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## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

UnitedHealth Group

We have reviewed the metrics as of December 31, 2022, and for the year then ended set forth in the table below (the "Subject Matter") and appearing in the UnitedHealth Group ("UHG" or the "Company") 2022 Sustainability Report. The Company's management is responsible for preparing and presenting the Subject Matter in accordance with the criteria identified in the table below (the "Criteria"). Our responsibility is to express a conclusion on the Subject Matter based on our review.

Subject Matter – 2022 Metrics	Criteria
% People of color (POC)	Developed by management - the metrics measure employee related statistics representing the number of employees expressed as either an absolute measurement or a ratio of the number of employees in the identified category to the total number of employees. For metrics that represent a subset of total employees, the absolute number of employees or ratio is based on the subset indicated in the metric
% POC in management positions by race/ethnicity	
% POC revenue generating positions by race/ethnicity	
% POC in junior management positions by race/ethnicity	
% POC in top management positions by race/ethnicity	
% External POC hired by race/ethnicity	
% Female (Global)	
% Female (U.S.)	
% Female in Management Positions	
% Female in Junior Management Positions	
% Female in Top Management Positions	
% Female in Revenue-Generating Roles	
Traditionalists: Before 1943	
Baby Boomers: 1943 - 1960	
Generation X: 1961 - 1981	
Generation Y: 1982 - 2000	

Subject Matter – 2022 Metrics	Criteria
Generation Z: 2001+	Developed by management - the metrics measure employee related statistics representing the number of employees expressed as either an absolute measurement or a ratio of the number of employees in the identified category to the total number of employees. For metrics that represent a subset of total employees, the absolute number of employees or ratio is based on the subset indicated in the metric
Total Number of New Employees Hired (External)	
% External Female Hired (U.S.)	
% Open Positions Filled by Internal Candidates	
% Total Voluntary Turnover (Global)	
% Total Turnover (Global)	
% Female Retained	
% People of Color Retained by race/ethnicity	
% Female Promoted	
% People of Color Promoted	
Hours of Training per Employee (Average Per FTE)	Developed by management - the average hours per full-time employee of qualified training undertaken by Company employees
Employee Experience	Developed by management - the average rating of employee engagement based on scores from employee surveys administered
Spend on Training and Development per Employee (Average Per FTE)	Developed by management - the average per full-time employee of expenditures for qualified training or development activities undertaken by full-time Company employees
Total Energy Consumption	Developed by management - the metrics measure energy and emissions related statistics representing energy usage or greenhouse gas emissions expressed as either an absolute measurement or a ratio of the identified type of energy or emission to the stated benchmark (either revenue dollars or square footage of real estate)
Total Energy: Coverage of Indicator (%)	
Energy Coverage Reported (M sq. ft)	
Non-Renewable Energy Use	
Scope 1 Coverage of Indicator (%)	
Scope 1 Coverage Reported (M sq. ft)	
Scope 2 (Location-Based and Market Based) Coverage of Indicator (%)	
Scope 2 Coverage Reported (M sq. ft)	
Renewable Energy Use	
Self-Generated Renewable Energy	
Change in Energy Consumption	

<b>Subject Matter – 2022 Metrics</b>	<b>Criteria</b>
Energy Intensity (per USD revenue, billions)	Developed by management - the metrics measure energy and emissions related statistics representing energy usage or greenhouse gas emission information expressed as either an absolute measurement or a ratio of the identified type to the stated benchmark (either revenue dollars or square footage of real estate)
Total Scope 1 + Scope 2 Location-Based	
Change in Emissions (Scope 1 + Scope 2 Location-Based)	
Total Emissions (Scope 1 + Scope 2 Location-Based + Scope 3)	
Emissions Intensity (Scope 1+2 Location-Based) (per USD revenue, billions)	
Carbon offsets purchased from third parties	
LEED Certified Facilities (M sq. ft)	Developed by management - the metric measures the absolute square footage of LEED certified facilities
Municipal water use	Developed by management - the metrics measure water use and discharge activity expressed as either an absolute measurement or a ratio of the identified activity to the stated benchmark (either revenue dollars or square footage of real estate)
Total water discharged	
Municipal Water Use: Coverage of Indicator (%)	
Coverage Reported (M sq. ft) (Water)	
Municipal Water Intensity (per USD revenue, billions)	
Waste Disposed: Coverage of Indicator (%)	Developed by management - the metrics measure waste generation and disposal expressed as either an absolute measurement or a ratio of the identified activity to the stated benchmark (either revenue dollars or weight/volume of weight)
Coverage Reported (Waste)	
Total waste recycled	
Total waste disposed	
Confidential Paper Shredding and Recycling Program (Shred All Program)	
Scope 1 GHG emissions	World Resources Institute and World Business Council for Sustainability Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), GHG Protocol Scope 2 Guidance, and Corporate Value Chain (Scope 3) Accounting and Reporting Standard (collectively, the “GHG Protocol”)
Scope 2 GHG emissions: (market-based)	
Scope 2 GHG emissions: (location-based)	
Scope 3, Category 1: Purchased Goods and Services	
Scope 3, Category 2: Capital Goods	
Scope 3, Category 4: Upstream Transportation and Distribution	
Scope 3, Category 5: Waste Generated in Operations	
Scope 3, Category 6: Business Travel	
Scope 3, Category 7: Employee Commuting	
Scope 3, Category 8: Upstream Leased Assets	
Scope 3, Category 15: Investments	

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The procedures we performed were based on our professional judgment and consisted primarily of analytical procedures and inquiries. In addition, we obtained an understanding of the Company's business processes relevant to the review in order to design appropriate procedures.

The other information included in the UHG 2022 Sustainability Report is presented by management of the Company and is not part of the Subject Matter. Such information has not been subjected to the procedures applied in the review engagement and accordingly, we do not express an opinion or provide assurance on it.

The preparation of the Subject Matter requires management to evaluate the Criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect reported information. Measurement of certain amounts, some of which may be referred to as estimates, is subject to substantial inherent measurement uncertainty. Obtaining sufficient appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts and metrics. The selection by management of different but acceptable measurement techniques could result in materially different amounts or metrics being reported.

Based on our review, we are not aware of any material modifications that should be made to the Subject Matter as of or for the year ended December 31, 2022, in order for it to be in accordance with the Criteria.

*Grant Thornton LLP*

Minneapolis, Minnesota  
June 8, 2023