

Union Pacific Corporation  
**Global Reporting Initiative (GRI) Content Index**



Statement of use: Union Pacific has reported in reference to GRI Standards for the period of January 2022-December 2022.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard / Other Source	Disclosure	Location / Response	
<b>General Disclosures</b>			
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	(a) Union Pacific Corporation (b) Union Pacific Corporation (NYSE:UNP) is one of America's leading transportation companies. Its principal operating company, Union Pacific Railroad, is North America's premier railroad franchise, covering 23 states across the western two-thirds of the United States (c) Union Pacific is headquartered in Omaha, Nebraska (d) Union Pacific Operates in the United States and Mexico	
	2-2 Entities included in the organization's sustainability reporting	<a href="#">Union Pacific 10-k, pg. 6</a>	
	2-3 Reporting period, frequency and contact point	(a) This report will be updated at least annually with data from the prior year (b) This reporting period is aligned with our financial reporting (c) August 25th, 2023 (d) For questions, please use <a href="#">this form</a>	
	2-4 Restatements of information	Emissions data has been restated based on updated and improved calculation methodology.	
	2-6 Activities, value chain and other business relationships	(a) <a href="#">Union Pacific Proxy, pg. 6-7</a> (b) <a href="#">Union Pacific Proxy, pg. 7-8</a>	
	2-7 Employees	<a href="#">Union Pacific Sustainability Metrics, pg. 2</a>	
	2-9 Governance structure and composition	(a) <a href="#">Union Pacific Proxy, pg. 9, 34</a> (b) <a href="#">Union Pacific Proxy, pg. 9, 34</a> (c) <a href="#">Union Pacific Proxy, pg. 35-40</a>	
	2-10 Nomination and selection of the highest governance body	(a) <a href="#">Union Pacific Proxy, pg. 29</a> (b) <a href="#">Union Pacific Proxy, pg. 27</a>	
	2-11 Chair of the highest governance body	<a href="#">Union Pacific Proxy, pg. 33</a>	
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Union Pacific Proxy, pg. 9, 34-39</a>	
	2-13 Delegation of responsibility for managing impacts	<a href="#">Union Pacific Proxy, pg. 9, 34-39</a>	
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">Union Pacific Proxy, pg. 9</a>	
	2-15 Conflicts of interest	<a href="#">Union Pacific Corporation Code of Business Conduct and Ethics for Members of the Board of Directors, pg. 2</a>	
	2-16 Communication of critical concerns	<a href="#">Union Pacific Proxy, pg. 34</a>	
	2-18 Evaluation of the performance of the highest governance body	<a href="#">Union Pacific Proxy, pg. 28</a>	
	2-19 Remuneration policies	<a href="#">Union Pacific Proxy, pg. 39-40, 47, 53-55</a>	
	2-20 Process to determine remuneration	<a href="#">Union Pacific Proxy, pg. 39-40, 47, 53-55</a>	
	2-21 Annual total compensation ratio	<a href="#">Union Pacific Proxy, pg. 84</a>	
	2-22 Statement on sustainable development strategy	<a href="#">Building America Report, pg. 3</a>	
	2-23 Policy commitments	<a href="#">The How Matters</a> <a href="#">Union Pacific Railroad's Policy on Human Rights</a>	
	2-24 Embedding policy commitments	<a href="#">Building America Report, pg. 13-14, 19-20</a>	
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">The How Matters, pg. 5-6</a>	
	2-27 Compliance with laws and regulations	<a href="#">Union Pacific Sustainability Metrics, pg. 2</a>	
	2-28 Membership associations	<a href="#">Building America Report, pg. 32</a> <a href="#">Climate Lobbying Alignment Assessment</a>	
	2-29 Approach to stakeholder engagement	<a href="#">Building America Report, pg. 29-32</a>	
	2-30 Collective bargaining agreements	<a href="#">We Are One Report, pg. 14</a>	
	<b>Material topics</b>		
	<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	<a href="#">Building America Report, pg. 7</a>
		3-2 List of material topics	<a href="#">Building America Report, pg. 7</a>
	<b>Economic performance</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Union Pacific 10-k, pg. 24-32</a>	
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	<a href="#">Union Pacific 10-k, pg. 27-30</a>	
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Climate Action Plan, pg. 8-10</a>	
<b>Procurement practices</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Building America Report, pg. 24-25</a>	
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	<a href="#">Building America Report, pg. 42</a>	

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<b>Anti-corruption</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Building America Report, pg. 13</a>
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">We Are One Report, pg. 13</a>
	205-3 Confirmed incidents of corruption and actions taken	<a href="#">Building America Report, pg. 42</a>
<b>Anti-competitive behavior</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">The How Matters, pg. 20-23</a>
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	UP was not subject to legal proceedings associated with anti-competitive behavior, anti-trust, or monopoly practices in 2022.
<b>Tax</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	Please see our Tax Policy Statement, available online at up.com
GRI 207: Tax 2019	207-1 Approach to tax	Please see our Tax Policy Statement, available online at up.com
	207-2 Tax governance, control, and risk management	Please see our Tax Policy Statement, available online at up.com
	207-4 Country-by-country reporting	Please see our Tax Policy Statement, available online at up.com
<b>Energy</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Climate Action Plan, pg. 24</a>
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	302-3 Energy intensity	<a href="#">CDP Climate, pg. 49</a>
<b>Emissions</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Climate Action Plan, pg. 11-19</a>
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-4 GHG emissions intensity	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-5 Reduction of GHG emissions	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">Union Pacific Sustainability Metrics, pg. 1</a>
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Sustainability Accounting Standards Board (SASB) Content Index</a>
<b>Waste</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Building America Report, pg. 23</a>
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<a href="#">Building America Report, pg. 23</a>
	306-2 Management of significant waste-related impacts	<a href="#">Building America Report, pg. 23</a>
	306-3 Waste generated	<a href="#">Union Pacific Sustainability Metrics, pg. 1-2</a>
	306-4 Waste diverted from disposal	<a href="#">Union Pacific Sustainability Metrics, pg. 1-2</a>
	306-5 Waste directed to disposal	<a href="#">Union Pacific Sustainability Metrics, pg. 1-2</a>
<b>Employment</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">We Are One, pg. 23-24</a>
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<a href="#">We Are One, pg. 42</a>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">We Are One, pg. 32-33</a>
<b>Occupational health and safety</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Building America Report, pg. 8-12</a>
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<a href="#">Building America Report, pg. 9</a>
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">Union Pacific Hazardous Materials Management Webpage</a>
	403-3 Occupational health services	<a href="#">Building America Report, pg. 8-12</a>
		<a href="#">We Are One, pg. 11</a>
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">We Are One, pg. 11</a>
	403-5 Worker training on occupational health and safety	<a href="#">Building America Report, pg. 11</a>
	403-6 Promotion of worker health	<a href="#">We Are One, pg. 32-33</a>
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Building America Report, pg. 8-12</a>
	403-9 Work-related injuries	<a href="#">Union Pacific Sustainability Metrics, pg. 7</a>
<b>Training and education</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">We Are One Report, pg. 28-30</a>
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<a href="#">We Are One Report, pg. 44</a>
	404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">We Are One Report, pg. 28-30</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	<a href="#">We Are One Report, pg. 44</a>

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<b>Diversity and equal opportunity</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">We Are One Report, pg. 15-16</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	<a href="#">We Are One Report, pg. 5</a>
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">We Are One Report, pg. 31</a>
<b>Security practices</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Union Pacific Railroad Security Policy</a>
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	All employees, including security personnel, are required to participate in annual training that covers human rights issues.
<b>Local communities</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Building America Report, pg. 33-35</a>
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">Building America Report, pg. 33-35</a>
	413-2 Operations with significant actual and potential negative impacts on local communities	<a href="#">Building America Report, pg. 33-36</a>
<b>Public policy</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Political Contributions Policy and Procedures</a>
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	<a href="#">Corporate Contributions to Candidates, Committees, Political Organizations &amp; Ballot Measures</a>
<b>Customer privacy</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Union Pacific Website Privacy Policy</a>
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No customer data breaches were reported in 2022.