Unite Holding SE

Sustainability Report 2025

in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME)

Contents

Preface

Sustainability is not optional for Unite. It's a key success factor for companies that seek to combine responsible action with long-term success.

With this sustainability report – prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME) – we explain how Unite fulfils its responsibilities, outline the progress we've made, and set out our next steps. Our aim is to create transparency and demonstrate our contribution to a future-ready economy.

Our commitment is driven by intrinsic motivation: many of the measures we've already implemented aren't yet legally required. Nevertheless, we act because we believe it's the right thing to do. This is reflected in this voluntarily prepared sustainability report, our voluntary implementation of the German Supply Chain Due Diligence Act, and our support for the Science Based Targets initiative. This report covers three key areas. Firstly, we provide insight into our strategic approach and show how environmental and social considerations are systematically integrated into our business model. Secondly, we explain our approaches to environmental, social and corporate governance (ESG) topics, outlining the policies, responsibilities and processes we've established to embed sustainable practices throughout the organisation.

Thirdly, using concrete actions and measurable targets, we describe how we're contributing to the transition towards a more sustainable economy and making continuous progress.

The sustainability awards we've already received confirm that we're on the right path. They demonstrate the impact of our commitment and encourage us to continue pursuing our ambitions responsibly and transparently – not because of the awards themselves, but because we genuinely want to.

At the same time, we recognise that sustainability is a long-term process. This report is both a reflection of where we stand today and a commitment to continued progress. We will continue to invest, learn and improve. Together with our employees, customers, partners and the wider community, our ambition is to make a positive contribution to society, people and the environment.

Peter Ledermann,
Executive Board member

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General disclosures

Basis for the preparation of the sustainability report

This report was prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME) published in December 2024 by the European Financial Reporting Advisory Group (EFRAG). It is based on the data points defined in both the VSME Basic and Comprehensive Modules. We have also included additional aspects that we consider relevant to our business model. Some of this additional information is drawn from the German Sustainability Code (DNK), under which we have reported in previous years, as well as from selected requirements of the European Sustainability Reporting Standards (ESRS) that we used to prepare for mandatory reporting ahead of the Omnibus Regulation.

This report provides information on Unite's activities in the areas of environmental, social and corporate governance (ESG). We also demonstrate our contribution to a more sustainable economy by outlining our sustainability targets and showing how our social responsibility is embedded in our corporate strategy. In doing so, we address the information needs of our internal and external stakeholders.

In addition to Unite Holding SE, Leipzig, the report covers 18 subsidiaries in which Unite Holding SE directly or indirectly holds a majority of voting rights, exercises unified management, and has the authority to appoint or dismiss the majority of members of the administrative, management and supervisory bodies.

All companies in the scope of reporting are fully consolidated.

General disclosures

Basis for the preparation of the sustainability report

Legal form of the company: Societas Europaea (European public limited company)

NACE code: 46.90

Total assets: €59,092,693.93

Revenu: €465,295,918.30

Number of employees (FTEs at year end): 674

Country of primary business activity: Germany

Geographical positions of locations: see table

Company name	Address	Geographical position	
		Latitude	Longitude
Unite Holding SE	Grimmaischer Steinweg 8 04103 Leipzig	51.337939	12.384423
Unite Network SE	Grimmaischer Steinweg 8 04103 Leipzig	51.337939	12.384423
Unite Services GmbH & Co. KG	Museumsgasse 4–5 06366 Köthen	51.7508544921875	11.976856231689453
Unite Procurement Austria GmbH	Kaiserstraße 47-49/10 1070 Wien	48.2	16.35
Unite Procurement France SAS	27 Avenue de l'Opéra 75001 Paris	48.8668913	2.3337075
Unite Procurement Nederland B.V.	Gelissendomein 8-10 6229 GJ Maastricht	50.837928771972656	5.704880714416504
Unite Procurement Magyarország Kft.	Infopark sétány 1. I. ép. 5. em. 1117 Budapest	47.470584869384766	19.06000518798828
Unite Procurement Polska Sp.z.o.o.	Rynek Główny 33 31-010 Kraków	50.0623957	19.9361428
Unite Procurement UK Ltd.	16 Great Queen Street Covent Garden London WC2B 5AH	51.515942	-0.120892
Unite Procurement Italia s.r.l.	Piazza Giuseppe Verdi 43 39100 Bolzano	46.4952774	11.354238
Unite España Procurement Services S.L.U.	Plaza Porta de la Mar, 6, piso 3 46004 Valencia	39.4726154	-0.3683774
Unite Services Verwaltungs GmbH	Museumsgasse 4–5 06366 Köthen	51.7508544921875	11.976856231689453
Unite Financial Services EU GmbH	Grimmaischer Steinweg 8 04103 Leipzig	51.337939	12.384423

General disclosures

Basis for the preparation of the sustainability report

Company name	Address	Geographical position	
		Latitude	Longitude
Unite Procurement Deutschland AG	Rosenheimer Str. 116 81669 München	48.1238158	11.6004568
Unite Procurement Schweiz GmbH	Klausstrasse 19 8008 Zürich	47.3593215	8.5521649
Unite Procurement Belgium GmbH	Hendrik van Veldekesingel 150/130 3500 Hasselt	50.9338789	5.3147422
Unite Financial Services Global GmbH	Grimmaischer Steinweg 8 04103 Leipzig	51.337939	12.384423
Unite Financial Services Schweiz GmbH	Klausstrasse 19 8008 Zürich	47.3593215	8.5521649
Unite Services Estonia OÜ	Narva mnt 5 10117 Tallinn	59.437242	24.757269

General disclosures

Our certifications and memberships

Fair Tax Unite is the first platform company to receive the Fair Tax Mark. Regular accreditation by the Fair Tax Foundation underlines our commitment to responsible tax practices, social responsibility and t ax transparency.

EcoVadis In 2024, Unite received a Gold rating from EcoVadis for its commitment to sustainability. The EcoVadis rating is an important external benchmark for our sustainability performance. It demonstrates to stakeholders that we measure our progress transparently and continuously improve our sustainability practices. A follow-up assessment is planned for 2025.

UN Global Compact In 2024 we joined the UN Global Compact, the United Nations' global sustainability initiative. Its principles provide a clear framework for systematically embedding sustainability into our business processes and strategic decision-making. Joining the initiative also sends a strong signal to our stakeholders that we're genuinely committed to sustainability goals.

Charta der Vielfalt Unite has been an official signatory to the Charta der Vielfalt (the German Diversity Charter) since 2021, underscoring our commitment to a respectful, prejudice-free and inclusive working environment. By signing the initiative, we affirm our commitment to diversity in all its dimensions – including gender, nationality, ethnic origin, religion or belief, disability, age and sexual orientation. We put this commitment into practice in our day-to-day work.

General disclosures

How we create value

Our business model

Unite is a European procurement platform for businesses and the public sector. It combines a single-creditor marketplace with expert services that make procurement compliant and transparent, enabling buyers to efficiently find, compare and order products through a single creditor. At the same time, Unite helps procurement teams strengthen organisational resilience and security of supply, streamline processes and maintain cost control. Unite supports value creation in Europe and offers organisations a trusted alternative to non-European platforms.

Its services are aimed at companies of all sizes as well as public sector contracting authorities. In the corporate sector, medium-sized and large organisations in particular benefit from standardised processes, transparency, budget control and compliance support. For public sector customers, Unite provides legally compliant procurement processes, audit-proof decision-making processes and vetted supplier networks. We currently work with more than 700 suppliers across all levels of the supply chain in twelve European countries.

Our relationships are structured as strategic partnerships based on personal dialogue, cooperation and long-term collaboration. We expect our suppliers to maintain consistently high standards in both the quality of their products and services and the competitiveness of their commercial terms.

Unite operates a fully European, locally embedded supplier structure. Our country entities connect buyers with suppliers from their respective national markets. This entirely European Tier 1 supplier base significantly reduces the risk of human rights violations in our supply chain.

Nevertheless, we assess all risk categories defined under the German Supply Chain Due Diligence Act (LkSG) for every supplier – both during onboarding and as part of an annual review process. Where elevated risk scores are identified, we take targeted follow-up action and adapt our measures accordingly.

Beyond the public sector, Unite is increasingly focusing on central purchasing bodies (CPBs) such as group purchasing organisations (GPOs), which use Unite as a digital infrastructure to efficiently manage supplier catalogues, contract terms and member structures.

General disclosures

Strategy – business model and sustainability

Our material topics

To identify our material topics, we conducted a materiality assessment in line with ESRS requirements. First, we compiled a comprehensive longlist of potential impacts, risks and opportunities (IROs) on the basis of ESRS 1, Annex A, and input gathered through iterative workshops involving various departments, including Corporate Sustainability, Product Management Sustainability, Human Resources, Compliance, Finance and Supplier Relationship Management. The assessment considered Unite's positive and negative impacts on people and the environment, as well as the financial risks and opportunities facing the company. In doing so, it fulfilled the principle of double materiality assessment by incorporating both inside-out and outside-in perspectives.

Next, we conducted a stakeholder analysis, identifying and mapping all relevant stakeholders based on their level of influence and degree of impact. The material stakeholders were involved either directly or indirectly in the analysis:

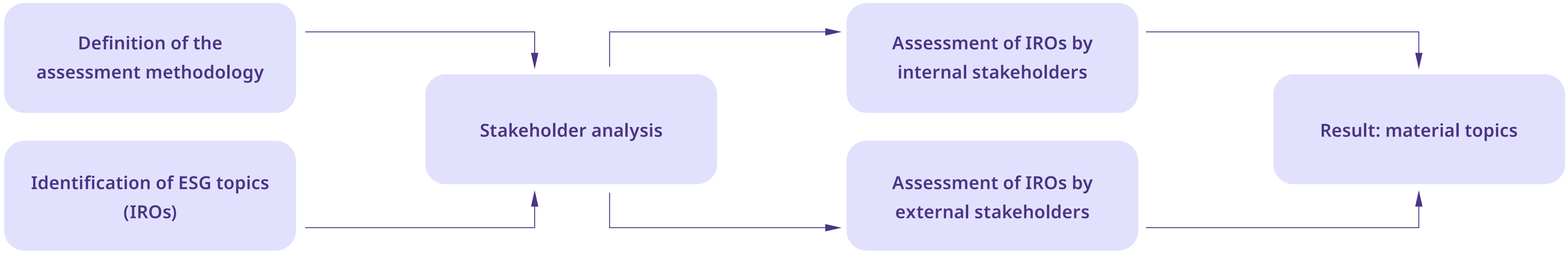
- Employees: perspectives were incorporated through all the participants involved in the materiality analysis, particularly the Human Resources department.
- Customers: perspectives were incorporated through employees who regularly gather customer feedback on various sustainability topics.
- Suppliers: perspectives were integrated through the Supplier Relationship Management team.
- Executive Board: the Board was directly involved in governance topics and indirectly involved through Corporate Sustainability, the Head of Human Resources and Product Management Sustainability, all of whom report directly to the Board).

The identified topics were then assessed in thematic workshops covering environmental, social and governance (ESG) matters, together with the departments responsible for each area. The perspectives of external stakeholders were incorporated indirectly through Unite experts who regularly engage with these stakeholder groups. This enabled important insights into current market trends, societal developments and potential external risks to be included in the assessment. The evaluation was based on defined parameters including extent, scope, timeframe and probability.

Results
A total of 265 IROs were identified, of which 49 were classified as material. Unite has material topics across all three ESG areas. Most of the material topics identified relate to positive impacts, with only four financial risks identified.

The results were presented to the Executive Board by Unite's Corporate Sustainability Manager.

Approach to the materiality and stakeholder analyses



Category	Subtopic	IRO	Category		Degree of impact		
			Financial opportunity/ financial risk	Positive/negative impact	Upstream value chain	Own operations	Downstream value chain
Environment	Climate change adaptation	Revenue growth through the development of new business areas enabled by a climate-resilient business model	Financial opportunity		+	+	
	Climate change adaptation	Greater supply chain resilience through better adaptation to physical climate risks – including temperature-, wind- and water-related hazards as well as geological hazards – than competitors	Financial opportunity		+	+	
	Climate change adaptation	Physical risk: supply chain disruption and/or material shortages due to temperature-, wind- and water-related hazards as well as geological hazards	Financial risk		+		+
	Climate change mitigation	Greenhouse gas reductions not aligned with the 1.5-degree target		Negative impact	+	+	+
	Climate change mitigation	Reduction of greenhouse gas emissions through voluntary participation in the EU ETS		Positive impact	+	+	+
	Energy	High energy consumption from non-renewable resources		Negative impact	+	+	+
	Energy	High energy efficiency		Positive impact	+	+	+
	Resource flows, including resource consumption	Insufficient availability of resources	Financial risk		+	+	+
	Resource flows, including resource consumption	High consumption of products made from non-renewable resources		Negative impact	+	+	+
Social	Working conditions	Low absenteeism	Financial opportunity			+	
	Working conditions	More efficient communication channels between senior management and employees	Financial opportunity			+	
	Working conditions	Competitive advantages resulting from our reputation as an attractive and responsible employer	Financial opportunity			+	

Category	Subtopic	IRO	Category		Degree of impact		
			Financial opportunity/ financial risk	Positive/negative impact	Upstream value chain	Own operations	Downstream value chain
	Working conditions	Active involvement of employees or their representatives in decision-making by the Executive Board (Culture Circle)		Positive impact		+	
	Working conditions	Conflicts between management and the workforce resulting in legal costs, mediation costs or strikes	Financial risk			+	
	Working conditions	High proportion of full-time employees with guaranteed working hours		Positive impact		+	+
	Working conditions	Consideration of employees' needs and preferences to promote motivation and satisfaction	Financial opportunity			+	
	Working conditions	Provision of annual leave exceeding the statutory minimum, supplemented by sabbaticals and workations		Positive impact		+	
	Working conditions	Provision of leave for family/personal reasons to all employees		Positive impact		+	
	Working conditions	Employees exceeding/falling short of their contracted hours without notifying the company (no time-recording system)		Negative impact		+	
	Working conditions	Payment of living wages that enable employees and their families to meet their needs in line with national economic and social conditions		Positive impact		+	
	Working conditions	Regulated working hours and flexible weekly working hours		Positive impact		+	
	Working conditions	Attracting employees through fair and competitive pay	Financial opportunity			+	
	Working conditions	Employees' rights to information, consultation and participation		Positive impact		+	

Category	Subtopic	IRO	Category		Degree of impact		
			Financial opportunity/ financial risk	Positive/negative impact	Upstream value chain	Own operations	Downstream value chain
	Working conditions	Provision of a safe and healthy working environment for employees		Positive impact		+	
	Working conditions	A strong sense of belonging among full-time employees	Financial opportunity			+	
	Equal treatment and equal opportunities	Low proportion of people with disabilities		Negative impact		+	
	Equal treatment and equal opportunities	Improved overall business performance and competitiveness, e.g. through enhanced innovation and brand reputation	Financial opportunity			+	
	Equal treatment and equal opportunities	Provision of anonymous channels for reporting violence and harassment		Positive impact		+	
	Equal treatment and equal opportunities	No or low gender pay gap		Positive impact		+	
	Equal treatment and equal opportunities	Broad diversity across the company in terms of age, gender, nationality and other characteristics		Positive impact		+	
	Equal treatment and equal opportunities	Investment in training and development programmes, supplemented by an in-house Academy for soft and hard skills		Positive impact	+	+	
	Equal treatment and equal opportunities	Safeguarding expertise through the continuous development of employees	Financial opportunity			+	
	Equal treatment and equal opportunities	Provision of regular performance and career development reviews for all employees		Positive impact		+	
	Equal treatment and equal opportunities	Employee retention and recruitment through development opportunities	Financial opportunity			+	
	Equal treatment and equal opportunities	Gender diversity within the Executive Board, measured by headcount and percentage		Positive impact		+	

Category	Subtopic	IRO	Category		Degree of impact		
			Financial opportunity/ financial risk	Positive/negative impact	Upstream value chain	Own operations	Downstream value chain
	Other work-related rights	Respect for employee privacy	Financial opportunity			+	
	Equal treatment and equal opportunities	Gender diversity at management level	Financial opportunity			+	
	Working conditions	Acquisition of new customer segments through compliance with fair trade standards	Financial opportunity		+	+	
	Working conditions	Provision of a safe working environment for workers throughout the value chain		Positive impact	+	+	
	Working conditions	Payment of living wages that enable workers throughout the value chain and their families to meet their needs in line with national economic and social conditions		Positive impact	+		
	Equal treatment and equal opportunities	Acquisition of customers and/or contract tenders through demonstrated gender diversity; enhanced value creation through more diverse viewpoints	Financial opportunity			+	
	Equal treatment and equal opportunities	Acquisition of customers and/or contract tenders through demonstrated equal pay for work of equal value	Financial opportunity			+	
	Information-related impacts on consumers and/or end users	Protection of customer and end-user data		Positive impact		+	
	Information-related impacts on consumers and/or end users	Product/service improvements or innovations based on customer/end-user feedback	Financial opportunity			+	
Governance	Corporate culture	Legal and reputational risks arising from unethical and unlawful conduct	Financial risk			+	
	Corporate culture	Promotion of an ethics- and compliance-driven corporate culture through a dedicated compliance policy		Positive impact		+	

Category	Subtopic	IRO	Category		Degree of impact		
			Financial opportunity/ financial risk	Positive/negative impact	Upstream value chain	Own operations	Downstream value chain
	Corruption and bribery	Anti-corruption and anti-bribery initiatives		Positive impact		+	
	Management of supplier relationships, including payment terms	Implementation of a Code of Conduct for Business Partners		Positive impact		+	

Next steps

Many of the identified topics had already been defined as focus areas prior to the materiality analysis, with initial targets, policies and actions already established.

The next step will involve a detailed analysis of the impact of the material IROs on our business model, strategy and value chain, including a more explicit strategic assessment of the findings. Climate risks will be integrated following the introduction of the risk management system in 2026.

Our sustainability goals

In 2022, the Executive Board defined an overarching corporate vision that explicitly integrates sustainability into the company's purpose: 'Unite is Europe's leading catalogue-based procurement platform for B2B and B2G, setting new standards for fair access, collective impact and efficiency. Unite enables transparent and compliant purchasing decisions. By directing a significant share of buyers' spending through explicit sustainability preferences, we create clear economic incentives for suppliers and manufacturers to innovate and transition to more sustainable offerings. Value added, value shared.' This principle promotes innovation and competition by favouring suppliers that are both highly efficient and leaders in sustainability. These suppliers are deliberately prioritised when customers actively seek sustainable procurement and assign economic value to sustainability. We've intentionally set an ambitious target to push ourselves and drive sustainable, meaningful change.

The following initial product-related sustainability targets were defined for 2025:

1) Stakeholder dialogue on sustainability topics: In September 2025, we held a structured stakeholder dialogue with customers, suppliers, NGOs and representatives from the B2G sector. The following sub-targets were achieved:

- Joint discussion of requirements and opportunities relating to the recognition of sustainable products
- Building, expanding and maintaining a sustainability community (customers and suppliers)
- Involvement of the B2G sector in the sustainability community

2) Increase in the number of sustainability-certified products: In 2025, the number of products with relevant certifications (e.g. Type 1 Ecolabels) in key product categories was increased.

The following targets for 2026 were defined in 2025:

1) Framework for optimising category-specific, spend-based CO_2 reporting: By incorporating granular data such as product carbon footprints (PCF), the accuracy of existing reporting will be improved.

2) Development of a framework for integrating additional ESG criteria: At least one further ESG criterion is to be integrated at both supplier and product level to provide customers with maximum transparency when making purchasing decisions.

3) Submission of climate targets to the SBTi: In 2023, we committed to the principles of the Science Based Targets initiative (SBTi). Our aim is to reduce emissions by 90% by 2045 and to neutralise the remaining 10% through offsetting measures such as nature-based solutions.

In 2026, we will develop a comprehensive sustainability strategy that brings together all existing initiatives. This strategy will be aligned with our positioning as a high-performance procurement partner and will integrate sustainability considerations into both our business model and our operational activities. To support implementation, additional sustainability targets will be derived and defined, and responsibilities assigned.

01

General disclosures

Strategy – business model and sustainability

Our policies, targets, actions and KPIs for the transition to a more sustainable economy

The table in the annex sets out the procedures, policies and future initiatives developed by Unite. Our goal is to reduce negative impacts on people and the environment, reinforce positive impacts, and contribute to a more sustainable economy. Responsible corporate management is to be ensured through policy-based systems and concrete actions in the areas of environmental, social and governance.

02

Environmental policy and impacts

Energy and greenhouse gas emissions

Total energy consumption

Total energy consumption for business operations amounted to 1,326.35 MWh (megawatt-hours). The share of energy from renewable sources is as follows:

	Renewable	Non-renewable	Total
Electricity (MWh)	659.00	21.45	680.45
Fuels (MWh)	0.00	645.90	645.90

Greenhouse gas emissions

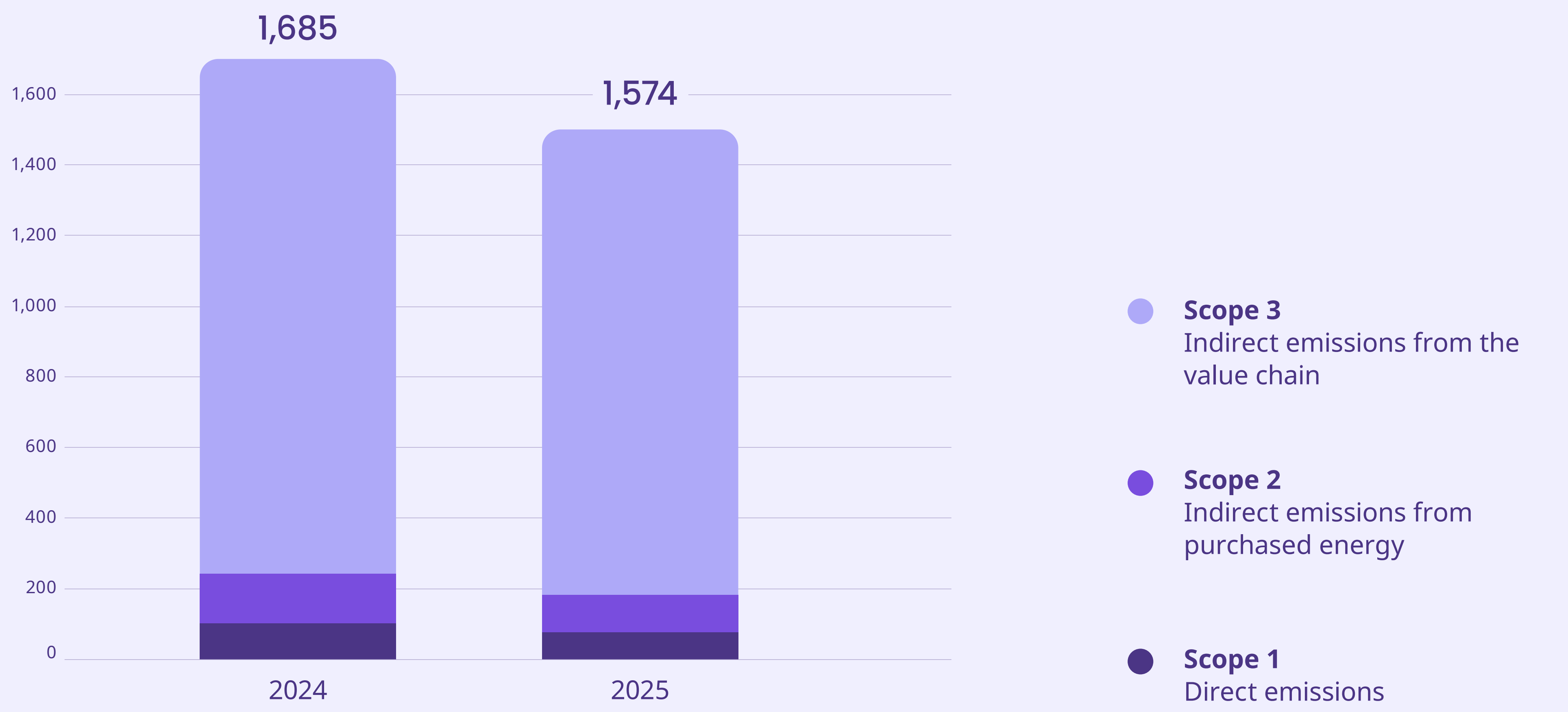
Since 2019, we have calculated our corporate carbon footprint annually in accordance with the Greenhouse Gas Protocol. Since then, we have expanded our Scope 3 reporting to include additional categories and continuously refined our calculation methods. The 2024 emissions inventory captures our emissions fully and comprehensively for the first time and serves as the base year for our CO_2 reduction plan. The data for 2025 are presented below. The majority of emissions arise from Scope 3 categories, particularly 3.1 Purchased goods and services, 3.2 Capital goods and 3.7 Employee commuting and remote working. To identify effective measures, we analyse Scope 3 emissions in particular on a year-on-year basis and identify the main sources of emissions. We have only limited influence over Scope 1 and 2 emissions, as Unite leases all of its office space.

Location-based and market-based in tonnes of CO_2 for the 2025 financial year:

Scope	Description	Location-based	Market-based
Scope 1	Direct emissions	**64.19**	**92.95**
Scope 2	Indirect emissions from purchased energy	**424.99**	**119.46**
Scope 3	Indirect emissions from the value chain	**1,138.76**	**1,138.76**
3.1	Purchased goods and services:	297.81	297.81
3.2	Capital goods	296.30	296.30
3.3	Fuel- and energy-related activities	40.81	40.81
3.4	Upstream transportation and distribution	1.33	1.33
3.5	Waste generated in operations	0.09	0.09
3.6	Business travel and hotel stays	232.20	232.20
3.7	Employee commuting and remote working	281.47	281.47
3.8	Operation of rented or leased assets	233.90	233.90
3.11	Use of sold products	7.17	7.17
Total		**1,861.84**	**1,574.73**

The graph below illustrates the reduction in emissions from 2024 to 2025.
This reduction is primarily attributable to a decline in capital goods and business travel.

CO_2e emissions of Unite in 2024 and 2025 (tonnes)



Environmental policy and impacts

Energy and greenhouse gas emissions

Calculation methodology
The following sections outline the Scope 3 categories and the underlying calculation methodologies.

3.1 Purchased goods and services
For the following subcategories, quantities were multiplied by specific emission factors:

- Items ordered via Unite, including IT equipment, office supplies, etc.
- Meals provided and reported by the canteen

The emission factors for office supplies, IT equipment, etc. relating to the top seven purchased items by procurement value were sourced from European databases, primarily Ademe Base Empreinte V23.0. For the remaining products, spend-based average data also from the Ademe database were used.

3.2 Capital goods
The gross value of fixed asset additions recorded in SAP was multiplied by specific emission factors.

In nearly all cases, spend-based emission factors from Ademe Base Empreinte V23.0 were used. An emission factor for software was provided by our service provider BSI Business Systems Integration AG. This factor was also applied to software sourced from other service providers.

3.3 Fuel- and energy-related activities (not included in Scope 1 and Scope 2)
In addition to direct combustion emissions (tank-to-wheel), upstream emissions from fuel provision (well-to-tank) were also accounted for to reflect the entire value chain of the energy used. They relate to electricity, gas and fuels. The emission factors used were based on the BEIS database integrated into our CCF software.

3.4 Upstream transportation and distribution
The number of deliveries for purchased goods was multiplied by the specific emission factor from the Ademe database.

3.5 Waste generated in operations
The volume of waste at German locations, determined on the basis of waste disposal invoices, was multiplied by material- and disposal-specific emission factors. For international locations, values were extrapolated based on waste volume per FTE in Germany.

3.6 Business travel
Kilometres travelled by car, train, bus and air were calculated by combining business travel expenses from SAP with data from our travel service providers (SIXT, Payhawk, Rydoo, Lanes&Planes). For journeys for which no kilometre data were available, spend-based emission factors were used. Hotel stays were aggregated and multiplied by a specific emission factor from Exiobase. Mileage allowances were likewise assigned a specific emission factor from Exiobase.

3.7 Employee commuting and remote working
The total annual working hours per FTE were first calculated. Annual leave, public holidays and sick leave for the respective year were factored into the calculation. This average number of working hours per FTE was then adjusted by country and working model.

For Germany, a specific emission factor was developed that combines the electricity consumption of office equipment with heating energy consumption in home-office settings. For the remaining locations, either the German emission factor or a UK emission factor stored in the CCF system from the BEIS 2025 database was used, depending on the country-specific distribution of heating types.

The basis for calculating commuting emissions was an employee survey conducted in 2023, which captured the modes of transport used and average commuting distances. The data collected were extrapolated to the 2025 FTE figures and multiplied by the emission factors published by the German Environment Agency.

3.8 Upstream leased assets
This category is not applicable to Unite.

3.9 Downstream transportation and distribution
There is no downstream transportation or distribution, as services are provided exclusively in digital form.

3.10 Processing of sold products
Unite does not sell semi-finished goods.

3.11 Use of sold products
For this category, we analysed the average amount of time users spent on our website and multiplied this by the kWh consumption of an average laptop. Based on order volumes for the respective year, we then calculated the resulting electricity consumption.

3.12 End-of-life treatment of sold products
This category is not applicable to Unite.

3.13 Downstream leased assets
This category is not applicable to Unite.

3.14 Franchises
This category is not applicable to Unite.

3.15 Investments
This category is not applicable to Unite.

Environmental policy and impacts

Energy and greenhouse gas emissions

GHG emissions at the UK office
Even though the emissions generated by our UK location are already included in the global emissions inventory, a separate greenhouse gas inventory has been prepared for our UK office from 2023 onwards due to the rapidly growing market and to meet the requirements of our client Crown Commercial Services (CCS).

The following values were calculated using the market-based approach regarding Scope 2:
Scope 1: 4.8 t CO_2
Scope 2: 0 t CO_2
Scope 3: 51.7 t CO_2

The following values apply to the location-based approach:
Scope 1: 4.8 t CO_2
Scope 2: 2.5 t CO_2
Scope 3: 51.7 t CO_2

The data show that, owing to purely office-based operations in a rented building, Scope 3 accounts for the largest share of emissions. Overall, emissions rose by 17.21% compared to the previous year, which is primarily attributable to the higher number of employees.
The greatest potential for emissions reduction lies in business travel under Scope 3. Additional incentives for more sustainable travel behaviour are planned in this area. Like Unite Holding SE, the UK location also aims to achieve net zero by 2045.

GHG intensity
GHG intensity sets gross GHG emissions relative to revenue.

Intensity of gross Scope 1 and location-based Scope 2 GHG emissions:
0.993 t CO_2e per €1 million in revenue

Intensity of gross Scope 1 and market-based Scope 2 GHG emissions:
0.368 t CO_2e per €1 million in revenue

Total intensity of gross Scope 1, location-based Scope 2 and gross Scope 3 GHG emissions:
3.902 t CO_2e per €1 million in revenue

Total intensity of gross Scope 1, market-based Scope 2 and gross Scope 3 GHG emissions:
3.277 t CO_2e per €1 million in revenue

Actions to reduce emissions
We have introduced an environmental, energy and waste management policy across the company. This serves as a binding framework for the responsible conduct of all Unite employees. The policies outline concrete measures to reduce energy consumption and waste, as well as to promote the responsible use of resources overall.

Sustainability is also firmly embedded in our business travel and procurement policy, helping to systematically reduce emissions related to mobility and procurement.
A large share of our procurement relates to IT hardware, making it a key lever for reducing emissions. To maximise the lifespan of our devices, IT equipment is reused or repurposed for as long as possible – through internal reuse, use for spare parts, staff purchases or donations. With this in mind, Lenovo was selected as a manufacturer known for the durability of its devices. Employees receive systematic training on all policies through e-learning programmes.

Looking ahead, mobility will play a much greater role in emissions reduction. While some expired leasing contracts have not been renewed and some company vehicles have been switched from petrol to electric models, there is as yet no comprehensive strategy for systematic emissions reduction.

GHG reduction targets
By joining the Science Based Targets initiative (SBTi), we have undertaken to submit a net-zero target. The SBTi supports companies in setting ambitious climate targets based on the latest scientific evidence. These targets enable organisations to make a demonstrable contribution to limiting global warming to 1.5°C and preventing irreversible climate change. We therefore aim to reduce our emissions by 90% by 2045 and to neutralise the remaining 10% through offsetting programmes and technologies such as carbon capture and storage. By Q2 2026, we will have submitted our targets to the SBTi and developed an action plan for achieving them.

Environmental policy and impacts
Water

Water withdrawal

As Unite is not a manufacturing company, the only water-related data collected relates to water withdrawal. Water consumption data is not available. The volume of water withdrawn is equivalent to the amount of water drawn from the public water supply network.

Water withdrawal for 2025, including all sites and teleworking employees, amounts to 2,694.56 m^3. Due to their on-site staff canteens, water withdrawal in Leipzig and Köthen is significantly higher than at other sites.

According to the Aqueduct Water Risk Atlas, Leipzig, Maastricht and Bologna are located in areas of high water stress. The combined water withdrawal volume for these sites is therefore reported separately in the table below.

	Water withdrawal in m^3
All sites	2,694.56 m^3
Sites in water-stressed areas (Leipzig, Bologna, Maastricht)	1,597.3 m^3

Environmental policy and impacts

Biodiversity and ecosystems

Areas of biodiversity sensitivity

To identify protected areas and areas of biodiversity sensitivity, we consulted the World Database on Protected Areas (WDPA). The analysis shows that none of our office sites are located in the immediate vicinity of such areas – they neither directly adjoin nor overlap with them. The total land footprint across all sites amounts to 17,307.5 m^2.

Location	Office space	Areas of biodiversity sensitivity	Proximity to designated protected areas
Leipzig (Germany)	10,150 m^2	Auensystem (floodplains), Auwald (riverside forest), deciduous woodlands (east Leipzig), Bläulingswiesen (south-east Leipzig)	Not located near any designated protected areas
Köthen (DE)	5,051 m^2	Köthener See siltation zone, Heideseen extension of Köthener See siltation zone – western section	Not located near any designated protected areas
Munich (Germany)	1,281 m^2	Heathland and oak woodlands north of Munich	Not located near any designated protected areas
Valencia (Spain)	55 m^2	Albufera Natural Park	Not located near any designated protected areas
Vienna (Austria)	149 m^2	Bisamberg, Danube-Auen east of Vienna, Danube-Auen National Park	Not located near any designated protected areas
Kraków (Poland)	136.5 m^2	n/a	
Zurich (Switzerland)	157 m^2	n/a	
Cardiff (United Kingdom)	92 m^2	n/a	
Bologna (Italy)	30 m^2	n/a	
Paris (France)	110 m^2	n/a	
Budapest (Hungary)	37 m^2	n/a	
Maastricht (Netherlands)	59 m^2	n/a	

Environmental policy and impacts

Resource use, circular economy and waste management

Circular economy principles

The principle of **waste prevention** – one of the three core principles of the circular economy – is a top priority in our operations. Purchased products such as IT hardware, furniture and other office supplies are used for as long as possible and, once we have no further use for them, donated to schools or other organisations.

In accordance with our procurement policy, before any purchase is made, it must be assessed whether the required item can be borrowed internally or whether the need can be avoided altogether. When selecting IT hardware, we prioritise devices that can be easily repaired in-house. Retired devices are retained as a source of spare parts.

Waste management

Our waste stream consists solely of ordinary household-type waste. No hazardous waste is generated in our operations. Hardware that can no longer be reused is properly disposed of as electronic waste at the end of its useful life. Our contribution to the circular economy and waste management therefore centres primarily on the conscious reduction of everyday waste. We achieve this through the careful use of materials, durable equipment and a preference for digital over analogue solutions.

10.547 t
total
waste generated

9.324 t
of which
recycled

0 t
of which
hazardous waste

10.547 t
of which
non-hazardous waste

Social policy – Social impacts

Own workforce – general characteristics

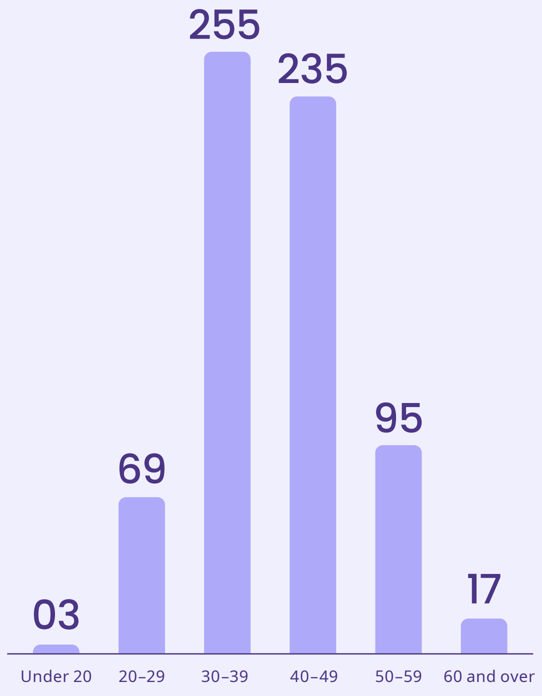
Number of employees by type of employment contract
100%
permanent employees

Number of employees by gender
311 male
363 female

Number of self-employed workers
23

Number of agency workers
0

Employee turnover
6.8%



Number of employees by age group

Number of employees by country of employment contract

Social policy – Social impacts

Health and safety

Health and safety is an integral part of our corporate culture. Our approach is based on prevention, awareness-raising and open communication. In occupational health and safety, our actions go far beyond the legal requirements. We have trained first-aiders and fire safety officers, as well as ergonomics coordinators.

Occupational health is overseen by an Occupational Health Management Team. It organises skin screenings, eye tests, back care training, flu vaccinations and other preventive health measures. In addition, ergonomics coordinators provide training on correct posture to counteract back pain and other problems associated with screen-based work. All office workstations are equipped with height-adjustable desks and ergonomic office chairs to help prevent musculoskeletal disorders.

The many political, economic and social crises we face today are widely perceived as a significant source of psychological stress. The results of the psychosocial risk assessment conducted in 2024 also revealed that some Unite employees experience stress, feel under pressure or encounter conflicts in the workplace. To support mental health, the nilo platform has been introduced. It offers a wide range of resources, from stress management exercises to guided meditations. Individual sessions with psychological counsellors can also be booked.

Number of reportable workplace accidents

3

Number of fatalities resulting from work-related injuries and illnesses

0

Number of days lost due to work-related injuries and illnesses

91

Reportable workplace accidents as a percentage of employees

0.45%

Social policy – Social impacts

Diversity

Share of women on the Executive Board

33.33%

Share of women at management level

49%

Equality and diversity are integral parts of our corporate culture. We therefore work to ensure that women are naturally represented in leadership positions. We firmly believe that diverse teams are better equipped to tackle complex challenges. That’s why we create conditions that offer all employees equal opportunities for development and advancement.

03

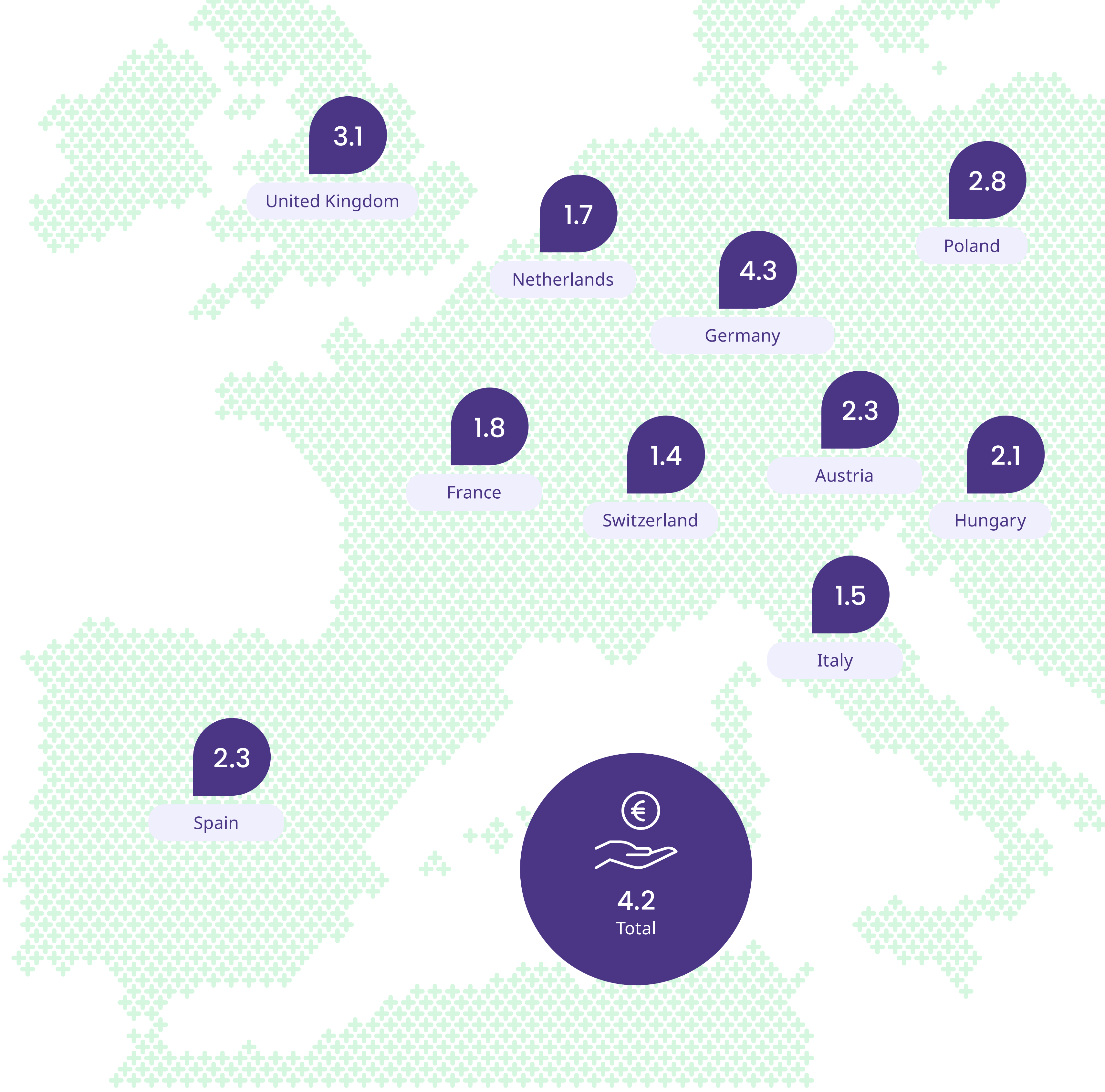
Social policy – Social impacts

Working conditions and professional development

Remuneration
Unite complies with at least the statutory minimum wage applicable in each country. Unite is not subject to any collective bargaining agreement. However, in 2025 we introduced a transparent pay framework with distinct job levels. Each level reflects individual performance and responsibility. It is accessible to all employees and ensures transparency and fairness in remuneration.

The adjusted gender pay gap, taking into account job families and job levels, stands at 4.6%, below Germany's adjusted gender pay gap of 6%. This figure shows that there is no material difference in pay between men and women.

The following information sets out the ratio of annual total compensation for the group and by country. The following calculation methodology was applied:
the ratio of the total annual remuneration of the highest-paid individual in the organisation in each country with a significant operational presence to the median total annual remuneration of all employees (excluding the highest-paid individual) in the same country.



Annual total compensation ratio

Social policy – Social impacts

Working conditions and professional development

Working hours: our hybrid working model
We offer all employees the opportunity to organise their working hours individually, in line with their area of responsibility and personal circumstances. This is supported by our hybrid working model. We believe that a sense of togetherness and a strong connection to our corporate culture – fostered through personal dialogue and interdisciplinary networking among all colleagues – are crucial to the company's success. Senior management therefore expects all employees to come into the office at least twice a week, provided their distance from the office allows this. Their remaining working time can be arranged through a choice of different working time models. These are tailored to the requirements of each role and take employees' preferences into account.

Special leave days are granted for certain occasions. Sabbaticals, workations and other extended leave programmes are also supported.

The minimum annual leave entitlement for all employees is 30 days, regardless of national legislation. Additional leave days can be agreed under Unite's cafeteria-style flexible remuneration system.

Training: continuing development in a dynamic market environment
Motivated, satisfied and therefore productive employees are one of our key success factors. Due to the dynamic environment in which our company operates, the demands placed on our employees are constantly changing. To meet these demands, we aim to develop our employees through systematic training and continuing development opportunities. Our in-house Academy enables employees to develop their soft and professional skills. The following training areas are available:

- Soft skills (e.g. successful communication, Nonviolent Communication)
- Methods (e.g. change management skills)
- Professional training (e.g. order processing, product training)
- Team-building workshops
- Individual coaching by internal or external coaches

All courses are available via our learning platform, enabling employees to study regardless of time and location. Courses are grouped into role- and department-specific learning pathways to ensure that all employees have the knowledge and skills they need for their work.

The average annual training hours were 2.9 per male employee and 4.21 per female employee.

Social policy – Social impacts

Engagement with employees and workers

Our company's flat hierarchy is reflected in a culture of open dialogue. For example, employees who are new to the company can engage directly with the Executive Board in a 'fireside chat'. What's more, questions can be posted on an intranet page at any time and are answered by the Executive Board in Hello Unite, the company's internal monthly livestream. In Hello Unite, the Executive Board reports on the company's current situation and provides insights into the key topics and developments of the past four weeks. Information is also shared through the monthly internal newsletter, giving all departments an opportunity to communicate updates across teams and functions. The newsletter welcomes new employees and bids farewell to those who have left Unite. It also introduces employees who have changed their role, position or department, helping to encourage internal career development through practical examples.

In 2023, teamecho was rolled out as a digital tool for gauging employee sentiment. Through voluntary, regular and anonymous surveys, the aim is to give all employees a voice and provide managers with a data-driven basis for decisions to improve collaboration. teamecho is not supposed to replace direct feedback. It does, however, enable shifts in sentiment to be identified quickly, allowing managers – supported by Human Resources as well as Organisation, Learning & Culture – to respond.

Employees and managers discuss objectives, professional development and training in structured annual reviews known as Performance and Development Conversations. This shared space for reflection and development is designed to strengthen collaboration on equal terms, highlight individual potential and define concrete steps for the future.

Unite has a Culture Circle. Its members are democratically elected by Unite employees. All Unite employees can propose cultural and company-wide topics to the Culture Circle, provide feedback on change processes and raise concerns. The Culture Circle then brings these matters to the Executive Board for discussion. The Culture Circle thus acts in an advisory capacity, without decision-making authority, and is a key stakeholder on matters of corporate culture, organisational change and transformation.

Social policy – Social impacts

Community engagement

Unite with Ukraine

As a company, we've been supporting people in need in Ukraine through our 'Unite with Ukraine' initiative since Russia's full-scale invasion. In addition to procuring relief supplies ourselves, we also call on our customers and suppliers via our corporate website to provide support and donate essential goods. Relief shipments are delivered directly to Ukraine through aid organisations we are in contact with, such as the Association for Worldwide Emergency Aid.

Organisation of the Köthen Film Festival

In 2014, a Unite employee successfully campaigned for Köthen to become the central German host town for the European Film Festival for Generations and founded an association with nine Unite members. The first festival was held to mark Saxony-Anhalt Day in Köthen in 2015. It has since been held annually as the Köthen Film Festival. Through their cultural activities, the members wish to give something back to the town of Köthen and the wider region. Unite supports this commitment.

Leipzig Roundtable for the Public Good

Unite participates in the Runder Tisch Gemeinwohl Leipzig (Roundtable for the Public Good). This non-profit organisation set up Gemeinwohlparlament Leipzig (Leipzig Parliament for the Public Good) in 2025. Leipzig residents can join by paying an annual membership fee that goes into a community fund. It is used to support projects that reflect the four priorities of the Leipzig Public Good Code. For its first year, the theme **'Young. Old. Together. That's Leipzig.'** was chosen. Projects that bring different generations together, create age-friendly infrastructure or enable shared learning are supported.

Governance

Respect for human rights

Code of Ethics and Conduct for our Employees

Our Code of Ethics and Conduct sets out the fundamental principles and core values that guide our daily decisions and actions at Unite. It serves as a moral compass for everyone within the organisation and establishes the standards of behaviour expected of us in how we interact with one another and carry out our work. These principles are intended to foster a respectful, responsible and ethical workplace and reflect our commitment to people, the environment and the protection of our business:

- **People:** respect for labour rights, fair working conditions, promotion of diversity, equity and inclusion, health and safety, protection from harassment, and protection of children and young people.
- **Environment:** responsible use of resources, careful waste and wastewater management, safe handling of hazardous substances and continuous improvement of our environmental performance.
- **Business protection:** anti-corruption, protection of intellectual property, fair competition and data protection.

The Code of Ethics and Conduct contains clear provisions on the following human rights topics:

i. Child labour
ii. Forced labour
iii. Human trafficking
iv. Discrimination
v. Accident prevention
vi. Other: The Code of Ethics and Conduct also covers the following topics:

- Privacy
- Equal opportunities
- Abuse and harassment
- Health and safety

Managers have a particular responsibility to act as role models and must respond appropriately to reports of misconduct. Violations are investigated confidentially and may result in disciplinary action. Protection against any form of retaliation is ensured.

The code is reviewed at least once a year and updated as required. Compliance is ensured through mandatory acknowledgement by all employees as well as regular training.

Code of Conduct for Business Partners

Our Code of Conduct for Business Partners applies in particular to suppliers who sell on our platform. Acknowledgement of this code is required for all suppliers wishing to participate in our trading platform. The Code 'of Conduct for Business Partners explicitly emphasises responsibility within the supply chain. Suppliers are obliged to ensure compliance with labour and human rights standards not only within their own organisations but also throughout their supply chains using suitable control mechanisms. All human rights referenced above in the section on the Code of Ethics and Conduct are also included in the Code of Conduct for Business Partners.

Whistleblowing System

In addition to internal stakeholders, external stakeholders can also report potential violations of laws or company policies through our Whistleblowing System, which is publicly accessible on our website. Employee complaints can also be submitted through a conflict management system. In Unite's culture, conflicts are not viewed as inherently negative. They have the potential to drive innovation and contribute to employees' professional development. Employees are therefore encouraged to address issues openly and not to shy away from conflict. Our conflict management system has two components. Firstly, internal professional support is available to help resolve conflicts by setting out the steps that should be taken and in what order. Secondly, the above-mentioned internal Whistleblowing System is available for reporting potential breaches of rules.

Severe negative human rights incidents

No confirmed human rights incidents involving the company's own workforce or workers in the value chain were reported through the Whistleblowing System. There were also no confirmed incidents of discrimination, corruption or information security breaches in 2025.

No incidents were identified through our risk analysis either, which is described in greater detail in the section 'Management of supplier relationships'.

Prevention and detection of corruption, bribery and fraud

Our Compliance Team conducts regular analyses to identify business areas with an elevated risk of corruption and bribery. Where changes in risk are identified, existing measures are reviewed and adjusted as required. Unite employees receive regular training on corruption and bribery risks as well as on ways to prevent corruption and fraud. In addition, the Compliance Officer actively advises and supports managers and employees in preventing and combating corruption and fraud.

Convictions and fines for corruption and bribery:
During the reporting period, there were no convictions or fines for violations of anti-corruption and anti-bribery legislation.

Management of supplier relationships

Analysing human rights and environmental risks among suppliers

Unite operates with a strongly locally embedded supplier structure. As a European group, our national subsidiaries provide buyers with access to supplier bases from their respective countries. This fully European Tier 1 supplier base significantly reduces the risk of human rights violations at the first tier of the supply chain. In addition, we voluntarily and proactively fulfil the requirements arising from the German Supply Chain Due Diligence Act (LkSG). We conduct risk analysis and assessment using the fully automated software solution provided by osapiens. In 2025, we did not identify any suppliers with confirmed violations of human rights or environmental standards.

Our process for preventing delayed payments to suppliers

An individual payment term is contractually agreed with each supplier. This is automatically applied to every incoming invoice to determine the payment due date. Payment to the supplier is made on the basis of this payment due date to avoid late payment. For 2025, our late payment rate was 3.2%. Delays occurred when the supplier’s invoice had not been received by us or was still being clarified, for example due to discrepancies between the order and the invoiced quantity or price.

Diversity of the Supervisory Board

Our Supervisory Board comprises one woman (25%) and three men (75%).

Annex

Our policies, targets, actions and KPIs for the transition to a more sustainable economy

ESG criterion	Sub-topic	Policies	Responsibility at senior management level	Publicly accessible at:	Objectives	Actions already established	KPIs
Environment	Climate change mitigation	1. Environmental management policy 2. Waste management policy 3. Procurement policy 4. Travel policy 5. Code of Conduct	Board member Cross-functional department	Compliance at Unite	› Annual calculation of our corporate carbon footprint in accordance with the GHG Protocol › Submission of targets to the Science Based Targets initiative **Travel** We aim to continuously reduce CO_2 emissions and environmental impacts from business travel and to promote the use of sustainable modes of transport. Business travel should only take place when strictly necessary and where no suitable digital alternative exists. Wherever possible, employees use rail and other forms of public transport; domestic flights are avoided. **Internal procurement** Our aim is to standardise the procurement process to save time, costs and resources. At the same time, we aim to promote the sustainable procurement of office and work materials to reduce negative environmental impacts and fulfil our social responsibility. This is intended to reduce Scope 3 emissions from the 'Purchased goods and services' category in our carbon footprint. **Waste** Establishment of an environmentally friendly and sustainable waste management system to protect the environment and conserve resources.	› Publication of environmental management policies for external stakeholders as well › Policies as mandatory training › Identification of a 1.5°C-compatible reduction pathway in accordance with the SBTi **Travel** › Assessment of the necessity of each business trip; preference given to rail over car travel › Ban on domestic flights **Internal procurement** › Centralised procurement of sustainable standard items through Office Management › Assessment of the necessity of each order (needs-based purchasing, no unnecessary orders) › Reuse and sharing of materials (first check whether materials can be borrowed or reused before placing a new order) › Use of filters for sustainability certifications (e.g. Blue Angel, TCO, Fairtrade) if the item sought is not available in the Sustainable Choice Shop › Training of employees in Office Management on sustainable procurement **Waste** › Waste prevention › Correct waste disposal › Waste sorting › Raising employee awareness	**Travel** › Number of flights per year › Kilometres driven per year › Number of company cars **Waste** › Waste volume per year **Internal procurement** › Share of sustainable/ certified items in total office supplies (%)

ESG criterion	Sub-topic	Policies	Responsibility at senior manage-ment level	Publicly accessible at:	Objectives	Actions already established	KPIs
Environment	Energy	1. Energy management policy	Board member Cross-functional department	Compliance at Unite	Establish an environmentally friendly and sustainable energy management system to protect the environment and conserve resources	› Actions to avoid and reduce energy use, such as switching off energy-consuming devices, purchasing energy-efficient electrical equipment, etc. › Monitoring of energy consumption as part of the annual CO_2 footprint calculation and energy audit › Raising employee awareness	› Energy consumption per year
Environment	Circular economy				› Increase access to circular products on our › platform › Empower buyers to make circular purchasing decisions	› Expansion of content data (refurbished, remanufactured, repairable) › Provision of filters and decision-support tools in product searches	› Share of refurbished products in relation to the total product range (number, turnover)
Social	Working hours and work–life balance	1. Working hours policy (work in progress, to be published in December 2025) 2. Annual leave entitlement: at least 30 days	Board member Cross-functional department		› Increase employee retention and satisfaction › Increase productivity and motivation › Embed culture and values › Foster innovation › Employee recruitment and competitiveness A company that offers more annual leave than legally required and flexible working hours pursues strategic objectives: it seeks to strengthen employee satisfaction and retention, increase its attractiveness as an employer and remain competitive in the market for skilled professionals. At the same time, such actions promote motivation, productivity and a modern, values-driven corporate culture. In this way, they improve the working environment while also securing the company's long-term competitiveness.	› Introduction of additional annual leave days beyond the statutory minimum (24 and 31 December) › Special leave for significant life events (e.g. marriage, childbirth) › Sabbatical models or unpaid special leave on request › Flexible working time models: employees can determine the start and end of their working day within a defined framework › Modern part-time models (9 hours each on 4 working days; 9 out of 10 working days) › Mobile working › Provision of technical infrastructure (e.g. laptop, VPN access, communication tools) › Feedback and employee participation	› Introduction of an employee satisfaction score

ESG criterion	Sub-topic	Policies	Responsibility at senior management level	Publicly accessible at:	Objectives	Actions already established	KPIs
Social	Social dialogue	1. Policy on handling reports 2. Anti-corruption and anti-fraud policy 3. Code of Conduct	Board member Cross-functional department	Compliance at Unite	› Promote social cohesion › Strengthen employee motivation and retention › Improve decision-making quality › Increase transparency and trust › Increase competitiveness and capacity for innovation › Strengthen democratic structures within the organisation	› Establishment of a Culture Circle › Regular employee surveys via teamecho as as an early-warning system for social tensions › Transparent information policy (Corporate Communications & OLC newsletters, Hello Unite livestream) › Training for managers and employees through OLC (e.g. communication training) › nilo for mental health › Company values developed jointly by management and employees › Implementation of conflict resolution procedures and mediation (OLC's counselling team) › Existence of the Whistleblowing System › Mandatory course on the Code of Conduct	› Employee turnover › Participation rate and diversity of participants in various dialogue formats (Culture Circle, OLC Academy learning platform, Hello Unite) › Participation rate and evaluation of teamecho surveys (sentiment barometer, employee satisfaction)

ESG criterion	Sub-topic	Policies	Responsibility at senior manage-ment level	Publicly accessible at:	Objectives	Actions already established	KPIs
Social	Occupational health and safety	1. Occupational health and safety policy	Board member Cross-functional department		All employees are informed about and sensitised to occupational health and safety. They complete annual mandatory training in the Totara learning management system. Thematic workshops and information sessions are also held. Health and safety officers, first-aiders, fire safety officers and ergonomics coordinators ensure that policies are implemented throughout the company and remind employees of their obligations. Employees know how to take preventive action to protect and promote their own health. Employees make use of the organisation's preventive health offerings. The organisation promotes holistic health and wellbeing, covering physical, mental and social aspects.	**Occupational health and safety:** › Work of the Occupational Health and Safety Committee: Development and implementation of the occupational health and safety concept › Systematic identification and assessment of potential hazards, together with the implementation of targeted risk-reduction actions › Establishment of a sustainable system for the regular review, assessment and optimisation of existing protective measures › Consistent implementation of and compliance with all applicable statutory requirements and standards in occupational health and safety › Mandatory occupational health and safety training via the Academy learning platform › Sufficient number of health and safety officers, first-aiders and fire safety officers at every office location › Comprehensive information for employees via Confluence – a simple landing page for questions relating to occupational health and safety › Compliance with legally required break and rest periods, supported by awareness-raising for employees and managers	**Occupational health and safety:** › Percentage of actions that have been implemented from risk assessments › Number of safety inspections and audits conducted › Number of fire safety officers › Number of first-aiders › Number of health and safety officers › Every employee has completed their annual mandatory training and passed the test › Every new joiner has completed their mandatory training and passed the test within the first three months › Number and severity of workplace and commuting accidents **Health:** › Number of health initiatives conducted

ESG criterion	Sub-topic	Policies	Responsibility at senior manage-ment level	Publicly accessible at:	Objectives	Actions already established	KPIs
						› Conducting and documenting evacuation drills with the support of fire safety and health and safety officers **Health:** › Provision of an occupational health management programme › Ergonomics coordinators: support with setting up an ergonomic workstation › Health media library and Academy courses offer employees exercises, information and suggestions for preventive health care › Through nilo, a mental health platform, employees can book one-to-one sessions with psychological counsellors › Managers are given access through nilo to content on healthy leadership › Occupational reintegration management › Company-wide health surveys help provide insight into working conditions at the company so that improvements can be made › In cooperation with health insurance provider, regular – usually annual – preventive check-ups are offered These include, for example, stress tests, back assessments, mobility tests and general health checks › Annual health day › Provision of a free occupational health examination and consultation	› Participation in health days (30% per site) › Participation in check-ups (fully booked) › Participation in sports courses (60% utilisation) › Usage figures for nilo (20% of all employees) › Number of ergonomics coordinators

ESG criterion	Sub-topic	Policies	Responsibility at senior management level	Publicly accessible at:	Objectives	Actions already established	KPIs
Social	Fair wages	1. Internal minimum wage policy			› Every employee should be paid fairly for their role, enabling them to secure their livelihood without financial concern. › Every employee understands the components used to determine pay structures › Salaries are determined fairly with reference to comparable internal positions and the external market › No distinctions are made on the basis of gender, weekly working hours or other individual characteristics	› Establishment of an internal minimum wage as the lowest pay band, set above the statutory minimum wage › Use of salary benchmarks to validate employees' salaries against the market › Timely and error-free salary payment by the 27th of each month › Regular review of the pay structure to identify deviations early › Regular adjustment of salaries in accordance with defined criteria, including performance, skills development, loyalty, commitment, achievement of objectives and, where applicable, inflation adjustment)	› The ratio of the total annual remuneration of the highest-paid individual to the median total annual remuneration of all employees (excluding the highest-paid individual)
Social	Gender equality and equal pay for work of equal value	1. Diversity, equity and inclusion policy 2. Code of Conduct	Board member Cross-functional department	Compliance at Unite	› The adjusted gender pay gap is below 5% › Women are appropriately represented in leadership positions › The organisation supports women in progressing into leadership positions › Leadership positions can also be held on a part-time basis	› Development of actions to reduce any gender pay gap › Advice and awareness-raising for managers on the gender pay gap in recruitment and contract amendment processes › Establishment of a DEI Employee Resource Group › Internal DEI event › Mandatory training on the Code of Conduct › Mandatory training on the DEI policy	› Determination of the gender pay gap at least annually, down to team level › Proportion of women in leadership positions

ESG criterion	Sub-topic	Policies	Responsibility at senior management level	Publicly accessible at:	Objectives	Actions already established	KPIs
Social	Privacy	1. Data protection policy 2. Diversity, equity and inclusion policy	Board member Cross-functional department	Privacy Notice | Unite Compliance at Unite	› Creation of a working environment based on trust › Providing psychological safety for employees › Creating space for personal needs in the work context	› Use of software tools that comply with GDPR requirements › Every employee signs a data protection statement and is informed about the use of their personal data › Suspected data protection violations are followed up through formal processes › Review of all processes to assess whether they meet compliance and data protection requirements, including with regard to our employees › Mandatory training on the data protection policy	
Governance	Corporate culture	1. Compliance Organisation Policy (COP)			**Disclosure obligations** › The relationship between each target and the policy objectives is described. Target level (absolute/relative), scope (activities, value chain, geography) and units of measurement are specified › Baseline values, time periods and milestones are disclosed › The methodologies and assumptions underlying the targets are explained › Progress against targets is tracked and reported. › Stakeholder involvement in target-setting is described › Changes to targets or metrics, and the rationale for such changes, are disclose › Performance against targets is reviewed, including analysis of trends and significant deviations	**Key actions** › Regular compliance training for all employees › Risk analysis and management (identification, assessment, mitigation) › Implementation of reporting procedures and the Whistleblowing System › Internal audits and monitoring › Establishment of a Compliance Board and regular meetings	› Number of compliance incidents › Training completion rates › Audit findings

ESG criterion	Sub-topic	Policies	Responsibility at senior manage-ment level	Publicly accessible at:	Objectives	Actions already established	KPIs
Governance	Corporate culture	1. Unite corporate values			› Orientation and security: values as a fixed point in dynamic structures › Resilience: values provide stability even in challenging situations › Scalability: values are designed so that they can be communicated and lived even during rapid growth › Cultural integration: fast and lasting onboarding processes for new employees › Preservation of corporate culture: ensuring that cooperative and ethical principles are not lost	› Participatory development of values through an open process › Creation of a Code of Ethics (as part of the Code of Conduct) › Various actions to encourage dialogue among employees, including departmental workshops, a values game and the 'Values Challenge'	› Number of whistleblowing reports as an indicator of awareness of this tool within the organisation and of any cases that may conflict with the company's core values › Internal team surveys and the feedback they generate as an indicator of whether Unite's core values are respected throughout the organisation
Governance	Corporate culture	1. Policy on handling reports	Board member Cross-functional department	Compliance at Unite	› Implementation of a tool enabling internal and external stakeholders to report potential misconduct or violations of laws, internal policies or ethical standards › Prevention of future incidents through continuous learning › Process optimisation	› Integration of the Whistleblowing System on our website › Development of a process for handling conflicts	
Governance	Corporate culture	1. Data protection policy	Board member Cross-functional department	Privacy Notice | Unite	› Establishment of an internal data protection organisation	› Communication and information on the principles of the data protection policy › Establishment of data processing owner roles › Establishment of a Data Protection Officer role › Establishment of an IT Security Officer role for the continuous development and implementation of appropriate technical and organisational data security measures › Introduction of mandatory training	

ESG criterion	Sub-topic	Policies	Responsibility at senior manage-ment level	Publicly accessible at:	Objectives	Actions already established	KPIs
Governance	Corporate culture	1. AI policy	Board member Cross-functional department	Compliance at Unite	› Harnessing the benefits of AI while ensuring its safe and responsible use	› Introduction of Langdock, an AI platform › Organisation of AI Days with workshops and presentations for all Unite employees › Low-Coding Lab: collaborative coding with the help of AI › Establishment of AI Ambassadors as knowledge multipliers and facilitators	› Number of completed training courses (target: 100% as training is mandatory)
Governance	Management of supplier relationships	1. External Code of Conduct	Board member Cross-functional department	Compliance at Unite	› Ensuring respect for human rights throughout the supply chain	› The Code of Conduct for Business Partners is incorporated into the GTCs (General Terms and Conditions), which form part of the contracts with business partners	
Governance	Corruption and bribery	1. Anti-corruption and anti-fraud policy	Board member Cross-functional department		› Zero tolerance of corruption and fraud › Full documentation and review of high-risk transactions and business partner checks › Immediate reporting and investigation of all suspected cases	› Regular risk analyses by the Compliance Team to identify high-risk business areas › Ongoing, risk-based training for employees › Documentation and reporting of all invitations and benefits involving public officials › Due diligence and periodic review of business partners	› 100% completion of mandatory training for relevant employees › Complete records of reported incidents and their handling
Governance	Corruption and bribery	1. Gifts policy	Board member Cross-functional department		› Fair and collaborative working relationships with business partners › Integrity and transparency in all business relationships	› Mandatory training	
Governance	Corruption and bribery	1. Cash handling policy	Board member Cross-functional department		› Safe and proper handling of cash within the company	› Training for employees responsible for handling cash	
Governance	Risk management	1. Unite signatory authority policy	Board member Cross-functional department		› Ensuring that only authorised representatives sign legally binding documents › Clarity on responsibilities › Information security and integrity	› Mandatory training	

05

Annex

Overview of key metrics in the report

ESG category	Key metric	Page
General	NACE code	5
General	Total assets	5
General	Revenue	5
General	Full-time employees	5
Environmental	Total energy consumption (renewable and non-renewable share)	18
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Environmental	Scope 2 GHG emissions (location-based and market-based)	19
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Annex

Overview of key metrics in the report