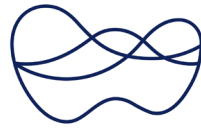


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**GLOBAL REPORTING INITIATIVE, IPIECA OIL AND GAS INDUSTRY GUIDANCE ON VOLUNTARY SUSTAINABILITY REPORTING,
UN GLOBAL COMPACT, SDGs
REFERENCE INDEX REPORTING YEAR 2021**

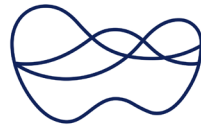
This report is in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI), the 'GRI Standards' Core, in their current version. The content index is structured according to the GRI Standards. Additional columns refer to corresponding indicators of the sector-specific 'IPIECA Oil and Gas Industry Guidance on Voluntary Sustainability Reporting', to the principles of the UN Global Compact, as well as to the targets of the Sustainable Development Goals (SDGs). The table shows the reports, sections, and subsections in which the relevant information can be found. The Sustainability Report constitutes at the same time the UNGC's Communication on Progress 2021.

GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 101: Foundation 2016						
GRI 102: General disclosures 2016						
Organisational profile						
GRI 102-1	Name of the organisation					SR Titel
GRI 102-2	Activities, brands, products, and services					SR 2021 AR 2021
GRI 102-3	Location of headquarters					SR 2021, p. 9
GRI 102-4	Location of operations					SR 2021, p. 4,9
GRI 102-5	Ownership and legal form					SR 2021, p.9 AR 2021, p. 56-59
GRI 102-6	Markets served					SR 2021, At a Glance
GRI 102-7	Scale of the organisation					AR 2021



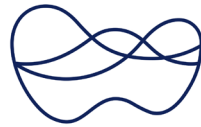
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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 102-8	Information on employees and other workers				8.5, 10.3	SR 2021, p. 40-45 AR 2021, p. 62/63
GRI 102-9	Supply chain					SR 2021, p. 51-54
GRI 102-10	Significant changes to the organisation and its supply chain					SR 2021, p. 3/4
GRI 102-11	Precautionary principle or approach					SR 2021, p.12, 13, 17, 25, 58, 59 AR 2021, p. 91
GRI 102-12	External initiatives					SR 2021, p. 17, 25, 51, 54 www.wintershalldea.com
GRI 102-13	Membership of associations					SR 2021, p. 15 www.wintershalldea.com
Strategy						
GRI 102-14	Statement from senior decision-maker					SR 2021, p. 7
GRI 102-15	Key impacts, risks, and opportunities				1, 6, 7, 8, 9, 10	SR 2021, p. 25 AR 2021, p. 91
Ethics and integrity						
GRI 102-16	Values, principles, standards, and norms of behaviour			7, 10	16.3	SR 2021, p. 9, 57-59, 63
GRI 102-17	Mechanisms for advice and concerns about ethics				16.3	SR 2021, p. 63/64
Governance						
GRI 102-18	Governance structure					SR 2021, p. 63/64 AR 2021, p. 55-57



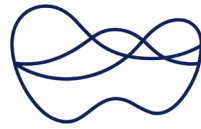
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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
Stakeholder engagement						
GRI 102-40	List of stakeholder groups		SE1			SR 2021, p. 15, 16
GRI 102-41	Collective bargaining agreements	No percentage.			8.8	SR 2021, p. 39
GRI 102-42	Identifying and selecting stakeholders		SE1			SR 2021, p. 15
GRI 102-43	Approach to stakeholder engagement		SE1			SR 2021, p. 15, 16, 52
GRI 102-44	Key topics and concerns raised					SR 2021, p. 15
Reporting practice						
GRI 102-45	Entities included in the consolidated financial statements					SR 2021, p. 3/4 AR 2021
GRI 102-46	Defining report content and topic boundaries					SR 2021, p. 66
GRI 102-47	List of material topics					SR 2021, p. 12
GRI 102-48	Restatements of information	Adjustments are explained directly in the text.				SR 2021, p. 3/4
GRI 102-49	Changes in reporting					SR 2021, p. 3/4
GRI 102-50	Reporting period					SR 2021, p. 3/4
GRI 102-51	Date of most recent report					March 2021
GRI 102-52	Reporting cycle					SR 2021, p. 3/4
GRI 102-53	Contact point for questions regarding the report					Imprint
GRI 102-54	Claims of reporting in accordance with the GRI Standards					SR 2021, p. 3/4
GRI 102-55	GRI content index					www.wintershalldea.com
GRI 102-56	External assurance					Limited Assurance



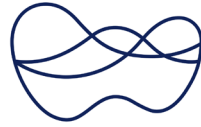
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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
MATERIAL TOPICS						
GRI 201ff: Economic standards						
GRI 201: Economic performance 2016						
GRI 103	Management Approach 2016					SR 2021, At a Glance AR 2021
GRI 201-1	Direct economic value generated and distributed				8.1, 8.2, 9.1, 9.4, 9.5	AR 2021
IPIECA	Social investment strategies, programmes, and procedures		SE4			SR 2021, p. 54
GRI 204: Procurement practices 2016						
GRI 103	Management Approach 2016		SE5, SE7	2		SR 2021, p. 51
GRI 301ff: Environmental standards						
GRI 302: Energy 2016						
GRI 103	Management Approach 2016		E2, E3	7		SR 2021, p. 14, 21-29, 33
GRI 302-1	Energy consumption within the organisation		E2		7.2, 7.3, 8.4, 12.2, 13.1	SR 2021, p. 33
GRI 302-3	Energy intensity		E2		7.3, 8.4, 12.2, 13.1	SR 2021, p. 33
GRI 302-4	Reduction of energy consumption		E2	8	8.4, 12.2, 13.1	SR 2021, p. 30-33
IPIECA	Management of flared gas		E4			SR 2021, p. 21-27
GRI 303: Water and effluents 2018						
GRI 103	Management Approach 2016					SR 2021, p. 34
GRI 303-1	Management Approach: Water as a shared resource		E6	7	6.3, 6.4, 6.A, 6.B, 12-4	SR 2021, p. 34
GRI 303-2	Management Approach: Management of water discharge-related impacts		E7	7	6.3	SR 2021, p. 34, 36
GRI 303-3	Water withdrawal	303-3-b: no data.	E6		6.4	SR 2021, p. 34



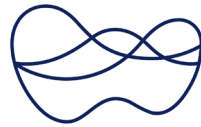
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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 304: Biodiversity 2016						
GRI 103	Management Approach 2016		E5	7		SR 2021, p. 35
GRI 304-3	Habitats protected or restored	Partial (no details and figures)			6.6, 14.2, 15.1, 15.5	SR 2021, p. 35
GRI 305: Emissions 2016						
GRI 103	Management Approach 2016		E1	Pr. 7		SR 2021, p. 21-29
GRI 305-1	Direct (Scope 1) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2021, p. 30-32
GRI 305-2	Energy indirect (Scope 2) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2021, p. 30-32
GRI 305-3	Other indirect (Scope 3) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2021, p. 30-32
GRI 305-4	GHG emissions intensity		E1		13.1, 14.3, 15.2	SR 2021, p. 30-32
GRI 305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions		E8		3.9, 12.4, 14.3, 15.2	SR 2021, p. 35/36
IPIECA	Approach to alternative/ renewable energy Development and diffusion of environmentally friendly technologies		E3	9		SR 2021, p. 27-29
GRI 306: Effluents* and waste 2016 (* for Effluents see: GRI 303-4)						
GRI 103	Management Approach 2016		E10	7		SR 2021, p. 34, 36, 37, 38
GRI 306-2	Waste by type and disposal method		E10		3, 12.4, 12.5	SR 2021, p. 37, 39
GRI 306-3	Significant spills		E9		3.9, 6.3, 6.6, 12.4, 14.1, 15.1	SR 2021, p. 36/37
IPIECA	Decommissioning activities		E11			SR 2021, p. 38
GRI 308: Supplier environmental assessment 2016						
GRI 103	Management Approach 2016			7, 8		SR 2021, p. 51



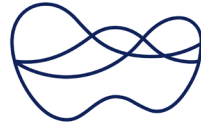
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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 308-1	New suppliers that were screened using environmental criteria	The requirements for our suppliers are defined in our Supplier Code of Conduct. Our suppliers must commit to complying with these requirements.				SR 2021, p. 40, 51
GRI 401ff: Social standards						
GRI 402: Labour/management relations 2016						
GRI 103	Management Approach 2016		SE16	3		SR 2021, p. 52
GRI 402-1	Minimum notice periods regarding operational changes	Compliance with national law is a cornerstone of our business; in many cases we exceed statutory requirements. We also adhere to the applicable notice periods based on national law or local collective agreements.	SE16			SR 2021, p. 41
GRI 403: Occupational health and safety 2018						
GRI 103	Management Approach 2016		HS1, HS2, H2, HS5			SR 2021, p. 45-49
GRI 403-1	Occupational health and safety management system		HS2		8.8	SR 2021, p. 45-49, 59
GRI 403-3	Occupational health services		HS2		8.8	SR 2021, p. 45-49
GRI 403-5	Worker training on occupational health and safety		HS3		8.8	SR 2021, p. 45-49
GRI 403-6	Promotion of worker health		HS3		3.3, 3.5, 3.6, 3.7, 3.8	SR 2021, p. 45-49
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		HS2		8.8	SR 2021, p. 45-49
GRI 403-8	Workers covered by an occupational health and safety management system		HS1			All (100%)



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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 403-9	Work-related injuries		HS3		3.6, 3.9, 8.8, 16.1	SR 2021, p. 47
IPIECA	Number of Tier 1 process safety events		HS5			SR 2021, p. 48
GRI 404: Training and education 2016						
GRI 103	Management Approach 2016		SE17			SR 2021, p. 40-44
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes		SE17		8.2, 8.5	SR 2021, p. 44
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Wintershall Dea has a uniform system in place for conducting employee dialogues that applies to all employees, regardless of gender and employee type.			5.1, 8.5, 10.3	SR 2021, p. 40-44
GRI 405: Diversity and equal opportunity 2016						
GRI 103	Management Approach 2016		SE15	1, 2, 6		SR 2021, p. 41/42
GRI 405-1	Diversity of governance bodies and employees	We practice inclusion and diversity so that all employees are part of our team. Therefore, a different indicator for minorities is not a relevant parameter for us.	SE15		5.1, 5.5, 8.5,	SR 2021, p. 42
GRI 406: Non-discrimination 2016						
GRI 103	Management Approach 2016		SE15	6		SR 2021, p. 41, 63, Code of Conduct
GRI 408: Child labor 2016						
GRI 103	Management Approach 2016					SR 2021, p. 63; Code of Conduct
GRI 409: Forced or compulsory labor 2016						
GRI 103	Management Approach 2016					SR 2021, p. 63; Code of Conduct



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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 412: Human rights assessment 2016						
GRI 103	Management Approach 2016		SE8	1, 2, 3, 4, 5		SR 2021, p. 52/53
GRI 412-2	Employee training on human rights policies or procedures	All employees are required to participate in training courses regarding our Code of Conduct. This also includes Human Rights.	SE8	4, 5		SR 2021, p. 52/53
GRI 413: Local communities 2016						
GRI 103	Management Approach 2016		SE1			SR 2021, p. 53
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	413-1-a: partial (no details and figures)	SE1			SR 2021, p. 53
GRI 414: Supplier social assessment 2016						
GRI 103	Management Approach 2016		SE9	2, 3, 4, 5		SR 2021, p. 51
GRI 414-1	New suppliers that were screened using social criteria	The requirements for our suppliers are defined in our Supplier Code of Conduct. Our suppliers must commit to complying with these requirements.	SE9	2, 3, 4, 5		SR 2021, p. 51