

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 2023-December 2023	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	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	Union Pacific 10-k, pg. 5
	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) December 2024 (d) For questions, use this link
	2-4 Restatements of information	Emissions data has been restated based on updated and improved calculation methodology.
	2-5 External assurance	Our GHG inventory data is externally assured annually.
	2-6 Activities, value chain and other business relationships	(a) Union Pacific 10-K, pg. 5-7
	2-7 Employees	2023 Union Pacific Sustainability Metrics, pg. 6
	2-9 Governance structure and composition	(a) 2024 Proxy Statement, pg. 8 (b) 2024 Proxy Statement, pg. 31-34 (c) 2024 Proxy Statement, pg. 31-34
	2-10 Nomination and selection of the highest governance body	(a) 2024 Proxy Statement, pg. 25 (b) 2024 Proxy Statement, pg. 23
	2-11 Chair of the highest governance body	2024 Proxy Statement, pg. 28
	2-12 Role of the highest governance body in overseeing the management of impacts	2024 Proxy Statement, pg. 8, 28-30
	2-13 Delegation of responsibility for managing impacts	(a) 2024 Proxy Statement, pg. 8 (b) 2024 Proxy Statement, pg. 28-30
	2-14 Role of the highest governance body in sustainability reporting	2024 Proxy Statement, pg. 8
	2-15 Conflicts of interest	Union Pacific Corporation Code of Business Conduct and Ethics for Members of the Board of Directors, pg. 2
	2-16 Communication of critical concerns	2024 Proxy Statement, pg. 28-30
	2-17 Collective knowledge of the highest governance body	2024 Proxy Statement, pg. 22
	2-18 Evaluation of the performance of the highest governance body	2024 Proxy Statement, pg. 24
	2-19 Remuneration policies	2024 Proxy Statement, pg. 49-84
	2-20 Process to determine remuneration	2024 Proxy Statement, pg. 49-84
	2-21 Annual total compensation ratio	2023 Union Pacific Sustainability Metrics, pg. 11
	2-22 Statement on sustainable development strategy	2023 Building America Report, pg. 3
	2-23 Policy commitments	The How Matters Union Pacific Railroad's Policy on Human Rights
	2-24 Embedding policy commitments	2023 Building America Report, pg. 16-17, 22
	2-25 Processes to remediate negative impacts	2023 Building America Report, pg. 14, 42, 58
	2-26 Mechanisms for seeking advice and raising concerns	The How Matters Policy, pg. 8
	2-27 Compliance with laws and regulations	2023 Union Pacific Sustainability Metrics, pg. 5
	2-28 Membership associations	Climate Lobbying Alignment Assessment
	2-29 Approach to stakeholder engagement	2023 Building America Report, pg. 57-58
	2-30 Collective bargaining agreements	2023 Building America Report, pg. 22
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 Building America Report, pg. 8
	3-2 List of material topics	2023 Building America Report, pg. 9
	3-3 Management of material topics	2023 Building America Report, pg. 10-62
GRI 201: Economic Performance 2016	3-3 Management approach	Union Pacific 10-k, pg. 25-31
	201-1 Direct economic value generated and distributed	(a) Union Pacific 10-k, pg. 26-30
	201-2 Financial implications and other risks and opportunities due to climate change	2024 CDP Climate Change, pg. 9-16
	201-3 Defined benefit plan obligations and other retirement plans	Employee Pension Guide Retirement Board Benefits
	3-3 Management approach	2023 Building America Report, pg. 35-36
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2023 Building America Report, pg. 35-36
	203-2 Significant indirect economic impacts	2023 Building America Report, pg. 59-60
	3-3 Management approach	2023 Building America Report, pg. 39-40
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2023 Union Pacific Sustainability Metrics, pg. 14
	3-3 Management approach	2023 Building America Report, pg. 15-16
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2023 Building America Report, pg. 16

	205-3 Confirmed incidents of corruption and actions taken	2023 Building America Report, pg. 17
GRI 206: Anti-competitive Behavior 2016	3-3 Management approach	The How Matters, pg. 23-24
	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 2023.
GRI 207: Tax 2019	3-3 Management approach	Union Pacific Statement of Tax Policy
	207-1 Approach to tax	Union Pacific Statement of Tax Policy
	207-2 Tax governance, control, and risk management	Union Pacific Statement of Tax Policy
	207-3 Stakeholder engagement and management of concerns related to tax	Union Pacific Statement of Tax Policy
GRI 302: Energy 2016	3-3 Management approach	Union Pacific Environmental Management - Operations
	302-1 Energy consumption within the organization	2023 Union Pacific Sustainability Metrics, pg. 4
GRI 303: Water and Effluents 2018	3-3 Management approach	Union Pacific Water Management
	303-1 Interactions with water as a shared resource	Union Pacific Water Management
	303-2 Management of water discharge-related impacts	2023 Building America Report, pg. 43
	303-4 Water discharge	2023 Union Pacific Sustainability Metrics, pg. 5
	303-5 Water consumption	2023 Union Pacific Sustainability Metrics, pg. 5
GRI 304: Biodiversity 2016	3-3 Management approach	2023 Building America Report, pg. 54-55
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2023 Building America Report, pg. 54-55
	304-2 Significant impacts of activities, products and services on biodiversity	2023 Building America Report, pg. 54-55
	304-3 Habitats protected or restored	2023 Building America Report, pg. 54-55
GRI 305: Emissions 2016	3-3 Management approach	2023 Building America Report, pg. 44-53
	305-1 Direct (Scope 1) GHG emissions	2023 Union Pacific Sustainability Metrics, pg. 3
	305-2 Energy indirect (Scope 2) GHG emissions	2023 Union Pacific Sustainability Metrics, pg. 3
	305-3 Other indirect (Scope 3) GHG emissions	2023 Union Pacific Sustainability Metrics, pg. 3
	305-4 GHG emissions intensity	2023 Union Pacific Sustainability Metrics, pg. 3
	305-5 Reduction of GHG emissions	2023 Union Pacific Sustainability Metrics, pg. 4
	305-6 Emissions of ozone-depleting substances (ODS)	2023 Union Pacific Sustainability Metrics, pg. 3
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2023 Union Pacific Sustainability Metrics, pg. 4
GRI 306: Waste 2020	3-3 Management approach	2023 Building America Report, pg. 43
	306-1 Waste generation and significant waste-related impacts	2023 Building America Report, pg. 43
	306-2 Management of significant waste-related impacts	2023 Building America Report, pg. 43
	306-3 Waste generated	2023 Union Pacific Sustainability Metrics, pg. 4
	306-4 Waste diverted from disposal	2023 Union Pacific Sustainability Metrics, pg. 4
	306-5 Waste directed to disposal	2023 Union Pacific Sustainability Metrics, pg. 4
GRI 401: Employment 2016	3-3 Management approach	2023 Building America Report, pg. 23-24, 27-28
	401-1 New employee hires and employee turnover	(a) 2023 Sustainability Metrics, pg. 9-10 (b) 2023 Sustainability Metrics, pg. 6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Building America Report, pg. 27-28
	401-3 Parental leave	2023 Building America Report, pg. 28
GRI 402: Labor/Management Relations 2016	3-3 Management approach	2023 Building America Report, pg. 22
	402-1 Minimum notice periods regarding operational changes	The notice period for changes in a Collective Bargaining Agreement (CBA) depends on the purpose of the change. If the work is being moved to a location where employees do not need to relocate, a 60-day notice is typically required. However, if the work is being transferred and relocation is necessary, a 90-day notice is generally needed.
GRI 403: Occupational Health and Safety 2018	3-3 Management approach	2023 Building America Report, pg. 11-14
	403-1 Occupational health and safety management system	2023 Building America Report, pg. 11-14
	403-2 Hazard identification, risk assessment, and incident investigation	Hazardous Materials Management
	403-3 Occupational health services	2023 Building America Report, pg. 11-14
	403-4 Worker participation, consultation, and communication on occupational health and safety	The How Matters, pg. 12
	403-5 Worker training on occupational health and safety	2023 Building America Report, pg. 12, 14
	403-6 Promotion of worker health	2023 Building America Report, pg. 27-28
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Building America Report, pg. 11-14

	403-8 Workers covered by an occupational health and safety management system	All Union Pacific employees are covered by an occupational health and safety management system.
	403-9 Work-related injuries	2023 Union Pacific Sustainability Metrics, pg. 13
GRI 404: Training and Education 2016	3-3 Management approach	2023 Building America Report, pg. 25-26
	404-1 Average hours of training per year per employee	2023 Union Pacific Sustainability Metrics, pg. 12
	404-2 Programs for upgrading employee skills and transition assistance programs	2023 Building America Report, pg. 25-26
	404-3 Percentage of employees receiving regular performance and career development reviews	2023 Union Pacific Sustainability Metrics, pg. 12
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management approach	2023 Building America Report, pg. 30-32
	405-1 Diversity of governance bodies and employees	(a) 2023 Union Pacific Sustainability Metrics, pg. 13 (b) 2023 Union Pacific Sustainability Metrics, pg. 7-8
	405-2 Ratio of basic salary and remuneration of women to men	2023 Union Pacific Sustainability Metrics, pg. 11
GRI 410: Security Practices 2016	3-3 Management approach	Union Pacific Security Policy
	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.
GRI 413: Local Communities 2016	3-3 Management approach	2023 Building America Report, pg. 59-61
	413-1 Operations with local community engagement, impact assessments, and development programs	2023 Building America Report, pg. 59-61
	413-2 Operations with significant actual and potential negative impacts on local communities	2023 Building America Report, pg. 59-61
GRI 415: Public Policy 2016	3-3 Management approach	Political Contributions Policy and Procedures
	415-1 Political contributions	Corporate Contributions to Candidates, Committees, Political Organizations & Ballot Measures
GRI 418: Customer Privacy 2016	3-3 Management approach	Union Pacific Website Privacy Policy
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No customer data breaches were reported in 2023.