

Relevant GRI	Response/Location
<b>Reporting Practices (102)</b>	
102-45: Entities included in the consolidated financial statement	Our 2021 Building America Report, <a href="#">Climate Action Plan</a> and <a href="#">We Are One Report</a> cover Union Pacific Corporation and its subsidiaries' activities and performance across our entire network. All operating and financial data in this report is presented in US dollars.
102-46: Defining report content and topic boundaries	<a href="#">2021 Building America Report, pgs. 7-9</a>
102-47: List of Material Topics	<a href="#">2021 Building America Report, pgs. 7-9</a>
102-48: Restatements of Information	2018, 2019, and 2020 emissions data has been restated from prior publications to reflect an emissions factor change used to calculate Scope 3 emissions related to fuel and a recalculation of Scope 2 emissions related to purchased electricity
102-49: Changes in Reporting	<a href="#">2021 Building America Report, pgs. 7-9</a>
102-50: Reporting Period	January 1, 2021-December 31, 2021
102-51: Date of Most Recent Report	4/13/2022
102-52: Reporting Cycle	UP currently reports on an annual basis
102-53: Contact point for questions regarding the report	<a href="#">2021 Building America Report, pg. 15</a>
102-54: Claims of reporting in accordance with the GRI Standards	Our 2021 Building America Report was prepared in accordance with the Global Reporting Initiative (GRI)
102-55: GRI Index	<a href="#">2021 Building America Report, pgs. 39-44</a>
102-56: External Assurance	We obtained external assurance of our GHG emissions data for 2020, 2021 verification of such data is underway. Other data within this report is not externally verified.
<b>Economic Performance (201)</b>	
201-1: Direct economic value generated and distributed	<a href="#">2022 10-K</a> , pgs. 22-29
201-2: Financial implications and other risks and opportunities due to climate change	<a href="#">2022 10-K</a> , pg. 11; <a href="#">Climate Action Plan</a> , pg. 18-19
<b>Energy (302)</b>	
103-1: Explanation of material topic and its boundary	<a href="#">2020 Building America Report</a> , pg. 72
103-2: Management approach and its components	<a href="#">2020 Building America Report</a> , pg. 64-65
103-3: Evaluation of management approach	<a href="#">2020 Building America Report</a> , pg. 64-65
302-1: Energy consumption within the organization	<a href="#">Climate Action Plan</a> , pg. 14
302-4: Reduction in energy consumption	<a href="#">Climate Action Plan</a> , pg. 14
<b>Water &amp; Effluents (303)</b>	
103-1: Explanation of material topic and its boundary	<a href="#">2020 Building America Report</a> , pg. 74
103-2: Management approach and its components	<a href="#">2020 Building America Report</a> , pg. 64-65
103-3: Evaluation of management approach	<a href="#">2020 Building America Report</a> , pg. 64-65
303-3: Water withdrawal	<a href="#">2020 Building America Report</a> , pg. 26