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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Audit and Finance Committee and Management of UnitedHealth Group, Inc.:

We have reviewed the assertion of management of UnitedHealth Group, Inc. (the "Company") that the specified information included in the accompanying metrics for the year ended December 31, 2023 as identified in the attached Appendix A and presented within the Performance data section of the Company's 2023 Sustainability Report (the "Metrics") is presented in accordance with the criteria set forth by management in the Sustainability Report (the "Criteria"). The Company's management is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA"). Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Metrics 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 Metrics are fairly stated, 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. In performing our review, we performed detail procedures, analytical procedures, and inquiries. We also performed tests of mathematical accuracy of computations and compared the specified information to underlying records.

The preparation of the Metrics included in the Company's 2023 Sustainability Report requires management to interpret the Criteria, make determinations as to the relevancy of information to be included, and make estimates and assumptions that affect the reported information. Measurement of certain amounts, disclosures, and Metrics may include estimates and assumptions that are subject to inherent measurement uncertainty resulting, for example, from accuracy and precision of conversion factors or estimation methodologies used by management. The selection by management of different but acceptable measurement methods, input data, or assumptions, may have resulted in materially different amounts or Metrics being reported.

Information outside of the identified Metrics was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information. Any information relating to periods prior to the year ended December 31, 2023 was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our review, we are not aware of any material modifications that should be made to the Metrics we reviewed in order for it to be presented in accordance with the relevant Criteria as defined in the Company's 2023 Sustainability Report for the year ended December 31, 2023.

Deloitte & Touche LLP

May 16, 2024

APPENDIX A

2023 Metrics
Employee Experience
Hours of Training per Employee
Spend on Training and Development per Employee
% Female (Global Workforce)
% Female (U.S. Workforce)
% People of Color (U.S. Workforce)
% Female in Management Positions
% Female in Junior Management Positions
% Female in Top Management Positions
% Female in Revenue-Generating Positions
% People of Color in management positions by race/ethnicity
% People of Color in Junior Management Positions by race/ethnicity
% People of Color in Top Management Positions by race/ethnicity
% People of Color in Revenue-Generating Positions by race/ethnicity
% Traditionalists (Before 1943)
% Baby Boomers (1943 – 1960)
% Generation X (1961 – 1981)
% Generation Y (1982 – 2000)
% Generation Z (2001+)
Total Number of New External Employees Hired (Global Workforce)
% External Female Hired (U.S. Workforce)
% External People of Color Hired (U.S. Workforce) by race/ethnicity
% Open Positions Filled by Internal Candidates (Global Workforce)
% Total Voluntary Turnover (Global Workforce)
% Total Turnover (Global Workforce)
% Female Retained (U.S. Workforce)
% People of Color Retained (U.S. Workforce) by race/ethnicity
% Female Promoted (U.S. Workforce)
% People of Color Promoted by race/ethnicity
Total Energy Consumption
Total Energy Consumption Coverage Reported (%)
Total Energy Consumption Reported (M sq. ft)
Non-Renewable Energy Use
Renewable Energy Use
Self-Generated Renewable Energy Use

Change in Energy Consumption
Energy Intensity (per USD revenue, billions)
Carbon Emissions – Scope 1 (mtCO2e)
Carbon Emissions – Scope 2 Location-Based (mtCO2e)
Carbon Emissions – Scope 2 Market-Based (mtCO2e)
Carbon Emissions (Scope1+2 Location-Based) (mtCO2e)
Carbon Emissions (Scope1+2 Location-Based) Coverage Reported (%)
Carbon Emissions (Scope1+2 Location-Based) Coverage Reported (M Sq. ft.)
Carbon Emissions (Scope 1+2 Location-Based) Emissions Intensity (per USD revenue, billions)
Carbon Emissions (Scope 1+2 Location-based) Change in Emissions (%)
Carbon Emissions – Scope 3 & Offsets (mtCO2e)
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 1 – Purchased Goods and Services
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 2 – Capital Goods
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 4 – Upstream Transportation and Distribution
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 5 – Waste Generated in Operations
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 6 – Business Travel
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 7 – Employee Commuting
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 8 – Upstream Leased Assets
Carbon Emissions – Scope 3 & Offsets (mtCO2e) – Category 15 – Investments
Total Emissions (Scope 1_2 Location-Based+3) (mtCO2e)
Carbon Offsets
Municipal Water Use (Mio.m3)
Municipal Water Use Coverage Reported (%)
Municipal Water Use Coverage Reported (M sq. ft)
Municipal Water Intensity (per USD revenue, billions)
Total Water Discharged (Mio.m3)
Total Water Discharged Coverage Reported (%)
Total Water Discharged Coverage Reported (M sq. ft)
Waste Landfilled or Incinerated (Metric Tonnes)
Waste Recycled or Composted (Metric Tonnes)
Confidential Paper Recycling (U.S. tons)
Waste Coverage Reported (%)
Waste Coverage Reported (M sq. ft.)
LEED Certified Facilities (Square Feet, millions)