic of recruiting and retaining young talent. They aim to facilitate proactive personal development.

Inclusion of Own Employees

United Internet considers it extremely important to learn more about what its employees think. It adopts a structured, comprehensive approach to systematically capturing employee opinions and needs and incorporating them in Company decisions.

Regular employee surveys are used to assess employee satisfaction, working conditions, and relevant topics, and to identify potential action areas. These are supplemented by continuously available feedback systems that enable employees to contribute suggestions and ideas at all times. Workforce feedback is collected and communicated via number of channels. These include the HR managers and HR teams, who follow up on actions and communicate them within the organization. HR management or employees' own managers inform the workforce of the results of actions taken in this area. Employee feedback is also published in intranet articles. Digital platforms and regular meetings are used at all levels of the Company to ensure transparent communication and an open dialog on ideas and concerns.

United Internet tailors information that is relevant to the Company to its target groups, preparing content for all employees. The intranet serves as the core information channel, and is supplemented by e-mails and chat tools such as Microsoft Teams for rapid, direct communication. In-person communications channels such as meetings and town hall events encourage direct exchanges and Company-wide updates. Opportunities for feedback in the form of digital surveys and Q&A sessions serve to enhance dialog. In addition, dialog formats such as focus groups and workshops are used to actively integrate employees in decision-making processes, to promote their identification with the Company, and to support sustainable corporate development.

Responsibility for including and addressing employee viewpoints is embedded at multiple levels of the Company. The HR department plays a particularly crucial role by initiating actions to promote diversity, development, and equal opportunities and ensuring their implementation, e.g., via the UI-Campus. Managers at all levels help to ensure that best practices become anchored in the Company and that employees are actively included. Targeted training programs empower managers to promote an open, transparent communication culture and to actively serve as role models for the Corporate Values.

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United Internet is currently working on a strategy to protect and include persons at risk and persons in vulnerable situations such as older employees, persons with disabilities, employees in precarious situations, and migrants. This strategy is based on comprehensive risk assessments and customized actions. These include guidelines against discrimination and harassment in the Code of Conduct for employees and the provision of resources such as psychological support and legal advice.

United Internet has established a system for preventing and dealing with conflicts of interest that is based on guidelines, training, self-disclosure, and confidential communications channels. Employees are obliged to disclose potential conflicts of interest. They can use anonymous reporting systems to do this. Preventive measures comprise clear behavioral standards, regular internal reviews, and a culture of openness. These measures enable effective solutions to be found for conflicts of interest and enhance trust both internally and externally.

Channels for Employees to Raise Concerns

United Internet has implemented effective complaints procedures. These complaints procedures perform two key functions. Firstly, they serve as an early warning system, enabling e.g., human rights risks to be identified at an early stage, while secondly they provide access to appropriate remedies. Where reports of or complaints relating to potential or actual breaches of duty are received and subsequently confirmed, remedial action is taken to end or at least minimize these grievances.

Access to the confidential contact points (the whistleblower system, compliance managers, and United Internet Vertrauenspersonen) is easy and employees are encouraged to broach their concerns early on. This is ensured using binding guidelines and policies such as the Whistleblower Protection Policy and by providing comprehensive information.

One core component of the complaints procedure is in-person dialog with affected employees. This inclusive integration process enables the Company to develop remedial actions reflecting the needs and expectations of those affected. United Internet attempts to resolve conflicts through mediation and negotiation, so as to arrive at sustainable and mutually acceptable solutions. Compliance managers and the United Internet Vertrauenspersonen offer employees a way of expressing their issues or concerns in person and in a confidential dialog outside of their direct working environment.
United Internet's Vertrauenspersonen offer particular support in the case of professional and personal challenges. In addition, managers can be approached and treat workers' concerns sensitively and in a solutions-driven manner.

The electronic whistleblower system is available 24 x 7 in a variety of languages both internally via the intranet and externally via the corporate websites, and can be used by employees at all segments. The effectiveness of the complaints procedure is assessed both at regular intervals and ad hoc. When reviewing its effectiveness, United Internet follows the effectiveness criteria set out in the UN Guiding Principles on Business and Human Rights. Measures include e.g., surveying affected employees with regard to the remedial actions implemented, regular feedback sessions, and monitoring by the Human Rights Officer. The results of these measures are included in the adaptations made to the due diligence process.

All these measures serve to create trust. Finally, removing barriers to access also enhances workforce trust in the process's credibility. In addition, "sounding board" meetings serve as platforms for feedback and discussion, fostering constructive feedback on corporate processes. These are attended, for example, by selected departmental employees who represent the concerns of their colleagues in the department. Management answers these concerns directly and they are also taken on board by HR.

In fiscal year 2024, 32 reports of potential compliance violations were sent to the Compliance organization via the channels already mentioned, and were checked by it. Of these, five related to discrimination (including harassment), while eight others related to other social factors or matters within the Company's own workforce. An actual violation was found to exist in two of the five potential incidents of discrimination, leading to remedial actions being taken. No reports of potential human rights incidents were submitted. No fines, penalties or compensation payments resulted from the abovementioned incidents and complaints. The confirmed cases resulted in remedial actions being taken. The Management Board and the Supervisory Board's Audit and Risk Committee are informed ion a quarterly basis of reports of possible compliance violations. These clear reporting channels help actively promote a culture of trust, while insights from processing the reports are included in the modification of the due diligence processes.

As part of its complaints management activities, United Internet has implemented a process that is modeled on the steps set out in the DIN ISO 37002 Whistleblowing Management standard, and has established a robust procedure for capturing, documenting, and monitoring employee concerns.

For United Internet, a complaints procedure is only effective if employees are aware of it, if it is considered to be trustworthy, and if it enables reports and complaints to be submitted – before a breach of duty occurs. The Company aims to achieve such effectiveness using a number of measures:

- During the mandatory training on corporate guidelines/policies and compliance, the Company specifically ask questions so as to check whether the material has been understood. Feedback loops are used immediately after the training courses to evaluate whether the content was taught in a clear and memorable way.

- United Internet analyzes the frequency with which communications channels are used to express concerns. Infrequent use of the channels could be due to a lack of confidence or trust, in which case appropriate measures would be taken.

- United Internet uses the Welcome Days forming part of its employee onboarding procedure to ensure that new employees are informed of the existing reporting channels and processes from the start. This promotes a clear understanding of, and trust in, the existing systems from the beginning. These approaches allow the Company to regularly check and confirm that employees are well-informed and that they are familiar with the communications structures. This measure is supplemented by regular communication via information events, intranet contributions, and dedicated wikis.

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Targets for Material Impacts, Risks, and Opportunities

The targets for the material impacts, risks, and opportunities (or "IROs" for short) are examined briefly in the following.

United Internet aims to continuously improve working conditions by creating a safe, healthy, and supportive working environment. Actions taken to achieve this include flexible working models, mental health programs, and the goal of providing all employees with training offerings. This applies in particular in the area of digital skills, so as to support personal and corporate goals. This is also in keeping with the focus goals disclosed under "Diversity and Equal Opportunities" – "Diversity Mindset," "Gender Equity & Female Empowerment," and "Inclusion & Accessibility."

Target achievement is tracked using transparent progress reports, dashboards, and feedback loops, so as to ensure continuous improvement. Digital platforms and interdisciplinary teams support ongoing sharing of insights and suggested optimization measures. These participatory formats ensure that a large number of viewpoints are included in the target-setting process. For example, new training programs are designed to reflect employees' identified qualification needs. This also applies in the digitalization area.

The effectiveness of all actions relating to employees is assessed using a variety of different information:

- In future, trends in employee satisfaction over time will be measured using regular employee surveys. The first employee survey was performed in 2024.

- The employee turnover rate offers insights into resignation rates and the reasons why employees leave, which in turn permits conclusions to be drawn about the effectiveness of the actions.

- Participation rates for training programs, health-related services, and diversity initiatives are measured.

- Career development actions are assessed by documenting promotion rates and through employees' participation in talent programs.

- Employee surveys featuring open-ended questions allow direct feedback to be gained about specific actions. Feedback mechanisms such as 360-degree feedback and targeted surveys facilitate the enhancement and optimization of existing processes.

External benchmarks such as the Net Promoter Score (NPS) offer additional insights into how to optimize strategies.

Workers in the Value Chain

United Internet does business in Europe and North America, in other words it is also active outside its home market of Germany. Consequently, responsibility in the value chain is a material topic for the Company, especially with respect to the protection of environmental, employee, and human rights. Human rights comprise not only 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.

United Internet works together with a large number of companies in the value chain. Both United Internet's own staff and the workers in its value chain – who are outside the direct sphere of influence of its business activities – can be exposed to hazards or grievances. This applies in particular to working conditions and human rights issues. As part of its double materiality assessment, United Internet applied the ESRS methodology to identify both positive and negative material impacts on workers in the value chain. These are described in the following.

IT hardware that United Internet sells or uses to provide internet and telecommunications services contains a number of different raw materials. Among the materials needed are oil (for plastics production), rare earths, lithium, silicon, and copper. These raw materials primarily come from China, Australia, the USA, Chile, and the Democratic Republic of the Congo. Extraction of these raw materials can be characterized by exploitative working conditions and human rights issues In particular the value chain for minerals can involve risks.

In addition to the danger of child labor in cobalt mines and hazardous working conditions for mine workers, employees at supplier operations, self-employed people, and workers at third-party undertakings can be exposed to risks. A lack of occupational safety measures can seriously impair workers' health or in the worst case result in their death. What is more, workers in the value chain can be exposed to abuse, violence, and forced labor without enjoying adequate protection or legal certainty.

The IT hardware that United Internet needs is primarily manufactured abroad, e.g., in China, Vietnam, India, Taiwan, and Japan. Within IT hardware factories migrant workers, women, and contingent labor are particularly at risk. For example, they may suffer from low wages, long working times, a lack of occupational health and safety measures, discrimination, and insecure contracts, often without any or only a small chance of enforcing their rights. Workers can also be exposed to sexual harassment. Inadequate accommodation for migrant workers and foreign employees may further aggravate their exploitation. All these circumstances can potentially have a substantial impact on the physical and psychological health of those affected, and represent a disrespect for human rights.

Human rights issues can also occur in areas of United Internet's downstream value chain: Hardware ordered by customers (e.g., cell phones or network devices) is delivered by shipping service providers. Cases of unfair pay or other working conditions that do not conform to statutory or social standards and that negatively impact the quality of life of the workers concerned may occur in this sector.

United Internet pays attention to diversity and inclusion both in its own operations and in the value chain. It promotes these values by specifically working together with inclusive business partners, especially when it comes to refurbishing IT hardware. This not only contributes to a more diverse and integrative working environment but also to more equal opportunities and social justice in society as a whole. At the same time, it strengthens independence, a feeling of self-worth, and the social integration of persons with disabilities.

Policies Related to Value Chain Workers

United Internet is committed to complying with its due diligence obligations in the value chain.

United Internet's supply chain risk management is centrally organized and embedded locally in the segments. The Company's Management Board has commissioned the Head of Corporate Compliance to monitor the due and proper implementation of the relevant processes and actions by the segments. The individual segment concerned always remains responsible for establishing risk management and for ensuring that the due diligence obligations in relation to direct suppliers are complied with.
United Internet makes financial and human resources available for meeting the due diligence obligations. In fiscal year 2024, a Senior Specialist Compliance and ESG was recruited to coordinate implementation of the due diligence obligations with respect to direct suppliers. A Supply Chain Compliance Manager was recruited at Corporate Compliance to support the Head of Corporate Compliance in his monitoring duties (Human Rights Officer).

United Internet has set out the principles and rules that apply when implementing its due diligence obligations in the value chain in its Policy Statement, the Code of Conduct for Business Partners, the Guidelines for Implementing Supply Chain Due Diligence (SCDD) at United Internet, the Group Guidelines on Dealing with Reports of Compliance Violations and Conducting Internal Investigations, and its Purchasing Guidelines. These policies and guidelines address the positive and negative impacts that resulted from the double materiality assessment. They are described in more detail in the following.

Policy Statement

United Internet has embedded the overarching principles for respecting human rights and environmental due diligence obligations under the German Supply Chain Due Diligence Act (Lieferkettensorg-faltspflichtengesetz – LkSG) in its operating processes. They have been described and published in the Policy Statement.

The Policy Statement describes the human rights policy and the expectations to be met by employees and business partners. The following actions have been taken in order to implemented the strategy set out in the Policy Statement:

- The establishment of a supply chain risk management system (Lieferketten-Compliance Management System, L-CMS) including a clear definition of roles and responsibilities

- The implementation of regular and ad hoc risk analyses and the systematic derivation of risk-based preventive measures, remedies, and controls

- The establishment of a complaints procedure to permit early identification of risks or adverse impacts

- The establishment of reporting channels for regular and ad hoc reporting to the Management Board

These measures cover all workers in the direct value chain plus those who could be directly affected in other ways by the Company's economic activity. If risks are discernible, action is taken so as to effectively stop or mitigate potential impacts.

ESG: Environmental, social, and governance.

See Responsibility in supply chains.

See the German Supply Chain Due Diligence Act

L-CMS: The supply chain compliance management system.

As part of its activities in relation to the L-CMS, United Internet performs regular risk analyses along the direct value chain so as to identify human rights and environmental risks. To do this, it uses a software solution to assess country and sector risks from a human rights and environmental perspective (gross risk). Where a gross risk is identified, the concrete human rights and environmental risks are determined, weighted, and prioritized on an individual basis in the specific context of the supplier concerned. When weighting the gross risks, United Internet hast followed the "Handout on the principle of appropriateness" and the "Guidance on conducting a risk analysis" published by the Federal Office for Economic Affairs and Export Control. In certain cases, e.g., for suppliers with an annual purchasing volume in excess of €100,000 – whom United Internet considers to be more relevant for the supply chain in principle – United Internet performs a specific, individual, comprehensive risk analysis. This is then used as the basis for deriving additional preventive measures if necessary. Human rights coordinators in the local purchasing units handle the implementation and communication of any such measures.

Code of Conduct for Business Partners

United Internet expects its suppliers and service providers to comply with the same principles as the Company does itself. These expectations are described in concrete terms in its Code of Conduct for Business Partners and form part of United Internet's careful selection process for business partners. The code is intended to help guarantee corresponding working conditions in the value chain. At the same time, the goal is to avoid human rights issues in the upstream and downstream value chain and associated potential negative impacts resulting from United Internet's business activities.

United Internet has explicitly committed itself to the prohibition of human trafficking, forced labor, and child labor. This commitment is embedded in the Code of Conduct for Business Partners and must be observed by suppliers and business partners.

Guidelines for Implementing Supply Chain Due Diligence (SCDD) at United Internet

The Guidelines for Implementing Supply Chain Due Diligence (SCDD) describe the structural implementation of the LkSG at United Internet and define core roles and responsibilities within the Group-wide LkS organization.

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Guidelines on Dealing with Reports of Compliance Violations and Conducting Internal Investigations

The Group Guidelines on Dealing with Reports of Compliance Violations and Conducting Internal Investigations define binding Group-wide rules for dealing with reports of violations of human rights and environmental due diligence obligations. They ensure the effective investigation of any such matters.

If Corporate Audit is commissioned in certain circumstances to perform an internal investigation under these guidelines, the audit findings are documented in the investigation report and communicated to the management responsible in the presentation of results, and the resulting recommendations are explained. Risk mitigation actions are then defined on the basis of the recommendations. The actions resolved by United Internet's Management Board are documented in an action tracker tool, with Corporate Audit monitoring their implementation.

Purchasing Guidelines

United Internet's Source to Contract Guidelines are another policy. They contain guidelines and principles for operational and strategic purchasing, and set out the rules governing the tendering process plus demand management, product group management, supplier management, and contract management.

Actions Related to Workers in the Value Chain

United Internet has established procedures so as to incorporate, manage, and optimize matters affecting workers in the value chain. These procedures aim to ensure efficient, transparent, responsible interaction with all involved. In addition, the procedures help to obtain information on the working conditions of workers in the value chain.

The following combined actions enable United Internet to preventively combat risks and proactively support the well-being of workers in the value chain.

- The **whistleblower system** permits anonymous reports and is an important channel for submitting potential complaints in relation to human rights and environmental violations. This ensures that workers in the value chain can be included ad hoc.

- Automated regular screenings and live news tracking are performed for suppliers with an **EcoVadis** rating. This allows United Internet to identify topics and developments that could affect workers in the value chain.

- In **due diligence outsourcing**,[1] connected outsourcing partners undergo a dedicated audit to identify potential risks in relation to the call center agents that they employ, and to derive and implement risk-specific actions.

The strategies adopted to prevent and mitigate negative impacts depend on the relationship between United Internet and the entity causing the risk, the severity of the issue involved, and the ability to influence the suppliers concerned.

Due diligence: Duty of care.

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[1] This does not apply to the Business Access Segment.

Complaints Procedure and Whistleblower System

United Internet has established a complaints procedure to give workers in the value chain access to appropriate remedial action: The Group Guidelines on Dealing with Reports of Compliance Violations define responsibilities, binding rules, and clear processes on dealing with reports of potential human rights issues. These can be reported in confidence via the Integrity Line electronic whistleblower system. Reports and complaints received are used systematically to derive remedial actions for mitigating or ending such issues. Responsibilities and duties within the Company are clearly regulated and defined, so as to ensure systematical implementation of the due diligence obligations. The whistleblower system can be accessed with a single click via a separate menu item in the footer of the United Internet website and is publicly available.

In fiscal year 2024, the whistleblower system was extended to offer separate reporting channels for misconduct in own operations and misconduct in relation to the value chain.

The complaints procedure is an integral part of United Internet's Code of Conduct for Business Partners and is also publicly available to workers in the indirect value chain as well as to United Internet employees and workers in its direct value chain. Business partners are obliged to inform their workers of how to use the whistleblower system. This can lead to an ad hoc risk assessment at indirect suppliers as well, if United Internet has actual indications to suggest a violation of a human rights or environmental obligation.

The whistleblower system is operated centrally for the entire Group by Corporate Compliance. The functions of Head of Corporate Compliance and of the Human Rights Officer at United Internet are performed by the same person. This allows the Company to ensure to efficacy of the procedure. The people entrusted with performing the procedure in the first instance are United Internet's compliance managers. Compliance managers have been installed at all United Internet segments, including Corporate.

The binding internal process for dealing with reports is set in the Group Guidelines on Dealing with Reports of Compliance Violations and Conducting Internal Investigations and is described publicly in the Rules of Procedure for Reporting Misconduct in the Supply Chain. This document clearly sets out the following points:

■ The type of complaints or reports for which the procedure can be used

■ Which complaints channels can be used to submit reports or complaints

■ The steps in the complaints procedure

■ The contacts for the whistleblowers

■ How United Internet guarantees effective protection against discrimination due to a complaint

Insights gained from dealing with reports relating to United Internet's value chain or that the Company receives from whistleblowers who are workers in its value chain are included in modifications made to United Internet's due diligence process. In this way, practical insights can be used to adapt of the goals that have been defined if necessary.

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EcoVadis as a Platform for Sustainability Information in Global Supply Chains

United Internet uses technical solutions supplied by EcoVadis to implement certain due diligence obligations relating to direct suppliers.

- EcoVadis IQ permits a gross risk classification to be made of the entire supplier base.

- EcoVadis Ratings enables a detailed assessment of the sustainability performance of certain business partners in areas such as the environment, employment rights and human rights, ethics, and sustainable procurement. This permits concrete risk determination.

- EcoVadis Academy provides support with conducting and monitoring training measures that are mandatory for high-risk suppliers.

Due Diligence Outsourcing

The Consumer Access Segment has already audited all connected call centers as part of due diligence outsourcing. In fiscal year 2024, a total of six outsourcing service providers were audited. No material indications of negative impacts were found in relation to the social matters of working practices, human rights, and compliance. In addition, regular on-site audits of service providers are performed by Legal Privacy together with the department concerned on the basis of an annually updated audit plan. Under this plan, full audits with two auditors alternate with focused checklist audits over a two-year cycle. Where possible, checklist audits are performed without advance notice, or with only a short notice period.

Promotion of Inclusion in the Value Chain

United Internet actively promotes inclusion, not just as an employer in relation to its own employees but also in its business relationships. For example, the Company has long-term partnerships with recycling specialists AfB and GDW. These two companies make valuable contributions to the employment opportunities for people with physical or mental disabilities. The work performed with the two companies to refurbish IT hardware is in keeping with United Internet's interest in adding social value and positively impacting society.

Tracking the Effectiveness of Actions

The effectiveness of actions is tracked using both technical and organizational approaches. Supply chain risk management was enhanced in fiscal year 2024. The following actions were implemented:

■ The appointment of human rights officers in those companies that have been newly required to have them since January 1, 2024, under the LkSG.[1]

■ The appointment of a central human rights coordinator who coordinates implementation of the due diligence obligations in the local purchasing units

■ The appointment of local human rights coordinators in the purchasing units who coordinate implementation of the due diligence obligations in the purchasing unit concerned and who serve as the interface to any gross risk suppliers

■ Quality improvements to vendor master data so as to increase the quality of the risk assessment

■ The enhancement of risk-based supplier management and the establishment of environmental and social standards in direct supplier selection

■ Training of human rights coordinators in the local purchasing units on fundamental due diligence obligations, on performing the risk assessment, and in relation to their concrete roles as coordinators

Addressing Risks in the Value Chain

Supplier Risk Assessment

United Internet regularly performs a comprehensive risk assessment of direct suppliers so as to identify any necessary measures using a risk-based approach. The Company takes a two-stage approach here.

Firstly, an abstract gross risk assessment of the sector- and country-specific risks to which direct suppliers are exposed is performed. United Internet uses the IT-based EcoVadis IQ Plus tool for this.

This abstract gross risk assessment is used to determine potential high-risk suppliers, which are then prioritized on the basis of the appropriateness criteria (the nature and scale of their business, their contribution to causing the risks, and their ability to influence them). The focus here is on:

■ Suppliers with an order volume of > €100,000,

■ Suppliers with a "high" or "very high" human rights risk and/or

■ Suppliers with a "high" or "very high" environmental risk.[2]

In relation to certain potential suppliers, the annual gross risk assessment will be supplemented by an ad hoc gross risk assessment in fiscal year 2025: With effect from March 1, 2025, all new suppliers with

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[1] Since January 1, 2024, the following United Internet Group companies have been within the scope of the LkSG in addition to United Internet AG, as the Group parent: 1&1 Telecommunication SE, IONOS SE, 1&1 Versatel Germany GmbH.
[2] A six-point scale is used: 1 – very low, 2 – low, 3 – medium-low, 4 – medium-high, 5 – high, 6 – very high.

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an estimated annual purchasing volume in excess of €500,000 will always be subjected to a gross risk assessment, and will run through the two-stage process described here.

The concrete risk assessment builds on Step 1 and further analyzes the gross risk suppliers identified. Where suppliers already have an EcoVadis sustainability rating, this is taken into account. Actions may be specified depending on the rating result and the areas for improvement indicated. Suppliers that do not have an EcoVadis sustainability rating receive an invitation to participate in an EcoVadis rating. Based on the rating result, United Internet prepares a concrete risk profile for the supplier concerned and may derive appropriate measures for improvement.

Standard preventive measures such as the Code of Conduct for Business Partners and contractual clauses, and IT solutions for implementing the two-stage risk assessment represent the organizational and technical foundations for the supply chain measures. They are supplemented by dedicated preventive measures and remedial actions, which are performed either ad hoc or on a risk-driven basis.

Results of the Risk Assessment

In fiscal year 2024, no severe human rights issues and incidents connected to the upstream and downstream value chain were reported via United Internet's whistleblower system.

In the course of the abstract gross risk assessment performed in fiscal year 2024, one gross risk supplier with abstract sector- and/or country-specific risks was identified out of a total of 7,393 vendors who were examined. The gross risk for human rights risks was estimated to be "high," while that for environmental risks was put at "medium-high." As a result, United Internet performed a concrete risk assessment for the supplier using EcoVadis Rating, which determined that the supplier does not meet the requirements in the "Labor & Human Rights" area. Measures for improvement were initiated as a result and a deadline was set for their implementation.[1]

[1] The deadline for implementing the measures ends in fiscal year 2025.

Targets for Preventing and Mitigating Negative Impacts

The procedure for setting the targets and tracking their attainment provides for the indirect inclusion of workers in the value chain. United Internet uses findings from the established whistleblower system to determine, supplement, and adapt the targets.

In fiscal year 2024, United Internet set the following targets for preventing potential negative impacts in relation to working conditions and human rights issues in the value chain:

- With effect from fiscal year 2024, United Internet will analyze 90 % of direct suppliers in relation to environmental, social, and ethical risks with the aim of identifying potential risks with respect to ESG criteria. By 2030, more than 96 % of direct suppliers in the gross risk assessment will have been included in the EcoVadis IQ system.

- With effect from fiscal year 2024, United Internet will invite 100 % of identified gross risk suppliers with a purchasing volume in excess of €100,000 to take part in a comprehensive ESG assessment and will systematically track their participation. The goal is to obtain a detailed picture of the concrete risks to which the suppliers determined are exposed, and to derive the relevant actions from this.

- United Internet is planning to expand the group of gross risk suppliers. Starting in fiscal year 2025, the radius of gross risk suppliers from the abovementioned abstract gross risk assessment is to be expanded to category 4 (medium-high).

- From fiscal year 2026 onwards, United Internet will perform a comprehensive ESG assessment for more than 35 % of its purchasing volume. It is planned to increase the assessment to more than 50 % by fiscal year 2030. In particular, strategic business partners will be assessed using an EcoVadis rating.

- United Internet is planning to train 90 % of employees in purchasing-related functions in sustainable procurement by the end of 2026 using an online course hosted by the EcoVadis platform. The target for fiscal year 2027 is to be increased to 100 %. The goal of the training course is to raise employee awareness for sustainability matters in purchasing and to enable them to identify risks in the value chain early on. Participation rates will be tracked by the central Human Rights Coordinator together with United Internet's Human Rights Officers.

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Consumers and End-users at United Internet

As an internet company, United Internet is laying the foundations for the digital transformation of the economy and society. The Company aims to enable everyone to participate in the digitalization process, and to ensure that this can be done securely and accessibly. From an information security and data privacy perspective, the confidentiality, availability, and integrity of information have top priority. United Internet considers data privacy to be an inalienable basic right. In line with this, enabling customers to decide for themselves just how their data should be handled, and protecting to, is part of United Internet's DNA.

Material Impacts, Opportunities, and Risks in the Area of Consumers and End-users

United Internet's digital services influence the people who use these applications in many different ways. As a digital services operator, United Internet bears a high level of responsibility for the user data transferred to it. This includes e.g., e-mails, private photos, or payment data. A lack of data privacy, inadequate cybersecurity, or data center outages could lead to the loss or publication of this sensitive data. This could result in financial losses or psychological damage for those affected, e.g., as a result of identity theft or fraud. Ensuring this is systematically prevented means that digital security and consumer protection are an integral part of the segments' business models.

United Internet provides the infrastructure and products needed to participate in the digital world by offering and operating telecommunications services, and selling devices and services. United Internet has a social responsibility with respect to the editorial content on Company websites such as WEB.DE and GMX, especially when it comes to the ability to develop informed, well-founded opinions. The dissemination of fake news can lead to readers developing a distorted perception of reality. In the long run, subjective reporting leads to people no longer trusting the news. This makes it easier for bubbles to form in which one-sided content, fake news, and reinforcement algorithms constantly reinforce the user's perspective and blank out other viewpoints. In the long term, this has serious effects on democracy by suppressing the formation of wide-ranging, balanced opinions.

Youth protection is particularly important in the digital environment, since failing to provide the protective measures required to allow children and young people to access the internet securely can have serious consequences. Insufficient control can lead to content that is harmful to young people, illegal, or politically extreme being distributed by e-mail, advertising, or in editorial contexts. This can lead to psychological damage to young users, affect their digital education, and hence negatively impact their quality of life in the long-term. Parents can also be indirectly affected due to the danger to their children.

In an increasingly digital world, digital participation – i.e., the ability to access digital offerings – is a core issue for United Internet. Poor customer service quality can lead to people losing access to their digital services, e.g., if they are no longer able to log in to their e-mail mailbox and do not receive any help. This can prevent them accessing their online banking programs or material information, something that not only strongly impacts the customer experience and damages trust in digital services, but can also lead to financial and intangible losses for users. The consequences for socially vulnerable groups are often more severe, negatively impacting social inclusion. In turn, this could lead to a social risk for United Internet should customers no longer want to use its services. What is more, a mobile network failure, e.g., due to a data center overload, could not only impact user satisfaction but could also lead to claims for damages, contract terminations, and reputational damage.

Fake news: False or misleading information reported as news.

Policies in the Area of Consumers and End-users

This chapter primarily addresses consumers and end-users who are customers, i.e., United Internet's Retail Customer area. In line with this, reporting focuses on the Consumer Access and Consumer Applications segments that serve this customer group. Consequently, when this chapter talks about "customers", it always means actual people, i.e., end-users, and not corporate customers.

United Internet groups its business customers – i.e., companies and organizations – in its Business Applications and Business Access segments. These segments of the Company are addressed in the next chapter of this report.

However, since the United Internet segments' business focus does not make a strict distinction between retail customers and business customers, the policies and actions described can impact both groups of customers.

United Internet pursues clear policies designed to protect consumers and end-users in all of the services that it offers. These include digital security guidelines, data privacy actions, and strategies for improving customer satisfaction. United Internet's internal Data Privacy Policy mandates a uniform level of data privacy, compliance with the General Data Protection Regulation (GDPR), and the way in which personal data must be handled. As regards information security, the Company focuses on complying with international standards such as ISO 27001 and on statutory requirements such as the German Telecommunications Act (Telekommunikationsgesetz – TKG). The policies aim to ensure that the protective goals for user data – confidentiality, availability, and integrity – are met.

With respect to its human rights policy, United Internet focuses primarily on consumer protection in the areas of data privacy, personal privacy, and compliance with the GDPR. United Internet has implemented wide-ranging policies and actions to do justice to this sensitive topic. Consumers can use a number of different channels, such as the customer service organization or Integrity Line – the whistleblower system – to express their concerns and needs. The Company uses education and transparent communication to help raise awareness for digital security and personal privacy among consumers. As part of the process, the latter are also informed about the reporting channels and how to access them. United Internet strengthens the creation of trust in the services it offers through regular security audits and feedback channels, and by including customers in the product optimization process. Initiatives such as "E-Mail made in Germany" also help to ensure high security standards. What is more, channels such as the whistleblower system permit anonymous, data-protection compliant reporting of potential breaches of the rules, thus ensuring protection from reprisals. In this way, United Internet treats both concerns and issues responsibly.

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United Internet informs consumers proactively about the various policies and actions for the IROs that are relevant to them. There are a number of channels for this: In addition to press coverage and the Sustainability Report, the segments use specialized websites, newsletters, help pages, blogs, and the customer service organization to provide information about data privacy rules and contact options.

Children and young people play a particular role in the Retail Customers area since the internet is a core factor for them in communication, in researching lessons, and for entertainment. Developmentally appropriate actions are needed to ensure adequate protection from potential dangers and to enable them to navigate the internet safely. Special policies for this group, including those developed by Youth Protection, are described in a separate chapter.

Involvement of End Customers

Consumer satisfaction with United Internet's products and services is a critical element of the Company's success. Continuous improvements that incorporate consumer feedback are needed to accommodate customers' ever-increasing demands on telecommunications and internet companies. This is why United Internet uses regular customer surveys plus additional market research instruments to identify areas of potential optimization for products, processes, and the customer service organization. United Internet's double materiality assessment included the customer perspective by involving relevant departments such as Customer Experience. The insights gained were underpinned by the results of surveys and market research.

The Consumer Access Segment uses a customer sentiment score (Kundenstimmungswert or KST) as an indicator of customer satisfaction. The KST is based on regular surveys that are conducted at key contact points during the customer journey and cover the entire customer "life cycle." The KST is assessed with the help of defined targets and accompanying assessment guidelines. In addition, customer surveys are used to identify areas of potential optimization for products and processes.

Customer journey: From the first contact with potential customers to their final purchase decision.

The Consumer Applications Segment conducts regular surveys to gage the use to customers of the products and services offered. This is determined using three KPIs: recommendations (as measured by the Net Promoter Score or NPS), customer satisfaction (which uses the Customer Satisfaction Index), and customer trust (which uses the Trust Index).

Actions for End-users and Users

This chapter covers the various concrete actions addressed to United Internet customers. These range from digital security and consumer protection through enabling digital participation down to customer service and facilitating fact-based opinion-forming.

Information Security for Digital Security and Consumer Protection

As a data processing company, United Internet has a high level of social responsibility when it comes to protecting the data transferred to it and hence safeguarding customers from detrimental effects. Customer trust in the information security measures taken is the bedrock for them being prepared to entrust United Internet with their information in the form of digital data such as photos, documents, and e-mails.

Expanding Internet Security

See the European NIS2 Directive.

See the BSI Act: Federal Office for Information Security.

See ISO 27001 Certification.

United Internet's goal is to protect customer information against unauthorized access and misuse. The individual segments' security strategies aim to achieve the protective goals of data confidentiality, availability, and integrity throughout the Group. Security management in the segments is based on highly targeted technical and organizational measures. These are derived from the security guideline requirements, which in turn are based on a variety of criteria. Sources include international standards, and especially ISO 27001, but also legislation such as the TKG, the European NIS2 Directive, or the German BSI Act (BSI-Gesetz – BSIG).

The measures taken to protect the product landscape against unauthorized access and misuse are constantly upgraded. United Internet's information security management system (ISMS) is based on international standards such as ISO 27001, the BSI IT-Grundschutz compendium from Germany's Federal Office for Information Security (BSI), and BSI C5.

Building on these standards, United Internet assesses whether an appropriate, risk-based, effective approach to information security challenges exists – from security management down to implementation of the security requirements in the operating security units. In addition, planning and achieving information security objectives is a key part of implementing and maintaining the ISMS.

Management Using the Information Security Management System (ISMS)

All of the segments have an ISMS. In line with the individual segments' business strategies, the ISMS in the Consumer Access, Consumer Applications, and Business Applications segments is managed by United Internet's Group Information Security Officer (GISO) and the Segment Information Security Officers (SISOs). In the case of the Business Access segment, this task is performed by the Head of Information Security Management. A guidelines management policy is also used. The SISOs are responsible for information security risk management. In addition, they develop security instructions and employee training courses, and are responsible for communication with public authorities, e.g., in the case of reportable security incidents.

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The Technical Security & Abuse Management department is responsible for providing advice on security architectures and applications, systems, and network security. It trains employees how to ensure secure development and operations, performs security tests, and deals with potential security incidents together with other departments. The department also develops and operates systems that are used in abuse management processes. These processes ensure that support is provided to customers in security incidents for which they themselves are responsible, helping them to use United Internet's products securely again.

The SISOs perform segment-specific Telecommunications Security Officer roles, e.g., under the TKG. They report regularly to the Chief Technology Officers for their 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. Internal security architecture experts support the GISO and the SISOs in designing and implementing comprehensive, cross-segment security improvements. Senior management at the Business Access Segment is ultimately responsible for information security there. It commissions the Head of Information Security Management and his department, plus the organizations supporting them, to operate and continuously improve the ISMS. In this way, United Internet establishes structured, targeted security management.

In the Business Access segment, United Internet has organized information security in keeping with the Three-Lines-of-Defense (TLoD) model. Information Security Management represents the second line of defense under this model. Among other things, the department develops and resolves policies and work instructions that serve as the basis for operational security measures, requirements, and activities. These are then implemented by the staff responsible in the various departments, the first line of defense. A Security Operations Center works 24 x 7 to identify, target, and remedy security attacks. The Head of Information Security is also the Business Access Segment's Telecommunications Security Officer under the TKG and reports regularly to the management board.

Three Lines of Defense (TLoD) model: A framework for organizing risk management.

Information Protection Measures

The BSI has detected an ongoing high threat level in cyberspace. In addition to offering telecommunications technology, United Internet uses information technology to provide services relating to business processes whose availability and proper functioning 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, lead to result in customer data being read, deleted, or misused. Potential threats from the internet represent one of the largest risk clusters facing United Internet, measured in terms of their impact. Vulnerabilities could have far-reaching consequences for customers. United Internet has taken the technical and organizational security measures described below, among others, to contain such risks. No sanctions in the form of fines were imposed on United Internet in the 2024 fiscal year for security violations or other security-related incidents.

See The State of IT Security in Germany 2024 (in German only).

Technical Measures

- **Secure software development:** The best protection against vulnerabilities is to prevent them arising in the first place. All segments use various maturity levels of the Secure Software Development Life Cycle (SSDLC), the methodology for which incorporates security in the software development process right from the start. Integral components of product development include actions such as threat analyses, dual control source code reviews, automated checks, developer documentation, and application tests, among other things. As the use of agile development methods and new technical platforms spreads, the SSDLC is being continuously expanded to include software dependency analyses up to and including secure (software) containerization.

- **Global distributed DDoS shield**: Distributed denial of service attacks (DDoSs) are concerted internet attacks originating from multiple sources that are designed to reduce the availability of services. The Group works together with partners to protect United Internet against these attacks using an internally developed global DDoS shield, which is optimized continually and which is deployed in the Consumer Access, Consumer Applications, and Business Applications segments. An internal team of experts is entrusted with continuous improvement of the DDoS mitigation platforms and with maintaining a constant high level of security. The Business Access segment uses a DDoS product from an external provider.

- **Systematic use of encryption – Transport Layer Security (TLS):** TLS is used throughout United Internet for encrypted customer data transfer. In addition, the Group makes TLS functionality available to customers so as to protect their data traffic, e.g., when entering passwords or payment information. United Internet bases the strength of its encryption on recognized international authorities such as the U.S. National Institute of Standards and Technology (NIST) or Germany's BSI.

- **Georedundancy**: United Internet operates data centers in multiple, geographically discrete locations in Europe and the U.S.A. This allows the Company to store and back up information at a variety of different locations and minimize the risk of business interruptions and data losses caused by external factors.

- **Certification of Company data centers:** United Internet ensures that it can offer customers the highest possible security standards by having its own data centers certified. These include the data centers belonging to the Business Applications Segment, the data centers and technical spaces in the Business Access Segment that are within the scope of certification, and some system operations at Customer Support, all of which are certified in accordance with ISO 27001 and BSI-IT-Grundschutz. Other security certifications are obtained for areas above and beyond the data centers; these include the IT-Grundschutz or BSI C5 (cloud security) certifications recognized in Germany, plus international standards such as PCI DSS (in the area of electronic payments systems). In addition, business continuity management (BCM) in the Business Customers area is constantly enhanced.

PCI DSS: Payment Card Industry Data Security Standard.

Business Continuity Management (BCM): The organizational unit within a Company responsible for the establishment and implementation of efficient emergency and crisis management.

Organizational Measures

- **Information security training for staff:** Above and beyond United Internet's technology, humans are an important and ever-present aspect of its security chain. Basic and refresher training taking the form of e-learning courses is used to provide employees with information on security issues. This mandatory e-learning must be repeated every two years. Classroom training is also offered for knowledge-building.

- **Information security rules:** United Internet provides employees with a comprehensive rulebook to serve as a guide in all areas of information security. The mandatory Information Security Policy serves as the formal basis for this within the Group. This rulebook is continually enhanced and updated at segment level so as to reflect up-to-the-minute technological challenges. It is disseminated using a variety of different communications channels, depending on the target groups concerned. In addition to the training courses that have already been mentioned, tips and tricks and explanations of the rules for key employee roles are available on the intranet. The regular introductory event, security training, and the intranet also provide information on contact points to which staff must report potential security incidents, or suspicions of such events, without undue delay. This reporting obligation encompasses events in which applicable rules are being breached or that could otherwise pose a danger to the Group.

- **Security audits**: Product, process, and system audits are performed in order to ensure the effectiveness of the ISMSs in the segments. They are supplemented by checks performed by the departments themselves and by additional audits. These audits, which are often commissioned externally, are supported by the local security organization. One increasingly common tool here are maturity models. Maturity models offer an efficient way of planning effort-intensive, in-depth audits more effectively. They allow audits to be planned for those places in which they will support maturation most effectively. In particular, the technical departments that are responsible for customer data use a security maturity model developed by Information Security. As a result, they benefit from a clear assessment of how they are developing. The model also provides a way of ensuring independent, focused, and comparable progress.

- **Continuous monitoring**: The various IT systems are monitored continuously in order to discover any data vulnerabilities as quickly as possible. In addition to local monitoring, the Security Incident and Event Management System (SIEM), which has been customized internally and which was migrated in fiscal year 2024 to a more modern platform, permits any incidents to be captured and can trigger appropriate responses. The time taken to distinguish between security-related incidents (e.g., attacks) and incidents that are not security-related (e.g., interruptions to power circuits) is measured to facilitate continuous improvement. The response times from the point at which notification of a problem is received to its resolution are also logged. In addition, United Internet has defined internal targets for certain protective goals, such as data availability.

Security Incident Handling

All business segments have defined standardized processes for handling security incidents in compliance with standards such as ISO 27001. Once a significant incident is detected, a trained incident manager takes responsibility for its resolution. Where necessary, he or she also consults the Security Team or external consultants.

When integrating acquired companies, United Internet reviews the existing technical and organizational information security measures both before the combination and at key points in the subsequent integration process.[1] A maturity analysis based on international standards is used for this. The level of maturity established in this way is supplemented by a risk assessment complete with recommended actions. A range of integration measures are then resolved and implemented, depending on the results and the business strategy. The segments' security organizations assess the maturity level and the measures to be taken, and determine whether it makes sense to integrate the acquired company with United Internet's ISMS. The goal is to establish and maintain an appropriate, Group-wide security standard.

Data Privacy

United Internet ensures that personal data is protected, and checks the admissibility of processing personal data, in line with the European GDPR and the national regulations applicable in the countries in which it operates. This is not merely a compliance requirement but is also in United Internet's own interests. This is because the lawful, secure, and responsible handling of personal data, especially in relation to internet use, is always in the public eye. In particular, United Internet's customers trust it with the data for their roughly 29 million fee-based customer contracts and roughly 39 million ad-financed free accounts worldwide. That is why guaranteeing strict security and systematically protecting customer data are part of the Company's DNA. Data privacy and information security at United Internet are aligned in all cases with the current requirements of, and strict standards applicable to, data protection in Europe and Germany.

Protecting personal data is a core part of United Internet's core philosophy, enabling it both to meet its own standards and to enable customers to decide for themselves what happens to their data. At the same time, this protection is one of the foundations of the Company's business. United Internet explicitly acknowledges that data privacy is an inalienable basic right and has established processes designed to ensure that data privacy rights are taken into account at all times in its day-to-day business. Infringements of data privacy rules can be caused by human error or technical vulnerabilities, among other things. Such incidents could lead to United Internet losing its customers' trust.

In line with this, the goal of United Internet's data privacy actions is to ensure compliance with data privacy requirements throughout the Group, and to embed this in its systems, processes, and products. In practice, this means tracking developments at the legislative level, in case law, and in supervisory practice, plus monitoring technological risks and threat scenarios, and continuously adapting the data privacy management system on this basis. The segments have created their own individual data privacy organizations, guidelines, and processes for this. They have established their own data privacy units and appointed data protection officers. Other data protection roles have been established where they are needed to implement the data privacy goals, bearing in mind the individual segment involved, its size, and the risks involved.

[1] This process does not apply to the Business Access Segment.

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United Internet uses the following tools to ensure compliance with data privacy requirements in the Group:

- **Embedding data privacy expertise 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 rules**: United Internet's internal policies facilitate compliance with data privacy requirements and best practices. Among other things, they specify the basic data privacy rules that must 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**: United Internet wants 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. Regular employee training courses are held to achieve this.

- **Contact with supervisory authorities**: United Internet's data privacy departments are in regular contact with the competent data protection supervisory authorities, in particular so as to process customer concerns that have been passed on by the authorities. Set reporting and review processes have been defined for data privacy incidents. Where an obligation to report them exists, they are reported to the supervisory authorities. A total of 27 reports were submitted to the competent data protection supervisory authorities in fiscal year 2024.

- **Effective detection through complaints procedures**: Customer questions and complaints about data privacy are handled by trained staff in special data privacy teams, who work in close cooperation with the specialist data privacy units in the segments concerned. In addition, employees can contact the data privacy units or their data protection officer in confidence at any time to discuss data privacy issues arising in the course of their day-to-day work.

- **Checks for monitoring effectiveness**: United Internet's data privacy units are able and authorized to perform internal data privacy checks at any time. In addition, independent audit organizations can be commissioned as needed to perform external, objective data privacy audits in order to identify internal potential for improvement. The data privacy units are also entitled to check service providers and subcontractors in the course of their controls.

- **Greater data privacy through continuous enhancement of technical and organizational safeguards:** Customers entrust United Internet with their personal data. The segment security standards that have been implemented are constantly enhanced and improved to ensure that this data can be protected.

Compliance with Youth Protection Requirements

United Internet supports youth protection and educating children and young people on how to behave on the internet. The internet is a key part of children and young people's everyday lives and is used for communication, researching lessons, and entertainment alike. However, in many cases they are not media-literate or experienced enough to deal with unfamiliar life issues or inappropriate content that they discover there. This means that they have difficulty in assessing risks and therefore cannot adequately protect themselves. Developmentally appropriate actions and education on possible dangers and risks are therefore needed. This is the only way in which United Internet can guarantee adequate protection

for children and young people and hence enable them to navigate the internet safely and in an age-appropriate manner.

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 product launches, and any necessary modifications are made. This enables United Internet to ensure that children and young people are not confronted with inappropriate content. In addition, care is taken to ensure compliance with youth protection legislation for both advertising and editorial content. United Internet finds the right balance between providing a comprehensive range of information and protecting children and young people by, for example, managing the way in which information is presented and the times at which it is transmitted.

The segments have appointed youth protection officers who act as contacts for youth protection issues and advise the various departments and functions internally. They also act as the central contacts for external stakeholders, liaise regularly with other youth protection officers, and represent United Internet in its dealings with associations and supervisory authorities. An additional youth protection officer was appointed during fiscal year 2024 and the officers' responsibilities focused on one segment each, to the extent that this topic is relevant for the business model concerned. In addition, youth protection e-mail mailboxes have been set up for United Internet's portals; the details are given in the legal notices and youth protection sections of the sites concerned. These mailboxes allow people outside the organization to contact the youth protection officers with questions or complaints.

Above and beyond this contact information, the portals' youth protection sections[1] 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.

The Consumer Applications Segment ensures that the advertising environments on the WEB.DE and GMX portals are serious and trustworthy, in particular by implementing youth protection measures such as not targeting minors. Advertising for alcohol, tobacco, and erotica is highly restricted. Guidelines forbid advertising that is aimed against equality or diversity. Advertising defaming social groups, that contains unconstitutional, subversive, sexist, or racist material, or that glorifies violence or war is also prohibited.

Facilitating Digital Participation

United Internet provides many people with access to a digitalized world. However, the demands customers place on its products and services change and develop all the time. Consequently, continuously upgrading its offering, and hence ensuring current and future customer satisfaction, is of central interest to United Internet. This can be seen from a range of different projects and actions.

[1] The Consumer Access Segment does not have a youth protection section but it does have a youth protection officer.

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Customer Orientation in the Business Customers Area

In the Consumer Access Segment, construction of the first pan-European fully virtualized mobile network has been based on innovative Open RAN technology from the start. Service and product offerings are continuously upgraded, with customer interests being included in the process.

The Business Applications Segment is participating in a number of initiatives designed to promote Europe's digital infrastructure. One of these is GAIA-X, a federated data infrastructures project that aims to increase data sovereignty and to give users more control over how their data is stored, processed, and exchanged within a secure, open framework. IPCEI-CIS is an initiative for developing cloud architectures to promote digitalization in Europe. It is accelerating the expansion of an energy-efficient, digital infrastructure, enabling more people to participate in the digital economy. In this context, United Internet offers both a way of designing one's own internet presence but also the infrastructure needed to share one's own content, opinions, products, and services. This promotes both Europe's digital economy and diversity of opinion. Indecent, illegal, or immoral content is excluded through specific terms of use.

See GAIA-X.

See IPCEI-CIS: IPCEI Next Generation Cloud Infrastructure and Services.

Company brands GMX and WEB.DE offer e-mail mailboxes with associated cloud storage. The freemail offerings do not cost users anything and hence allow socially disadvantaged groups to participate in digital daily life. Information channels such as the blogs on United Internet's portals offer easily understandable tips about e-mail, the digital world, and security, teaching key skills needed to use these new media. Parents and legal guardians are made aware of issues relating to digital participation by children and young people, and of how to ensure a healthy relationship with digital media, in a blog and a quarterly newsletter, with topics including e.g., "cybersecurity for kids." A variety of blog articles are used to address sociopolitical hazards in the digital environment resulting from hate speech, fake news, or fake images. In addition, critical internet trends such as sharenting or child influencers are discussed.

Sharenting: The practice of parents or other adults sharing photos and videos of children on the internet.

High Security Standards for E-mail Accounts

In the area of e-mails, protecting customer data has top priority. At United Internet, e-mails and data are processed in line with the European GDPR and are stored solely in Germany in line with German data protection requirements. The Company's GMX and WEB.DE brands 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 the market environment. The e-mail portals work continuously to improve the recognition and filtering of spam – unsolicited or harmful messages – so that it does not reach users in the first place. 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 used for advertising purposes.

See "E-Mail made in Germany" from GMX and WEB.DE (in German only).

See "Cloud made in Germany" from GMX and WEB.DE (in German only).

E-mail providers deployed improved methods and data science in fiscal year 2024, and again succeeded in increasing the proportion of spam mails that were recognized and filtered out by continually enhancing their spam scanners. As a result, the proportion of incoming e-mails flagged by customers as spam declined by 11% year-over-year. This increased both the relevance of the e-mails received and the security with which they could be processed further.

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

netID – The European Log-in Standard

Users have to register and enter a profile name and password for almost all internet offerings, including online shops, social media, and app stores. Trying to manage such a large number of IDs and passwords is a major challenge for customers. Single sign-on services offer a solution here, allowing users to register with a large number of online services using a combination of their e-mail address and password. 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 U.S. offerings in this area. This independent foundation developed the netID open standard – a central log-in that is "made in Europe" and with which customers can log in to more than 90 partner offerings at present. At present there are roughly 15 million active netID users outside United Internet's network. United Internet's e-mail platforms are among the 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.

Third-party cookies: Cookies that are not set by the website operator but by third parties.

netID uses a stable identifier to recognize users instead of third-party cookies, which are increasingly being blocked. 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, focusing in particular on transparency and users' 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.

Freely Accessible News Sources

The Company's brands offer users not only e-mail and cloud services but also unrestricted access to content from their own, independent editorial team. The editorial news offering is not limited to the German market, but is also to be found on the localized national portals in e.g., Austria and Switzerland. Users of other country portals in the U.S.A., the United Kingdom, France, and Spain are offered an automated news feed in the language of the country concerned. Strict rules apply to adverts in all cases in order to protect customers from misleading advertising or offerings from the tobacco industry, for example. A total of 9% of Internet users in Germany use GMX, and 12% use WEB.DE, as sources of news every week. What is more, 5% (GMX) and 7% (WEB.DE) of users access the two freemail portals to obtain information at least three times a week. These figures are documented in the Reuters Institute's Digital News Report 2024.

Dangers for Fact-based Opinion-forming

The World Economic Forum's Global Risk Report 2024 identified the topics of "misinformation and disinformation" as the greatest global risk in the next two years. The substantial reach of the United Internet brands' editorial offerings means that these are considered to have considerable influence in shaping opinions. The Medienvielfaltsmonitor, which is published by Germany's state media authorities (Landesmedienanstalten), puts WEB.DE in second place and GMX in third place on the online opinion market, with 3.5% and 3.0% respectively.

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This means that the editorial team for United Internet's portals has a particular responsibility to ensure informed, well-founded opinion-forming. The team has developed a number of policies to combat the spread of fake news and associated hazards for readers:

Editing Guidelines
- The rules governing how editorial staff work are made transparent for the public and are published.

- Specific reader questions are taken up and answered in longer articles in the "How the editorial team works" section.

User Feedback
- Regular reader action days are used to identify potential for improvement in reporting.

- A dedicated Community Management team handles hundreds of user questions a day so as to be able to respond to their feedback immediately.

Transparency
- Ownership details, financing, and editorial guidelines are published in a questionnaire from the Journalism Trust Initiative founded by Reporters Without Borders. The answers to this questionnaire are also independently validated by Deloitte and then certified as complying with CEN Workshop Agreement 17493. The certification is renewed every two years.

The editorial team was awarded the "Nachhaltigkeitspreis Medien Bayern" ("Sustainable Media in Bavaria") prize at the end of 2023 for its transparent working methods; among other things, the team reveals its sources, corrects errors in a manner that is transparent for readers, and clearly distinguishes between opinion pieces and information.

Concrete Targets
- Regular recertification of the portals' news offering in accordance with CEN Workshop Agreement 17493. The next recertification is scheduled for the beginning of 2026.

- Regular update to the guidelines for the Bavarian Nachhaltigkeitspakt Medien ("Sustainability Pact for the Media") by the Bavarian Regulatory Authority for New Media. The next update is scheduled for the end of 2025.

Customer Service for End Customers

Ensuring Service Quality

Customer service is often the first point of contact that end customers choose when they need help with United Internet's products and services. This makes easy accessibility and professional advice that can solve customers' issues as soon as possible all the more important. The main focus in the Consumer Access and Consumer Applications segments is on products and services for the Retail Customers area.

An average of 36 online customer surveys a month are conducted in the Consumer Access Segment. More than 90,000 customers a month take the opportunity to provide feedback. The feedback provided in the survey, and especially the free text, is evaluated in detail and used to identify areas of potential optimization for products, processes, and the customer service organization alike. The online questionnaires are supplemented by other qualitative and quantitative market research instruments,

data analysis, and research based on secondary sources so as to obtain a comprehensive customer picture. All in all, the monthly online surveys were supplemented by 18 additional surveys in fiscal year 2024.

Actions and projects aimed at enhancing customer satisfaction include the following:

- **Technical problems:** Personal support in cases of technical problems

- **Customer migration**: Migration to the 5G network including a survey of migration customers and close monitoring of satisfaction with the network

- **Mobile onboarding process including number porting (MNP):** Review and revision of the onboarding process to ensure consistent, error-free, and understandable communication

- **Broadband onboarding process (DSL and FTTH):** Regular testing of processes for functionality and process reviews to ensure consistent, error-free, and understandable communication

- **Regular market research**: Regular market research and the associated evaluation of brand image attributes

In fiscal year 2024, United Internet stepped up its customer journey analyses so as to be able to cater to customer needs even better.

Cross-functional teams in the Consumer Access Segment visualized and discussed existing customer journeys and derived actions from these. These insights were shared with the members of the management board. The format is repeated at regular intervals. In addition to the existing surveys, customers were contacted about specific questions by telephone and in-depth interviews performed which helped with the concrete analysis of conspicuous errors.

The Consumer Applications Segment ensures customer service quality using precise working instructions and a comprehensive knowledge database. The customer service policy is based on a structured authentication process, ensuring that only eligible customers have access to information and support in relation to their e-mail mailbox. The process begins with an identity check in which customers must provide basic information such as their full name, registered e-mail address, and additional customer-specific data by phone. Only after this has been successfully authenticated is it possible to obtain either information about the e-mail mailbox or support with specific issues. Customer Service employees are trained to perform the authentication process in a friendly, efficient manner and to support customers where necessary. This approach not only guarantees data security but also reinforces trust in the service. The policy promotes secure, transparent communication between the e-mail provider and its customers, while simultaneously ensuring compliance with data privacy requirements.

The Consumer Applications Segment is currently working on introducing a quality feedback report containing standard KPIs such as the Net Promoter Score (NPS) and customer feedback so as to measure progress.

DSL: Digital subscriber line. The name given to standards permitting high-speed data transfer.

FTTH: Fiber to the home. The fiber-optic network is laid directly to the user's home.

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Stability of the Mobile Network

The products in the Consumer Access Segment and the business processes needed for them are based on a complex technical infrastructure and a large number of software systems (for cell towers, data centers, customer management databases, statistical systems, etc.). Constant adaptations to changing customer needs leads to the increasing complexity of this technical infrastructure, which regularly requires changing. This – and also major technical modifications (such as data migration) – can lead to disruptions or outages. Information on this is provided in the chapter on Entity-specific Governance Topics. Should, this affect systems used to provide services, for example, Consumer Access might not be able to provide customers with a warranted service temporarily.

United Internet combats these risks by making specific architectural modifications, using quality assurance measures, and through the georedundant (physically separate) design of core functionality. In addition, a variety of software- and hardware-based safeguards are used to protect the infrastructure and ensure availability. Tasks are distributed so that risky actions or transactions are not performed by a single employee acting alone but rather in keeping with the principle of dual control. Moreover, manual and technical access restrictions ensure that employees can only perform tasks in their own areas of responsibility. Data is regularly backed up and stored in georedundant data centers as an additional security measure against data loss.

The Consumer Access and Business Access segments are working together to build and run the fully virtualized 5G mobile network based on the new Open RAN technology. The results of this cooperation can be seen in the links to the 5G locations (comprising front-, mid-, and backhaul links), the operation of the backbone network, and the expansion of dedicated data centers for network operations. Since this telecommunications infrastructure has been identified as of material importance for United Internet, this topic is addressed in greater detail in the chapter on Entity-specific Governance Topics.

Backhaul link: The connection between a component located at the outer edge of the network and the core network.

Entity-specific Topics in the Social Area: Customer Orientation in the Business Customers Area

The Business Applications and Business Access segments focus on products and services for business customers. The actions described in the following relate to the potential impact of "Consequential damage for customers due to poor service quality" and hence relate to the business customer service function. The policies described in the previous chapter that are designed to ensure retail customer satisfaction also apply in the context of business customers and have not been repeated here.

Actions to Enhance Customer Satisfaction in the Business Applications Segment

One core goal for United Internet's Business Applications Segment is to further enhance its customer-driven approach in the Business Customer area. This focus can also be seen from the fact that the Customer Support, Service Delivery, and Service Improvement teams report directly to the Chief Operating Officer (COO).

These teams assess processes for their intuitiveness, efficiency, and contribution to business customer satisfaction. A variety of feedback mechanisms and KPIs are used to effectively determine business customers' needs and preferences. "YourVoice" surveys and user experience labs allow United Internet to collect direct feedback on a broad range of topics.

Artificial intelligence is deployed to analyze feedback across different channels in real time and to obtain insights into business customers' experiences and expectations. The use of this technology serves to maintain customer satisfaction.

The feedback collected is decisive in being able to identify areas in which improvements or innovations are necessary. It is used to tailor strategies and services to business customers' expectations.

The Personal Consultant Program assigns an expert to each business customer to ensure that the support received matches their individual needs. It allows United Internet to directly support business customers and accommodate their specific requirements. This applies in particular to small enterprises and craft business wishing to develop or expand their online presence.

Gemba Walk: An in-person walk-through of the place where work is performed so as obtain an impression of the day-to-day work in Customer Services.

One particular focus in United Internet's Business Customers area is on the dialog between customer service staff and management. Agent round tables and Gemba Walks are used to encourage this dialog and ensure that insights from customer contact are incorporated directly into service improvement strategies.

GENERAL INFORMATION   ENVIRONMENTAL INFORMATION   SOCIAL INFORMATION   GOVERNANCE INFORMATION   ANNEX   101

Employees at United Internet

Workers in the Value Chain

Consumers and End-users at
United Internet

**Customer Orientation in the
Business Customers Area**

Actions to Enhance Customer Satisfaction in the Business Access Segment

The segment offers tailor-made communications solutions, a broad portfolio of services, and comprehensive, personalized customer support to meet business customers' needs. The goal is to sustainably improve customer satisfaction and strengthen customer loyalty by adopting a comprehensive, customer-driven approach.

The Business Access Segment has aligned its organizational structure, which takes the form of specialized, customer-driven departments, with high-quality customer service. This helps embed the customer focus in the organization and processes, so as to achieve a lasting improvement in satisfaction.

United Internet's Business Access segment emphasizes its personal support for business customers. The latter are supported by service agents who are specialized in their individual needs, are in regular personal contact with them, and work closely and trustingly with them to discuss all topics, identify areas of potential optimization, and derive relevant actions to be taken. In addition to these dedicated service agents, business customers have access to a number of different contact points that provide support and help find efficient solutions for their issues. For example, business customers can use a Service & Support Center in Germany and a business customer hotline to discuss their issues directly and in person. In addition, customers can access a number of service portals via the segment's website.

See the Service & Support Center (in German only).

Specialized departments work closely together with other departments across organizational boundaries so as to continuously improve customer-related processes. One material factor in this continuous enhancement process is the feedback received from business customers. Regular existing customer surveys and touchpoint surveys are core tools used to collect and monitor relevant satisfaction scores. Other key ways of ensuring service quality are additional care calls after powering up, plus outbound campaigns. These are used to evaluate customer feedback so as to identify and improve potential areas for criticism.

Outbound campaigns: Marketing campaigns designed to reach a broad target group.

The Business Access Segment also follows established international standards with respect to customer service quality and process improvement. This is underscored by its certifications, which are regularly renewed and which attest to optimal implementation of customer requirements, the customer satisfaction generated, and on-schedule delivery (quality management system in accordance with ISO 9001:2015), plus the measures taken to ensure service provision for business customers (service management system in accordance with ISO/IEC 20000-1:2018). The quality of the customer services can also be seen from other, additional assessments. For example, the Business Access Segment won an award for "Best after-sales service" in the "Internet Access 2024" category from Chip magazine and market research company Globis Consulting.

See the Auszeichnung für 1&1 Versatel (in German-only).

As part of its defined policies, the Business Access Segment performed the following actions to optimize its customer service and enhance customer satisfaction in fiscal year 2024:

- **First-level support quality initiative:** Increase in the first call resolution rate in first-level support through additional qualifications and best practice sharing

- **Push campaign service hotline:** Optimization of the customer experience for the service hotline through targeted measures in the area of service provider management

- **Tool optimization:** Enhanced transparency, more efficient processes, and improved bases for decisions in regional customer management as a result of optimizing a dedicated tool solution

The Business Access Segment established structures and processes to measure, analyze, and hence improve business customer satisfaction continuously and sustainably using KPIs. Customer satisfaction has been increased sustainably in recent years, with its score rising from 71 points in fiscal year 2023 to 73 points in fiscal year 2024.

GOVERNANCE INFORMATION

Business Conduct

United Internet is committed to transparent, responsible business conduct as set out in the German Corporate Governance Code and employs comprehensive compliance and risk management to ensure integrity, compliance with the law, and sustainable business practices. Defined Corporate Values, Leadership Principles, and the Code of Conduct serve as the basis for thinking and acting together at United Internet.

The double materiality assessment resulted in material impacts and risks in relation to business conduct, which are described in more detail in the following.

Business conduct that is based on responsibility promotes value creation within the Company. It conserves resources and reduces pollution. At the same time, fair and respectful interaction within the Company creates a positive working environment that supports social justice. This contributes to the Company's resilience and hence to long-term job security and a sustainable value chain.

One material point here is compliance with internal policies and guidelines. Inadequate prevention/a lack of awareness among employees regarding internal guidelines such as the Code of Conduct can facilitate disrespectful behavior and negatively affect the corporate culture. These impacts may lead to employees experiencing psychological stress resulting in damage to their health.

Compliance with existing laws and guidelines, including environmental requirements, is extremely important to United Internet, since violations can lead not only to negative consequences for the environment and society but also to fines, and can damage the Company's image. Illegal or unethical business practices such as corruption, bribery, and other forms of illegal conduct can lead in individual cases to criminal prosecution.

Both violations of existing laws and guidelines and the failure to integrate sustainability matters into products and services could negatively impact the Company's brand image. This could result in the loss of customers and in turn to lost revenue for United Internet.

See the German Corporate Governance Code.

Role of the Management and Supervisory Bodies

The Management Board and the Supervisory Board issue a public declaration of compliance each year in which they commit to largely follow the practices recommended in the German Corporate Governance Code. The small number of justified derogations are explained in detail so as to inform stakeholders in full about the corporate governance structures. In addition, the Management Board reports regularly to the Supervisory Board and the latter's Audit and Risk Committee. The focus here is on the enterprise-wide internal control system and the risk management system, which also cover sustainability-related targets, plus the internal audit system and the compliance management system.

See the Reports on the United Internet website.

In addition, the Company encourages the continuous professional and personal development of the members of the Supervisory Board through specific training and CPD measures, so as to meet business conduct and market environment requirements. Among other things, a Supervisory Board member took part in a dedicated event on the topic of sustainability. Moreover, United Internet's Supervisory Board received training on current developments in digital law. The bodies' professional skills are show in the "General Information" chapter.

Business Conduct Policies and Corporate Culture

The following sections describe the processes and systematic procedures used in relation to business conduct and corporate culture. The goal of this procedure is to enhance the resilience of all business activities through responsible business conduct that takes a long-term focus. United Internet is committed to observing the United Nations' Universal Declaration on Human Rights and bases its activities on the UN Guiding Principles on Business and Human Rights. It has included principles designed to ensure respect for human rights in its Corporate Values and its own codes of conduct. This applies both to its internal Code of Conduct for employees and to its Code of Conduct for Business Partners. The Company's Policy Statement describes its approach to implementing human rights and environmental due diligence under the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG), and encompasses the human rights strategy and the expectations to be met by employees and business partners. The Guidelines for Implementing Supply Chain Due Diligence (SCDD) ensure appropriate and effective implementation of the due diligence requirements under the LkSG, describe the organizational structures and workflows for implementing the LkSG, and define the relevant governance structures at United Internet.

Corporate Values and Leadership Principles

United Internet's corporate culture is a critical success factor that has a decisive effect on the working environment, increases employee satisfaction, and promotes productivity. It is constantly enhanced, e.g., through regular employee surveys, team-building activities, interdisciplinary projects, and conferences and networking events.

The Company considers it highly important to have a clear, common corporate culture that is based on its Corporate Values, goals, and ethical standards, and that is individually tailored to the Company's segments. The result is fair, respectful, rules-based interaction within the Company. The Company defines its Corporate Values and Leadership Principles, and derives necessary skills, in coordination with the management level. Managers play a key role here since authentic leadership, a feedback culture, and their function as role models significantly influence the corporate culture. Workshops, feedback sessions, and employee surveys are used to continuously enhance the culture. Topics such as employee satisfaction, diversity, and ethical conduct are discussed in Supervisory Board meetings and also at regular intervals with the members of the divisional boards of management responsible for them. Topics include the following:

- Transparency and openness: A culture that is based on trust and honest dialog

- Respect and diversity: Promotion of respectful dealings and the integration of multiple perspectives

- Sustainability and responsibility: Commitment to social and environmental responsibility

- Management-level support for corporate culture: Managers lead their employees by example and by clearly communicating their expectations. Managers are actively encouraged to obtain feedback

- Provision of training and e-learning courses (e.g., diversity e-learning course) to strengthen cultural skills

- Internal communications platforms (e.g., intranet, meetings) to share news and views on cultural topics

Compliance Management System (UI-CMS)

For United Internet, compliance means observing all statutory requirements and internal guidelines, and acting in accordance with the Corporate Values.

United Internet is aware that violations of statutory provisions and requirements do not just have legal consequences and run the risk of fines; they also entail a loss of trust placed in the Company by its shareholders, customers, business partners, and employees. United Internet AG's Management Board has established the Group-wide, risk-based UI-CMS to preserve this trust and ensure compliance with statutory requirements and internal guidelines.

The UI-CMS is described in the Compliance Guidelines. These binding Guidelines for the United Internet Group's Compliance Functions define the roles and responsibilities in the Group-wide, cross-segment Compliance organization. They are supplemented by a cooperation model, which is regularly updated and expanded to include new issues. Together, the Compliance Guidelines and the dynamic cooperation model comprise United Internet's compliance framework.

The overarching objective of all compliance activities is to prevent compliance violations. The aim is to achieve this by taking appropriate measures that are aligned with the Company's risk position. The three levels of activity – "Prevent, Detect, and Respond" – are observed in all cases.

Corporate Compliance helps the segments conduct their business activities in line with the rules. The focus is on anti-corruption, policy management, establishing confidential reporting channels, and protecting whistleblowers.

Compliance Organization

The UI-CMS features decentralized Compliance units at segment level plus Corporate Compliance at the Corporate level. Segment compliance managers are responsible for the concrete design of the segment-related CMS and implement compliance measures at segment level.

The Group Compliance Committee serves as a platform for structured exchanges between Corporate Compliance and segment compliance units, and aims to enhance the UI-CMS in a harmonized manner and to shape compliance uniformly within the Group. The uniformity of Group Compliance is ensured among other things using Group-wide rules, common technical systems, and agreed reporting channels.

United Internet's segments are responsible in their own right for ensuring compliance with statutory provisions, with the Compliance Guidelines, and with the additional internal compliance guidelines in their respective segments. The Head of Corporate Compliance, representing the entire Group-wide Compliance organization, reports directly to United Internet's Group General Counsel, the Group CFO, and the Audit and Risk Committee established by United Internet's Supervisory Board.

Code of Conduct, Guidelines, and Statements

United Internet's defined Corporate Values, Leadership Principles, and Code of Conduct are at the heart of its day-to-day work.

Its Corporate Values – a commitment to success, agility, solidarity, fairness, openness, and responsibility – strengthen United Internet's sense of identity and are the basis for thinking and working together. They apply both when dealing with one another and in relation to customers and business partners. In this way, United Internet promotes sustainable cooperation and value creation.

United Internet's Leadership Principles reinforce responsible conduct by managers and emphasize the latters' importance as role models and the need for a team culture.

The Code of Conduct serves as a bridge between the Corporate Values and the internal guidelines. It gives a brief, concise overview of how United Internet acts in accordance with its Corporate Values, the law, and its guidelines. Clear examples are given to illustrate the material principles, and concrete recommendations on how to behave are provided. This information is made available permanently on the intranet and in some cases also on the internet, so as to ensure transparency and easy access by all stakeholders. The contents of the Code of Conduct are broken down into greater detail and elaborated on in the operating segments. The Policy Statement describes the principles relating to respect for human rights and environmental due diligence and how they are embedded in the workflows in practice. Building on this, United Internet has broken down its expectations of suppliers and service providers in greater detail in its Code of Conduct for Business Partners, and uses these as one element in its careful selection of its business partners.

Whistleblower System and Guidelines

United Internet has implemented extensive mechanisms to identify, shed light on, and stop illegal behavior and violations of the Code of Conduct and internal guidelines at an early stage. These actions are designed to minimize the occurrence of material risks such as misconduct and irregularities.

Preventive Measures: Communication and Training

- **Onboarding:** Communication about the confidential reporting channels is an integral part of onboarding new employees. In Germany, these confidential reporting channels are addressed as part of the virtual Welcome Days.

- **Information platforms:** The Company provides its workers with extensive information about whistle-blower protection and management. This includes the relevant guidelines, which are available on a dedicated guidelines portal on the intranet, a compliance wiki, and blog articles.

- An **e-learning course on the Code of Conduct** is used to teach the code's content in an interactive, easily understandable way, and is an integral part of the onboarding process for new employees.

Onboarding: The process of taking new employees "on board" in the organization.

Detective Measures: Confidential Reporting Channels and Whistleblower Protection

- **Confidential contacts:** Compliance managers and United Internet Vertrauenspersonen (persons of trust)[1] serve as in-person contacts outside of employees' direct working environments.

- **Electronic whistleblower system:** The whistleblower system enables internal and external stakeholders to submit reports anonymously. External whistleblowers can access the whistleblower system with a single click from the footer of the Company's websites. With this "one click solution," United Internet makes it easy to access and use the whistleblower system. Whistleblowers need a case number and their case password to access their own, secure mailbox. Communication between whistleblowers and the Whistleblowing Office takes place solely via this secure, personal mailbox.

- **Rules and protective measures:** The Whistleblower Protection Policy contains clear rules designed to ensure whistleblower protection. It describes the reporting channels for submitting confidential reports on compliance violations and complaints relating to human rights and environmental breaches.

Investigative and Support Measures

- **Binding character and transparency:** United Internet has drawn up binding Group-wide rules for dealing with reports of compliance violations, plus clear processes for investigating the issues involved.

- **Confidentiality:** All recipients of whistleblower reports (compliance managers and United Internet Vertrauenspersonen) have signed special non-disclosure agreements to ensure whistleblower protection.

- **Training:** Compliance managers, United Internet Vertrauenspersonen, and HR staff receive special training to enable them to provide whistleblowers with effective support and to promote a culture of openness.

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[1] A pilot project with United Internet Vertrauenspersonen will start in the Business Access Segment in fiscal year 2025.

United Internet uses these measures to create a transparent, secure, and supportive environment that encourages employees to report potential violations and to contribute actively to the observance of compliance standards.

Dealing with Reports of Compliance Violations

The Company has established procedures to investigate incidents in connection with business conduct, including corruption and bribery, without undue delay, independently, and objectively. In the fiscal year 2024, United Internet implemented the Group Policy on Handling Reports of Compliance Violations and Conducting Internal Investigations. These aim to create binding, Group-wide rules and hence to set a high standard for dealing with reports of compliance violations, and to ensure fair and legally compliant internal investigations.

The guidelines set out requirements for plausibility checking initial suspicions, define circumstances that serve as triggers for internal investigations, and specify the responsibilities and the workflow for the latter. In addition, they set out the documentation requirements and determine the reporting channels to be used for the results of internal investigations. The guidelines give all employees involved in an internal investigation certainty on how to act, and legal certainty. In addition, the internal guidelines take the LkSG requirements with respect to grievance mechanisms into account.

The Whistleblowing Committee is a core element in ensuring that circumstances are investigated adequately. This internal, ad hoc advisory body assesses reports of potential major compliance violations that have passed the plausibility check. The Whistleblowing Committee makes recommendations on how to deal with reports, e.g., by performing an internal investigation. The Whistleblowing Committee must be convened within three days of receipt of the whistleblower report by the responsible Compliance Manager. The committee is composed of representatives from Corporate Compliance and the relevant segment Compliance unit(s), plus representatives from other functions (such as Corporate Audit or HR), where appropriate.

In fiscal year 2024, the Group-wide Compliance organization received 32 reports of potential compliance violations via internal Company channels. It performed a plausibility check on each of the reports so as to review their validity. Reports for which the location, timing, or behavior was not described in sufficiently concrete terms, and that could not be firmed up sufficiently even after the whistleblower was asked for further details, were not pursued further.

None of the total of 32 reports related to corruption or bribery.

Reports of possible compliance violations	✓ 2024
Number of reports of possible compliance violations (= reported cases)	**32**
Of which reports reviewed by the Company	32
Of which reports in relation to discrimination	5
Of which reported via the Company's own complaints channels	5
Of which reports in relation to human rights	0
Of which reports in relation to corruption and bribery	0
Of which reports in relation to other categories	27
Of which sufficiently concrete reports*	**19**
Of which reports in relation to discrimination	3
Of which reports in relation to human rights	0
Of which reports in relation to corruption and bribery	0
Of which reports in relation to other categories	16
Of which confirmed compliance violations	**11**
Of which number of confirmed incidents in relation to discrimination	2
Of which number of confirmed severe human rights incidents	0
Of which number of confirmed incidents in relation to corruption or bribery	0
Of which number of confirmed incidents in relation to other categories	9
Of which incidents still under investigation at the time this report was prepared	1

*Reports that have been described in sufficiently concrete terms in terms of the location, timing, or behavior involved.

Training on Business Conduct

United Internet's Code of Conduct sets out guidance for responsible behavior and addresses human rights and environmental due diligence in its own operations. Information about corporate policies and guidelines is provided in comprehensive training programs. E-learning courses, such as the e-learning course on the Code of Conduct[1], are an integral part of the onboarding process and offer employees an interactive approach to their content.

The training policies can vary at segment level and depending on the topic. Data privacy training is repeated mandatorily for all employees every two years and evaluated using end-of-course tests. As a matter of principle, an e-learning format is used for training, which is also tailored by company and target group. Anti-phishing measures are performed ad hoc several times a year. Managers receive specific training in areas such as strategic management, team leadership, conflict solving, and change management. In fiscal year 2024, United Internet introduced new training courses on the digital transformation so as to strengthen skills and knowledge in a changing environment.

[1] The e-learning course on the Code of Conduct is in the planning phase in the Business Access Segment. The Business Applications Segment has had Code of Conduct training courses for its own code of conduct since the end of 2024.

Anti-corruption Training

In fiscal year 2024, United Internet held a Group-wide e-learning course on anti-corruption[1]. The training was mandatory for employees in at-risk functions. At-risk functions include the following: sales and purchasing, authorized company officers areas involved in approving and handling payments; areas in contact with officeholders or elected representatives, and areas with contacts to licensing and supervisory authorities. In addition to these at-risk functions, decision-makers (the Management Board, senior executive management, and managers), assistants, and functions involved in anti-corruption processes, are included in the mandatory e-learning course. The following overviews provide details of the training program and the number of employees affected:

Employees in at-risk functions	2024
Total number of employees [1] [2]	9,360
Of which at-risk functions	3,080
Of which managers	1,112
Of which senior executive management	35
Of which process-related functions	125
Total number of employees in the four target groups	**4,352**
Target group employees as a proportion of the total number of employees in %	**46.5**

[1] Number of employees as of December 31, 2024. The data records for the total number of employees at the Group companies home.pl and world 4 you were included as of December 31, 2024.
[2] The Business Access Segment is not included in the assessment.

E-learning course on anti-corruption	At-risk functions	Managers	Senior executive management	Process-related functions
TRAINING COVERAGE FOR THE RELEVANT TRAINING PARTICIPANTS INVITED ON DECEMBER 2, 2024 (AS OF DECEMBER 31, 2024)				
Total number of employees per participant group	**3,080**	**1,112**	**35**	**125**
Total trained persons per participant group as of December 31, 2024	**2,027**	**799**	**16**	**83**
Trained persons per participant group in %	**65.8**	**71.9**	**45.7**	**66.4**

[1] In the Business Access Segment, anti-corruption training is mandatory on joining for new employees, and for existing staff every two years. In fiscal year 2024, only new recruits were trained, while it is planned to introduce the regular two-year cycle in fiscal year 2025.

Prevention and Detection of Corruption and Bribery

The UI-CMS is based on the IDW Assurance Standard "Principles for the Proper Performance of Reasonable Assurance Engagements Relating to Compliance Management Systems" (IDW AsS 980). The concrete design of the basic CMS elements at segment level depends in particular on the compliance goals and targets that have been established, the size of the segment, the corporate culture, and the nature, scale, and complexity of the segment's business activity. The core elements of the UI-CMS are established procedures (guidelines, processes, and systems) for detecting, avoiding, and pursuing allegations and incidents in relation to corruption and bribery, plus the associated training.

See the IDW Assurance Standard: Principles for the Proper Performance of Reasonable Assurance Engagements Relating to Compliance Management Systems.

Existing Measures and Procedures

The Code of Conduct for employees serves as the foundation for behaving in line with the rules, summarizes material rules, explains them using examples, and gives concrete recommendations on how to act. It contains anti-corruption rules among other things. The Code of Conduct builds on the Corporate Value of "fairness" and makes the anti-corruption measures transparent. It also illustrates United Internet's understanding of anti-corruption using concrete examples. Corruption is not tolerated, 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.

The rules of conduct are set out in more details in the Group Anti-corruption Policy. This specifies clear rules for accepting and giving gifts and contributions, and explains the measures and processes derived from this. At the same time, it offers United Internet employees practical instructions for avoiding and countering inappropriate requests from third parties effectively and in an ethically acceptable manner. In-person and electronic reporting channels have been established for detecting allegations of corruption bribery.

Another measure that United Internet uses to promote the observance and understanding of the Compliance Guidelines is a regular information cascade from the Management Board down to the individual departments. This is supplemented by alternative communications measures such as the publication of information on the intranet to promote employee engagement and interaction.

Independence of Investigators

Internal investigations within United Internet are performed solely by organizational units that have been authorized to do so. Generally Corporate Audit (the internal audit function) is commissioned to perform internal investigations. This ensures independent, objective examination. Corporate Audit performs its activities in line with the Institute of Internal Auditors' Global Internal Audit Standards. Corporate Audit makes its internal audit services available to the operating segments. The decision as to whether to use Corporate Audit's services and the responsibility for commissioning them lies with the senior executive management of the segment concerned. As a basic principle, this function is performed by the CFO on behalf of the full management board. United Internet's Management Board and the Supervisory Board's Audit Committee are informed of new and ongoing mandates by the Head of Internal Audit.

See the Institute of Internal Auditors.

Submission of Results

Where an internal investigation has been performed by Corporate Audit, the audit findings are documented and serve as the basis for the conclusions in the audit report. These are then used as the basis for deriving recommendations and actions. The audit findings are submitted to United Internet's CFO, the member of the Management Board responsible for the area, and the CFO of the area that was investigated or affected.

The Head of Internal Audit reports on a quarterly basis to the Management Board, the Audit and Risk Committee established by United Internet's Supervisory Board, and to the segments concerned. A structured quarterly dialog is held between the Head of Corporate Compliance and the Head of Internal Audit.

Entity-specific Governance Topics: Digital Ethics and Responsibility

Digital business models influence society in many different ways. Some of the issues involved go beyond regulatory requirements and relate to the ethical handling of data and information. United Internet is aware of its responsibility here. This is why the double materiality assessment that it performed examined not just the ESRS topics but also the matter of "digital ethics and responsibility," identifying it as a material entity-specific set of topics.

Material IROs in the Areas of Digital Ethics and Responsibility

From a sustainability perspective, the most important topic areas relating to digital ethics and responsibility at United Internet are currently information security, artificial intelligence (AI), and access to the digital world. Material impacts on society and financial risks were derived for these three aspects of the topic of digital ethics and responsibility.

Information security affects not just consumers but also business customers, partner enterprises, and dependent service providers, who can be severely impacted by cyberattacks. If inadequate cybersecurity measures and the failure to perform security updates make IT systems vulnerable to large-scale attacks, this can result in outages and in the theft of sensitive personal or business data. This could lead to blackmail and hence to significant economic losses for the undertakings concerned. In addition, there is a danger that corporate services could be misused for illegal activities. In the long term, such incidents undermine trust in digital technologies and services.

Inadequate cybersecurity measures could lead not only to outages and data losses, but also represent a financial risk for United Internet itself. If the case of cyberattacks or hardware theft, there is a danger on the one hand that unauthorized persons could obtain access to customer or business data and on the other that United Internet's systems could be misused for criminal activities. This could have follow-on costs for United Internet in the form of legally prescribed investigations, system recovery, litigation, and the loss of customers.

The use of AI in customer support and in individual services, such as to provide the intelligent mailbox offered by the Company's GMX and WEB.DE brands, entails new responsibilities and potential dangers. The many new, rapidly developing AI models could lead to uncertainty as to the legally compliant and ethical use of third-party AI applications. If no action is taken, sensitive data could find its way into publicly accessible language models. In turn, this could lead to data privacy breaches and both financial losses and non-material damage for the people affected, e.g., as a result of the publication of payment data or personal information. In addition, AI models may exhibit bias, leading to discriminatory decisions. If consumers were to be excluded from using products as a result, this would promote social injustice. What is more, excessive automation can reduce personal contact with customers and potentially negatively impact their user experience.

United Internet provides an essential telecommunications infrastructure. If this infrastructure were to fail or to be impaired, this could have severe consequences for society if, for example, long-term supply bottlenecks, severe disturbances to public order, or other dramatic consequences for critical infrastructure were to occur. Since telecommunications systems serve as the basis for many core services such as emergency communications, traffic management, energy supplies, and financial transactions, outages affecting these systems could have a domino effect, interrupting the ability of vital sectors to function and hindering the coordination of emergency services deployments and governmental measures.

At the same time, the provision of a digital infrastructure offers new opportunities: United Internet is contributing to the digital transformation process by expanding fast digital data networks and connecting companies, small enterprises, schools, and public facilities to them. This smooths the way for innovations and hence promotes long-term competitiveness and preserves jobs. Digitalization has additional positive effects in the area of sustainability: for example, it can be used to replace business travel with digital meetings, which can avoid transportation-related emissions and hence positively affect the environment. Driving forward digitalization can also make digital learning and teaching methods possible or more efficient for school students and teachers, positively impacting education and hence society.

Policies and Actions in the Area of Digital Ethics and Responsibility

The following core topics in the area of digital ethics and responsibility exist at United Internet in relation to business customers: information security, provision of a resilient telecommunications infrastructure, promoting digital transformation and sustainable competitiveness, and dealing with AI.

Information Security in the Business Customer Segment

United Internet has implemented a number of policies and actions designed to ensure information security and data privacy. By doing so, it is countering the potential impacts of cybersecurity incidents on business customers and partners, and consequential financial losses in its own operations. The actions, guidelines, and processes for minimizing the risk of a cyberattack, the loss of data, or hardware theft are the same as those described in the chapter entitled "Consumers and End-users."

Provision of a Resilient Telecommunications Infrastructure

Due to their vital importance in everyday life, resilient telecommunications networks and comprehensive emergency and security policies are needed, both now and in the future. The Business Access Segment has the strategic goal of creating a resilient structure that can withstand severe events that could lead to an emergency. Preventive measures should avoid emergencies happening as far as possible. Resilience is defined as the network's ability to withstand internal and external disruptions (such as extreme weather events, cyberattacks, or sabotage) and, despite these, to guarantee the stability and availability of the telecommunications networks and services.

International Standards and Network Operation Policies

The Business Access Segment implements the requirements set out in international standards in its business processes so as to be able to offer customers stable and secure telecommunications products. The segment is audited every year by external certification bodies and is certified as compliance with ISO/IEC 27001, ISO/IEC 20000, and ISO 9001. This documents its ability to provide secure, reliable, cost-efficient, and uninterrupted services and efficient network planning and operation processes. In addition to these ISO certifications, the Business Access Segment is a recognized secure service provider for the automotive industry, meeting the TISAX procedure's strict information security requirements.

Trusted Information Security Assessment Exchange (TISAX).

A number of different technical and organizational measures are taken to increase network resilience:

Organizational Measures

The Company's structures and workflows are aligned with its operation of one of Germany's largest and most powerful fiber-optic networks. Specialized functions and departments such as Network Expansion Planning and the Team Network Management Center ensure the fiber-optic network's high performance. The Team Network Management Center is responsible for 24 x 7 monitoring, operations, and fault clearance at the fiber-optic network. The Company's procedures also follow specific standards, while business process design is based on the Business Process Framework (eTOM). This is a comprehensive, industry-recognized presentation of the key business processes needed to operate an efficient, service-driven telecommunications company.

"Business Process Framework (eTOM)": A business process framework for telecommunications sector enterprises and service providers.

The Business Access Segment has developed detailed emergency planning and crisis management strategies to enable it to react swiftly and effectively in the case of unexpected events. This planning includes defined responsibilities and clear communications channels so as to enable normal operations to be rapidly resumed.

Technical Measures

- **Redundancy:** The network infrastructure is designed so as to have a number of different redundant systems. For example, data traffic can be switched to a different line at short notice so as to ensure a largely uninterrupted connection. This minimizes potential disruptions to the service if specific infrastructure becomes unavailable at short notice.

- **Uninterruptible power supply:** To increase the resilience of the telecommunications networks, the segment equips the relevant operating infrastructure with standby power systems and uninterruptible power supply technology. This ensures that the technology continues to function.

Monitoring/Maintenance

The Business Access Segment regularly conducts maintenance and continuously monitors the network infrastructure. State-of-the-art monitoring tools enable potential discrepancies and problems to be identified and remedied at an early stage before they lead to outages. Incoming messages are captured and error messages, warnings, and status messages are evaluated. These can then be used as the basis for deciding on the measures to be taken.

Actions in Fiscal Year 2024

A number of effective actions were taken in fiscal year 2024 to ensure network stability and availability, and to prevent outages:

- **Business Continuity Management System (BCMS):** A project was launched at the Company to introduce a BCMS to supplement existing emergency management procedures. The methodology for this is based on ISO 22301. The BCMS permits time-critical business processes to be rapidly restored and continued at a predefined emergency operational level in an emergency or crisis, and for normal operations to then be resumed as soon as possible.

- **Risk assessment for "basement locations":** To increase the reliability of network operations, the failure risk for technical locations in basement locations resulting from potential water damage (e.g., as a result of a flood) was investigated and assessed as part of a comprehensive risk assessment. The assessment was then used to identify recommended actions (such as moving or upgrading the technical locations), some of which have already been implemented.

- **Optimization through proactive network management:** The reliability of network operations was enhanced by introducing new tools for monitoring the network and the infrastructure at the technical locations. The data recorded during monitoring can then be used to identify trends and take preventive action. This can proactively avoid potential failures.

Supporting Digital Transformation and Long-term Competitiveness

The Consumer Access and Business Access segments are helping to promote the digital transformation process. Since fiscal year 2023, mobile services have been offered using the Company's own 5G mobile network – Europe's first, fully virtualized 5G network based on the new Open RAN technology.

Digitalization by the Business Access Segment

As a telecommunications specialist, the Business Access Segment's aspires to be a leading national supplier of fiber-optic connections, and hence an active driver of the Gigabit Society, in Germany. This goal is based on its own telecommunications network and the annual increases in the volumes of fiber-optic connections that are implemented. The segment operates one of Germany's largest fiber-optic networks, with a length of over 66,000 km. This network infrastructure offers the opportunity to systematically continue to expand the data and infrastructure business for self-employed people, small and medium-sized enterprises, large enterprises, public institutions, local authorities and communal enterprises, and schools, and to protect it with customized IT security solutions.

As a material driver of network expansion, the Business Access Segment focuses on two business areas that it identified in recent years. In the first business area, the Business Access Segment acted as an infrastructure service provider, constructing data centers and fiber-optic connections for antenna locations belonging to the Company's own-brand 1&1 mobile network. This expansion opened up synergies for the Business Access Segment with respect to its own network expansion and opportunities to connect additional business customers. In the second business area, new regional expansion clusters are specifically connecting customers in selected industrial estates to the fiber-optic network. This targeted expansion offers enhanced scalability and connections that are more efficient for the Business Access Segment and hence more cost-effective for customers.

The services that build on the fiber-optic network range from the higher bandwidth offered by location connections compared to DSL or cable down to cybersecurity solutions. In this way, United Internet is helping to promote Germany's digital transformation. The high transmission rates, high bandwidths, and stable latencies offered by fiber-optic connections make it possible or easier for companies to use cloud services, big data, or AI applications, facilitating the development of new products and services. Fast internet links and location connections improve communication and cooperation and make efficiency increases possible, whereas companies that have a better digital infrastructure find it easier to leverage digital or international market opportunities and to remain competitive. For public sector companies and institutions, fiber-optic connections offer the chance to digitalize administrative and service processes. For schools and educational institutions, the fiber-optic internet provides the technical basis for using digital learning and teaching methods to create more modern and more successful educational content.

A number of different actions were taken in fiscal year 2024 to expand the Company's own network infrastructure and to drive forward digitalization of small enterprises, companies, and public institutions:

- **Expansion in the public sector:** The Business Access Segment continued its successful expansion of connections in the public sector. The department that specializes in public sector customers grew by 10%, with an additional 451 schools and libraries being connected to the fiber-optic network compared to the previous year.

- **Significant investments in the fiber-optic network:** The Company invested significantly in expanding and optimizing the existing fiber-optic network.

- **Portfolio expansion and optimization:** The classic Access portfolio, the Cloud Telephony portfolio, and additional digitalization tools were expanded and optimized. This means that customers can be provided with additional, faster network access connections and other products and services that meet their individual digitalization requirements.

Digitalization by the Consumer Access Segment

As is the case with conventional mobile networks, ensuring the security of OpenRAN networks requires in-depth risk assessment and continuous monitoring of all security-related facilities and systems. The detailed risk assessments were performed by a third-party general contractor that operates an ISO 27001-certified security management system. Not only is the OpenRAN technology from the 1&1 brand, which belongs to the Company, independent of dominant Chinese manufacturers, but its cloud-native network architecture is application-ready in real time without the need for modifications. All network functions are managed by software in the brand's private cloud. The Consumer Access Segment has already commissioned more than 200 of the roughly 500 decentralized far-edge data centers planned by 2030 for this. Only fiber-optic connections and gigabit antennas are used throughout the network.

An infrastructure project of this size inevitably involves challenges. At the end of May 2024, the mobile network belonging to the Company's 1&1 brand experienced a temporary disruption. The fault clearance work revealed that core components in the two core data centers made available up to that point had not been designed at a scale to sufficiently accommodate continuing network growth. The fact that certain network components were not sufficiently scaled also temporarily restricted the planned migration of existing customers to the 1&1 mobile network. The migration was fully resumed in the fourth quarter of 2024, after a number of measures had been implemented and upgrades made. In the meantime, four core data centers are operational, creating the necessary redundancies and hence reliable stability in the 1&1 mobile network.

Cloud-native network architectures: A name given to architectures that were specifically designed for use in the cloud.

Far-edge data centers: Small data centers located at the edge of a network.

The national roaming partnership with Vodafone started at the end of August 2024. It provides mobile communications customers with access to the 5G network – currently the highest available mobile communications standard. This enables customers in regions where the Consumer Access Segment is not yet able to provide coverage during the expansion phase of the 1&1 Open-RAN network to nevertheless use 5G. At the same time, continuing to expand the Consumer Access Segment's mobile network as fast as possible and to make the Open-RAN technology available in more and more areas remain a core goal.

Addressing Artificial Intelligence (AI) Ethically

United Internet has developed an AI Guideline so as to discharge its responsibility to address AI ethically and in a legally compliant manner. The Guideline sets out general principles for United Internet's use of AI technologies. The goal of the Guideline is to create a Group-wide framework for addressing AI technologies in a legally complaint, ethical manner. In particular, it aims to work towards implementing the requirements of Regulation (EU) 2024/1689 (the Artificial Intelligence Act, or AI Act for short) in all Group segments. It is binding on the Corporate, Consumer Applications, and Business Access segments, and serves as a recommendation for the other segments. The Business Access Segment already developed a framework in the form of working instructions back in fiscal year 2023 so as to create a basic security level for deploying AI and at the same time to increase security in handling generative AI. The Business Applications Segment has also implemented its own guidance in line with the guideline.

The Guideline assigns responsibility for implementing the AI Act and the AI Guideline to corporate management at the Group companies and also sets out responsibilities for monitoring implementation of the Guideline. The Guideline is based on the four ethical principles drawn up by the European Commission's Expert Group on Artificial Intelligence: respect for human autonomy, prevention of harm, fairness, and explicability. The Guideline states that these principles should be applied at United Internet when dealing with AI systems. The key obligations set out in the AI Guideline are as follows:

- Introducing AI requirements analyses during procurement and development processes to ensure that the AI technology is classified in line with the risk classifications set out in the AI Act, and that all risks and obligations relating to the AI technologies deployed are clarified

- Ensuring an approval process for AI systems, in which all relevant stakeholders (especially IT Security and Privacy) must be included

- Introducing an AI inventory providing an up-to-date overview of approved AI systems and models

- Establishing training offerings to ensure adequate AI skills

- Issuing segment guidelines to adequately and effectively operationalize the obligations set out in the AI Guideline

The AI Guideline has currently been submitted to the management boards and is to take effect as soon as possible after approval. Most requirements must be implemented by the companies concerned by August 2, 2026, although individual requirements (such as training measures) have to be implemented earlier, in line with the deadlines specified in the AI Act.

Since AI systems are also software products, they are already covered by the software approval processes in force in the individual segments today. These focus in particular on checking data privacy and IT security aspects and, where necessary, on prescribing risk mitigation measures. The Legal AI Management expert group, which comprises representatives from Corporate Privacy and Corporate Legal, is currently working on rules that will specify additional checks where necessary. These will be used to integrate specific aspects of the AI Act into the process.

The AI Guideline and the guidelines to be issued to implement it will provide greater clarity about the legal and ethical use of AI applications. The training policy already mentioned will also contribute to this, and will also address the risks associated with handling publicly available AI systems.

ANNEX

Key figures According to EU Taxonomy

Key Figures According to EU Taxonomy - Turnover 2024

Financial year 2024		Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)			
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data processing, hosting and related activities	CCM 8.1	1.630,6	25,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								23,8%		
Sale of second-hand goods	CE 5.4	23,8	0,4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0,3%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.654,4	26,1%	25,8%	0,0%	0,0%	0,0%	0,4%	0,0%								24,1%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		1.654,4	26,1%	25,8%	0,0%	0,0%	0,0%	0,4%	0,0%								24,1%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		4.674,8	73,9%																
Total		**6.329,2**	**100,0%**																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective

N/EL - Taxonomy non-eligible activity for the relevant objective

Key Figures According to EU Taxonomy - CapEx 2024

Financial year 2024	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%		
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	9,6	0,7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,6% (1)		
Acquisition and ownership of buildings	CCM 7.7	33,2	2,5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2,8% (1)		
Data processing, hosting and related activities	CCM 8.1	77,2	5,9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								7,0% (1)		
Manufacture of electrical and electronic equipment	CE 1.2	278,9	21,2%														12,6% (1)		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		398,8	30,3%	9,1%	0,0%	0,0%	0,0%	0,0%	0,0%								23,0% (1)		
A. CapEx of Taxonomy eligible activities *(A.1+A.2)*		398,8	30,3%	9,1%	0,0%	0,0%	0,0%	0,0%	0,0%								23,0% (1)		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		917,5	69,7%																
Total		1.316,3	100,0%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective

N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective

N/EL - Taxonomy non-eligible activity for the relevant objective

(1) Adjustment of previous year's figures due to the reclassification of the economic activity CE 1.2 Manufacture of electrical and electronic equipment for the 2023 financial year.

Key Figures According to EU Taxonomy - OpEx 2024

Financial year 2024		Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023(18)	Category enabling activity (19)	Category transitional activity (20)
		€ million	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0,0**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**N**	**N**	**N**	**N**	**N**	**N**	**N**	**0,0%**		
Of which Enabling		0,0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N	N	N	N	N	N	N	0,0%	E	
Of which Transitional		0,0	0,0%	0,0%						N	N	N	N	N	N	N	0,0%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Transport by motorbikes, passenger cars andlight commercial vehicles	CCM 6.5	1,6	1,2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1,4% (1)		
Data processing, hosting and related activities	CCM 8.1	21,4	16,5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								20,0% (1)		
Sale of second-hand goods	CE 5.4	0,0	0,0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								0,1% (1)		
Manufacture of electrical and electronic equipment	CE 1.2	24,0	18,5%														18,3% (1)		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**47,0**	**36,3%**	17,7%	0,0%	0,0%	0,0%	0,0%	0,0%								39,8% (1)		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		**47,0**	**36,3%**	17,7%	0,0%	0,0%	0,0%	0,0%	0,0%								39,8% (1)		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		**82,7**	**63,7%**																
Total		**129,7**	**100,0%**																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA

Y - Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N - No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective

EL - Taxonomy eligible activity for the relevant objective
N/EL - Taxonomy non-eligible activity for the relevant objective

Key Figures According to EU Taxonomy - Template 1

Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Assurance Report of the Independent German Public Auditor[1]

Assurance Report of the independent German Public Auditor on a Limited Assurance Engagement in relation to a separated non-financial Group Report

To United Internet AG, Montabaur

Assurance Conclusion

We have conducted a limited assurance engagement on the separate non-financial group report of United Internet AG, Montabaur, (hereinafter the „Company") to comply with §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] including the disclosures contained in this separate non-financial group report to fulfil the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the „Non-Financial Group Reporting") for the financial year from 1 January to 31 December 2024.

Not subject to our assurance engagement were the external sources of documentation or expert opinions mentioned in the Non-Financial Group Reporting, which are marked as unassured.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Non-Financial Group Reporting for the financial year from 1 January to 31 December 2024 is not prepared, in all material respects, in accordance with § 315c in conjunction with §§ 289c to 289e HGB and the requirements of Article 8 of Regulation (EU) 2020/852 as well as with the supplementary criteria presented by the executive directors of the Company.

We do not express an assurance conclusion on the external sources of documentation or expert opinions mentioned in the Non-Financial Group Reporting, which are marked as unassured.

Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

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

GENERAL INFORMATION   ENVIRONMENTAL INFORMATION   SOCIAL INFORMATION   GOVERNANCE INFORMATION

ANNEX

Key Figures According to EU-Tax-
onomy

**Assurance Report of the Inde-
pendent German Public Auditor**

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The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the "German Public Auditor's Responsibilities for the Assurance Engagement on the Non-Financial Group Reporting" section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibility of the Executive Directors and the Supervisory Board for the Non-Financial Group Reporting

The executive directors are responsible for the preparation of the Non-Financial Group Reporting in accordance with the relevant German legal and European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Non-Financial Group Reporting in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Non-Financial Group Reporting) or error.

This responsibility of the executive directors includes selecting and applying appropriate reporting policies for preparing the Non-Financial Group Reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Non-Financial Group Reporting.

Inherent Limitations in the Preparation of the Non-Financial Group Reporting

The relevant German statutory legal and European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Non-Financial Group Reporting.

German Public Auditor's Responsibilities for the Assurance Engagement on the Non-Financial Group Reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Non-

Financial Group Reporting has not been prepared, in all material respects, in accordance with the relevant German legal and European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Non-Financial Group Reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Non-Financial Group Reporting.

- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls.

- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Non-Financial Group Reporting.

- inquired of the executive directors and relevant employees involved in the preparation of the Non-Financial Group Reporting about the preparation process, and about the internal controls relating to this process.

- evaluated the reporting policies used by the executive directors to prepare the Non-Financial Group Reporting.

- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors.

- performed analytical procedures and made inquiries in relation to selected information in the Non-Financial Group Reporting.

- considered the presentation of the information in the Non-Financial Group Reporting.

- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Non-Financial Group Reporting.

GENERAL INFORMATION   ENVIRONMENTAL INFORMATION   SOCIAL INFORMATION   GOVERNANCE INFORMATION   127

ANNEX
Key Figures According to EU-Tax-
onomy

**Assurance Report of the Inde-
pendent German Public Auditor**

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's pur-poses and that the report is intended solely to inform the Company about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any responsi-bility, duty of care or liability towards third parties.

Düsseldorf, 25 March 2025

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

sgd. Erik Hönig   sgd. Matthias Mühlenfeld

Wirtschaftsprüfer   Wirtschaftsprüfer
[German public auditor]   [German public auditor]

PUBLICATION DETAILS

Rounding differences compared to the mathematically exact values for monetary units, percentages, etc. can occur in tables and references.

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.