

AA1000 Assurance Statement



Assurance of UnitedHealth Group's Annual GHG Emissions, Environmental and Social Metrics

To: The Stakeholders of UnitedHealth Group

Independent assurance statement by Upstream Sustainability Services, JLL (“Upstream”) to the stakeholders of UnitedHealth Group (“UNITEDHEALTH GROUP”) concerning the data published for the annual Sustainability Report. The data is also used in the annual Dow Jones Sustainability Index (“DJSI”), Carbon Disclosure Project (“CDP”) and Streamlined Energy and Carbon Reporting (“SECR”) disclosures. The assurance also includes associated sustainability information and limited social metrics for the period 1 January 2021 to 31 December 2021.

SCOPE OF WORK

UnitedHealth Group engaged Upstream to provide independent assurance of select metrics in its 2021 Sustainability Report Performance Data, as specified in Appendix B

The engagement was Type 2 moderate assurance in accordance with the AA1000AS v3 (2020) standard which consisted of:

- A. Providing moderate assurance against the AA1000AS v3 assurance standard of selected environmental and social data and the AA1000 Account Ability Principles (2018) sustainability principles (inclusivity, materiality, responsiveness and impact).
- B. Providing an assurance statement suitable for public disclosure to support UnitedHealth Group’s disclosure against the requirements of the DJSI, CDP and SECR.

RESPONSIBILITY

The UnitedHealth Group Office of Sustainability and Corporate Services Team are responsible for the completion of the annual sustainability report, annual disclosures (DJSI, CDP and SECR) and all statements and figures contained therein. Upstream’s responsibility was to complete the assurance process and preparation of this assurance statement.

LEVEL OF ASSURANCE AND LIMITATIONS

The UnitedHealth Group Office of Sustainability and Corporate Services Team are responsible for the completion of the annual sustainability report, annual disclosures (DJSI, CDP and SECR) and all statements and figures contained therein. Upstream’s responsibility was to complete the assurance process and preparation of this assurance statement.

Upstream provided a moderate level of assurance which included desktop review, management and asset level data verification and evidence gathering from internal sources and third parties. The verification did not include financial data, technical descriptions of or information relating to buildings or other information not related to sustainability.

The scope of AA1000 Assurance is limited based on the amount of interaction and information provided. Material collected as part of the evidence included policy documents, checklists, internal documents, reports, statements of methodology, and other formal documentation. Other key evidence reviewed included publicly accessible information on the company website.

A: EVALUATION OF UNITEDHEALTH GROUP'S ADHERENCE TO THE AA1000 ACCOUNTABILITY PRINCIPLES (2018) OF INCLUSIVITY, MATERIALITY, RESPONSIVENESS AND IMPACT

Based on the scope of work described above, nothing has come to our attention to suggest that UnitedHealth Group did not adhere to the criteria under the principles of inclusivity, materiality, responsiveness and impact for the period 1 January 2021 to 31 December 2021.

Further observation and recommendations have been provided to the company in a management report.

B: EVALUATION OF THE RELIABILITY OF THE SPECIFIED SUSTAINABILITY PERFORMANCE INFORMATION AND ASSOCIATED DATA COLLECTION AND MANAGEMENT PROCESSES AND SYSTEMS

Based on the scope of work described above, nothing has come to Upstream's attention that causes it to believe that the environmental and social data are not fairly stated.

Further observation and recommendations have been provided to the company in a management report.

Environmental data assured

Energy consumption (Scope 1 & Scope 2): 1,151,438 MWh ^{Note 1}

Energy consumption (Scope 2 Renewable): 83,102 MWh ^{Note 2}

Municipal water use: 0.859195 mio. m³ ^{Note 3}

Total water discharged: 0.028521 mio. m³ ^{Note 4}

Total waste used/recycled: 7,099 metric tons ^{Note 5}

Total waste disposed: 10,478 metric tons ^{Note 5}

Confidential Paper Shredding and Recycling Program (Shred All Program): 4,854 U.S. tons ^{Note 6}

GHG data assured ^{Note 7}

Scope 1 GHG emissions: 97,537 metric tons CO₂e, including stationary emissions (natural gas, diesel, sulphur free gas oil (SFGO), propane, liquid petroleum gas (LPG), fuel oil no. 2), mobile emissions (jet kerosene, sustainable aviation fuel, gasoline and diesel) and fugitive emissions (refrigerants, anesthetic and medical gases). ^{Note 8}

Scope 2 GHG emissions: 290,463 metric tons CO₂e (market-based) from grid purchased electricity ^{Note 9}

Scope 2 GHG emissions: 322,472 metric tons CO₂e (location-based) from grid purchased electricity ^{Note 9}

Scope 3 GHG emissions: 32,684 metric tons CO₂e from GHG 5. Waste Generated ^{Note 10}

Scope 3 GHG emissions: 22,238 metric tons CO₂e from GHG 6. Business Travel (Commercial Flights, Rental Cars and Rail) ^{Note 11}

Scope 3 GHG emissions: 33,543 metric tons CO₂e from GHG 7. Employee Commuting ^{Note 12}

Year-on-year change in Scope 1, Scope 2, as well as Scope 3 GHG emissions ^{Note 7}

Year-on-year change in Scope 1 GHG emissions: +298.33% ^{Note 8}

Year-on-year change in Scope 2 GHG emissions (market-based): +95.28% ^{Note 9}

Year-on-year change in Scope 2 GHG emissions (location-based): +105.72% ^{Note 9}

Year-on-year change in Scope 1 GHG emissions and Scope 2 GHG emissions (market-based): +123.98% ^{Note 8, Note 9}

Year-on-year change in Scope 1 GHG emissions and Scope 2 GHG emissions (location-based): +131.74% ^{Note 8, Note 9}

Year-on-year change in Scope 3 GHG emissions (GHG 5. Waste Generated): +34.20% ^{Note 10}

Year-on-year change in Scope 3 GHG emissions (GHG 6. Business Travel): +2.70% ^{Note 11}

Year-on-year change in Scope 3 GHG emissions (GHG 7. Employee Commuting): -48.40% ^{Note 12}

Social value metrics assured Note 13

<p>% People of color (U.S workforce): 42%</p>	
<p>% People of color in management positions (U.S workforce): 29% % Asian: 9% % Black/African American: 8% % Hispanic/Latino: 9% % Two or More Ethnic Groups: 2% % All Other Races: 1%</p>	<p>% People of color in junior management positions (U.S workforce): 37% % Asian: 5% % Black/African American: 13% % Hispanic/Latino: 15% % Two or More Ethnic Groups: 3% % All Other Races: 1%</p>
<p>% People of color revenue generating positions (U.S workforce): 29% % Asian: 6% % Black/African American: 9% % Hispanic/Latino: 11% % Two or More Ethnic Groups: 2% % All Other Races: 1%</p>	<p>% External people of color hired (U.S workforce): 54% % Asian: 8% % Black/African American: 22% % Hispanic/Latino: 19% % Two or More Ethnic Groups: 4% % All Other Races: 1%</p>

INDEPENDENCE OF ASSURANCE

Due to our expertise and experience with non-financial information, sustainability management and social and environmental issues, we have the competencies required to conduct this independent assurance engagement. We are bound by the JLL Code of Business Ethics and are independent as defined by AA1000AS v3 (2020). Whilst other JLL divisions provide managing agent and sustainability data services to UnitedHealth Group, Upstream did not participate in these activities or in preparing the sustainability information included in the annual Sustainability Report or preparation of disclosures submissions to reporting frameworks including CDP, DJSI and SECR.

Lewis Richards
Senior Consultant
Upstream Sustainability Services



¹ Energy: The 2021 environmental data represents all U.S. portfolio business operations, EMEA (Republic of Ireland, Portugal and United Kingdom), APAC (India and Philippines) business operations, LATAM (Brazil, Chile and Colombia) business operations and global vehicle fleets.

² Renewable Energy: In 2021, 22,719 MWh Unbundled Renewable Energy Credits (RECs) through energy supply contracts supply (51) facilities in the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical), 30,576 MWh Unbundled Renewable Energy Credits (RECs) purchased for six headquarters buildings in Minnetonka and Eden Prairie, MN and 29,806 MWh Guarantees of Origin (GO) for the Portugal portfolio.

³ Municipal Water Use: Municipal water sources include water, fire line and irrigation. The 2021 municipal water data represents the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical) and EMEA (Republic of Ireland) business operations and APAC (India and Philippines) business operations.

⁴ Total Water Discharged: Water discharge sources include sites where storm water and wastewater flows are metered by the local utility provider. The 2021 water data represents the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical).

⁵ Waste: The 2021 waste data represents the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical) and APAC (India and Philippines) business operations. Excludes medical, pharmaceutical, and electronic waste.

⁶ Paper recycling includes confidential paper shredding and recycling. The 2018-2021 data represents the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical).

⁷ In 2021, UnitedHealth Group committed to reporting all Scope 1 and Scope 2 (location-based and market-based) emissions for global operations within UnitedHealth Group's operational control. The reporting scope boundary was expanded to include business operations and fleet operations previously not reported. The reporting methodology was changed to shift assets previously reported under Scope 3 GHG 8. Upstream Leased Assets to Scope 1 and Scope 2.

⁸ Scope 1 GHG Emissions: The 2021 carbon emissions data all U.S. portfolio business operations, EMEA (Republic of Ireland, Portugal and United Kingdom), APAC (India and Philippines) business operations, LATAM (Brazil, Chile and Colombia) business operations and global vehicle fleets.

⁹ Scope 2 GHG Emissions: The 2021 carbon emissions data all U.S. portfolio business operations, EMEA (Republic of Ireland, Portugal and United Kingdom), APAC (India and Philippines) business operations, and LATAM (Brazil, Chile and Colombia) business operations. Scope 2 GHG Emissions sources are grid purchased electricity.

¹⁰ Scope 3 GHG 5. Waste Generated: The 2021 carbon emissions data represents the U.S. portfolio business operations (which includes Administrative, Integrated Clinic, Data Center and Pharmaceutical).

¹¹ Scope 3 GHG 6. Business Travel: The 2021 data set represents business travel (Commercial Air Travel, Rental Cars and Rail) for integrated global employees.

¹² Scope 3 GHG 7. Employee Commuting: The 2021 carbon emissions data represents integrated U.S. based employees.

¹³ Social value metrics are based on US integrated sites & entities.

Lewis Richards

Senior Consultant

Upstream Sustainability Services

London

Lewis.Richards@eu.jll.com

Robbie Platais

Senior Consultant

Upstream Sustainability Services

London

Robbie.Platais@eu.jll.com

This publication is the sole property of Jones Lang LaSalle IP, Inc. and must not be copied, reproduced or transmitted in any form or by any means, either in whole or in part, without the prior written consent of Jones Lang LaSalle IP, Inc. The information contained in this publication has been obtained from sources generally regarded to be reliable. However, no representation is made, or warranty given, in respect of the accuracy of this information. We would like to be informed of any inaccuracies so that we may correct them. Jones Lang LaSalle does not accept any liability in negligence or otherwise for any loss or damage suffered by any party resulting from reliance on this publication