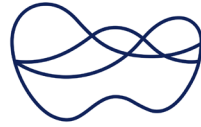


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**GLOBAL REPORTING INITIATIVE, IPIECA OIL AND GAS INDUSTRY GUIDANCE ON VOLUNTARY SUSTAINABILITY REPORTING, UN GLOBAL COMPACT, SDGs
REFERENCE INDEX REPORTING YEAR 2022**

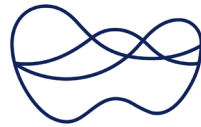
This report is guided by the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The content index is structured according to the GRI Standards. Additional columns refer to corresponding indicators of the sector-specific 'IPIECA Oil and Gas Industry Guidance on Voluntary Sustainability 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.

GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
1: Foundation						
2: General disclosures						
Organisational profile						
2-1	Organizational details					SR Titel AR 2022 SR 2022, p. 2,9 SR 2022, p. 10 SR 2022, p. 51 AR 2022, p. 57 SR 2022, At a Glance
2-2	Entities included in the organization's sustainability reporting					SR 2022, p. 3/4
2-3	Reporting period, frequency and contact point					SR 2022, p. 3/4



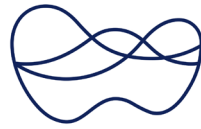
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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
2-4	Restatements of information	Adjustments are explained directly in the				SR 2022, p. 3/4
2-5	External assurance					Limited Assurance
2-6	Activities, value chain and other business relationships					
2-7	Employees				8.5, 10.3	SR 2021, p. 36 - 49
2-8	Workers who are not employees				8.5, 10.3	SR 2021, p. 43, 46
2-9	Governance structure and composition					SR 2021, p. 3, 7, 46
2-22	Statement on sustainable development strategy					SR 2022, p. 7, 14
2-23	Policy commitments					SR 2022, p. 12, 22, 24, 37, 53 www.wintershalldea.com
2-24	Embedding policy commitments			1, 6, 7, 8, 9, 10		SR 2022, p. 11, 20, 21, 37, 43, 46, 50f www.wintershalldea.com
2-25	Processes to remediate negative impacts					SR 2022, p. 50
2-26	Mechanisms for seeking advice and raising concerns				16.3	SR 2022, p. 17, 50, 52f
2-27	Compliance with laws and regulations					SR 2022, p. 50f
2-28	Membership association					SR 2022, p. 17f www.wintershalldea.com
2-29	Approach to stakeholder engagement					SR 2022, p. 17f



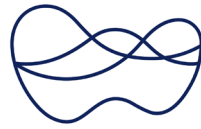
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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
3: MATERIAL TOPICS						
GRI 201ff: Economic standards						
GRI 201: Economic performance						
3-3	Management Approach					SR 2022, At a Glance AR 2022
GRI 201-1	Direct economic value generated and distributed				8.1, 8.2, 9.1, 9.4, 9.5	AR 2022
IPIECA	Social investment strategies, programmes, and procedures		SE4			SR 2022, p. 51
GRI 204: Procurement practices						
3-3	Management Approach		SE5, SE7	2		SR 2022, p. 46
GRI 301ff: Environmental standards						
GRI 302: Energy						
3-3	Management Approach		E2, E3	7		SR 2022, p. 20
GRI 302-1	Energy consumption within the organisation		E2		7.2, 7.3, 8.4, 12.2, 13.1	SR 2022, p. 27
GRI 302-3	Energy intensity		E2		7.3, 8.4, 12.2, 13.1	SR 2022, p. 27
GRI 302-4	Reduction of energy consumption		E2	8	8.4, 12.2, 13.1	SR 2022, p. 26f
IPIECA	Management of flared gas		E4			SR 2022, p. 26f
GRI 303: Water and effluents						
3-3	Management Approach					SR 2022, p. 31
GRI 303-1	Management Approach: Water as a shared resource		E6	7	6.3, 6.4, 6.A, 6.B, 12-4	SR 2022, p. 31
GRI 303-2	Management Approach: Management of water discharge-related impacts		E7	7	6.3	SR 2022, p. 31, 33



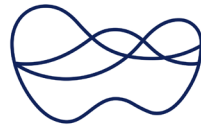
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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 303-3	Water withdrawal	303-3-b: no data.	E6		6.4	SR 2022, p. 31
GRI 304: Biodiversity						
3-3	Management Approach		E5	7		SR 2022, p. 31f
GRI 304-3	Habitats protected or restored	Partial (no details and figures)			6.6, 14.2, 15.1, 15.5	SR 2022, p. 31f
GRI 305: Emissions						
3-3	Management Approach		E1	Pr. 7		SR 2022, p. 20f
GRI 305-1	Direct (Scope 1) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2022, p. 26f
GRI 305-2	Energy indirect (Scope 2) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2022, p. 26f
GRI 305-3	Other indirect (Scope 3) GHG emissions		E1		3.9, 12.4, 13.1, 14.3, 15.2	SR 2022, p. 26f
GRI 305-4	GHG emissions intensity		E1		13.1, 14.3, 15.2	SR 2022, p. 26f
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 2022, p. 33
IPIECA	Approach to alternative/ renewable energy Development and diffusion of environmentally friendly technologies		E3	9		SR 2022, p. 29
GRI 306: Effluents* and waste (* for Effluents see: GRI 303-4)						
3-3	Management Approach		E10	7		SR 2022, p. 33, 34
GRI 306-2	Waste by type and disposal method		E10		3, 12.4, 12.5	SR 2022, p. 34f
GRI 306-3	Significant spills		E9		3.9, 6.3, 6.6, 12.4, 14.1, 15.1	SR 2022, p. 33
IPIECA	Decommissioning activities		E11			SR 2022, p. 34
GRI 308: Supplier environmental assessment						



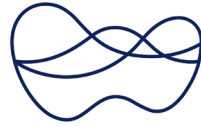
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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
3-3	Management Approach				7, 8	SR 2022, p. 46
GRI 308-1	New suppliers that were screened using environmental criteria	The requirements for our suppliers are defined in our Supplier Code of Conduct. Our suppliers must commit to complying with these requirements.				SR 2022, p. 46
GRI 401ff: Social standards						
GRI 402: Labour/management relations						
3-3	Management Approach		SE16	3		SR 2022, p. 37
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 2022, p. 38
GRI 403: Occupational health and safety						
3-3	Management Approach		HS1, HS2, H2, HS5			SR 2022, p. 43f
GRI 403-1	Occupational health and safety management system		HS2		8.8	SR 2022, p. 43f
GRI 403-3	Occupational health services		HS2		8.8	SR 2022, p. 44f
GRI 403-5	Worker training on occupational health and safety		HS3		8.8	SR 2022, p. 44f
GRI 403-6	Promotion of worker health		HS3		3.3, 3.5, 3.6, 3.7, 3.8	SR 2022, p. 43f
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		HS2		8.8	SR 2022, p. 43f



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GRI STANDARD	DESCRIPTION	COMMENT	IPIECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 403-8	Workers covered by an occupational health and safety management system		HS1			All (100%)
GRI 403-9	Work-related injuries		HS3		3.6, 3.9, 8.8, 16.1	SR 2022, p. 44
IPIECA	Number of Tier 1 process safety events		HS5			SR 2022, p. 45
GRI 404: Training and education						
3-3	Management Approach		SE17			SR 2022, p. 37f
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes		SE17		8.2, 8.5	SR 2022, p. 40
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 2022, p. 40
GRI 405: Diversity and equal opportunity						
3-3	Management Approach		SE15	1, 2, 6		SR 2022, p. 37f
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 2022, p. 39
GRI 406: Non-discrimination						
3-3	Management Approach		SE15	6		SR 2022, p. 39, 55, Code of Conduct
GRI 408: Child labor						
3-3	Management Approach					SR 2022, p. 55; Code of Conduct



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GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 409: Forced or compulsory labor						
3-3	Management Approach					SR 2021, p. 55; Code of Conduct
GRI STANDARD	DESCRIPTION	COMMENT	IPECA-INDICATOR	UNGC-PRINCIPLE	SDGs	PAGE
GRI 412: Human rights assessment						
3-3	Management Approach		SE8	1, 2, 3, 4, 5		SR 2022, p. 47f
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 2022, p. 47f
GRI 413: Local communities						
3-3	Management Approach		SE1			SR 2022, p. 51
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	413-1-a: partial (no details and figures)	SE1			SR 2022, p. 51
GRI 414: Supplier social assessment						
3-3	Management Approach		SE9	2, 3, 4, 5		SR 2022, p. 46f
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. 46f