

Reporting Indexes

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Forward-Looking Statements

The 2025 Corporate Responsibility and Public Benefit Report, including these Reporting Indexes (collectively, the Report) contains forward-looking statements made pursuant to the safe harbor provisions of Section 21E of the Securities Exchange Act of 1934 and the Private Securities Litigation Reform Act of 1995 (**PSLRA**). These statements, which are based on our beliefs and expectations as to future outcomes, include, among others, statements and opinions about our future operating results, business plans, objectives, pipeline advancements, benefits of our products, and corporate responsibility or public benefit matters, including information or aspirations regarding sustainability and the environment, employees, philanthropy, supply chain, ethics and governance, cybersecurity and data privacy, and any others that contain the words believe, seek, aim, strive, endeavor, expect, anticipate, intend, estimate, should, could, may, will, plan, or similar expressions, and any other statements contained or incorporated by reference into the Report that are not historical facts. These forward-looking statements are subject to certain risks and uncertainties, such as technological advancements, energy prices, government incentives, stakeholder engagement, and those described in our periodic reports filed with the Securities and Exchange Commission (**SEC**) that could cause actual results to differ materially from anticipated results. These statements may also be based on historical or current goals, targets, aspirations, commitments, or estimates; standards for measuring progress that are still developing; diligence, processes, and internal controls that continue to evolve; certifications, representations, or data provided or reviewed by third parties, including information from acquired entities that may be incomplete, subject to ongoing review, pending integration into our reporting processes, or unable to be integrated into our processes; and on assumptions that are subject to change in the future. Consequently, such forward-looking statements are qualified by the cautionary statements, cautionary language, and risk factors set forth in our periodic reports and documents filed with the SEC, including our most recent Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, and Current Reports on Form 8-K. We claim the protection of the safe harbor contained in the PSLRA for forward-looking statements. We are providing this information as of the date of publication of the Report and assume no obligation to update or revise the information contained in the Report whether as a result of new information, future events, or any other reason. Inclusion of information in the Report is not an indication that the subject or information is material to United Therapeutics' business or operating results, our stakeholders, or our impacts on other parties or corporate responsibility matters, in each case under U.S. securities or any other law or requirement that may be applicable to us. Website references and hyperlinks provided throughout the Report are provided for convenience only, and the content on the referenced websites is not incorporated by reference into the Report, nor does it constitute a part of the Report.

About The Report and Stakeholder Engagement

As part of our commitment to disclosing our corporate responsibility and environmental and social sustainability efforts and ambitions, we published our first Corporate Responsibility (**CR**) Report in 2020. This is our sixth annual CR report and fourth annual PBC Report. The Report references Global Reporting Initiative (**GRI**) Standards, and selected indicators from the Sustainability Accounting Standards Board (**SASB**), now managed by the International Sustainability Standards Board (**ISSB**). We intend to publish separately our Task Force on Climate-related Disclosures (**TCFD**) report alongside our calculated Scope 1 and Scope 2 greenhouse gas emission data in alignment with The GHG Protocol Corporate Accounting and Reporting Standard (**GHG Protocol**).

Please note that information contained in the Report does not constitute a guarantee, commitment, or promise with regard to business activities, performance, or future results and is not intended to create legal rights or obligations. The Report may contain, or incorporate by reference, public information not separately reviewed, approved, or endorsed by UT and no representation, warranty, or undertaking is made by United Therapeutics (**UT**) as to the accuracy, reasonableness, or completeness of such information. For more information, please see the Forward Looking Statements on [page 1](#) of the Report.

The United Nations Sustainable Development Goals (**UN SDGs**) continue to inform our corporate responsibility and resilience priorities. We have identified these UN SDGs as most aligned with our priorities and public benefit purpose.



In addition to the 2025 Report, we include cross-references to the following core UT websites and our other public filings, available on our investor relations website and at sec.gov:

Corporate website:

<https://www.unither.com/home>

Corporate responsibility website:

<https://corporateresponsibility.unither.com/>

Investor relations website:

<https://ir.unither.com/>

Unless otherwise noted, the reporting period for the Report is January 1, 2024 to December 31, 2024, and data covers all employees and operations. Certain metrics and figures throughout the report are approximations and may vary from actual metrics due to rounding.

Below are some of the ways that we actively engage with our broad range of stakeholders – patients, patient organizations, employees, HCPs, investors, governmental entities, community groups, and to the planet and its denizens.

STAKEHOLDER GROUP	HOW WE ENGAGE
Patients and their Families	<p>We have several programs through which we deliver support to patients and families, and collect information that helps inform our priorities, including:</p> <ul style="list-style-type: none"> • <i>PAH Initiative</i>, an ever-expanding resource designed to educate and support those diagnosed with PAH as well as their caregivers (https://www.pahinitiative.com/) • <i>Neuroblastomainfo</i>, a growing resource to educate and support the children diagnosed with neuroblastoma and their families (https://www.neuroblastoma-info.com/) • <i>United Therapeutics Cares</i>, our dedicated support team for insurance coverage, financial assistance, and other questions (https://unitedtherapeuticscares.com/)
Patient Organizations (POs)	<p>Financial support and engagement with POs to better serve patient needs collectively, which helps UT and our partners in the following areas:</p> <ul style="list-style-type: none"> • Identify and address unmet needs among a wide variety of patients; • Gather patient insights to integrate into strategic organizational decisions; • Co-create educational materials to improve therapy literacy and adherence; and • Raise awareness about clinical trials (for a short list of POs with which UT engages). <p>For more, see: https://www.unither.com/patients/patient-organizations</p>
Employees	<ul style="list-style-type: none"> • Town halls • Regular company-wide emails and mailings from senior leadership • Performance management programs • Annual employee surveys • Open door policy for ongoing, informal engagement

STAKEHOLDER GROUP	HOW WE ENGAGE
Health Care Professionals and Health Care Organizations	<ul style="list-style-type: none"> • Interactions through our corporate website and through the PAH Initiative, Neuroblastomainfo, and <i>United Therapeutics Cares</i> • Participation in a wide range of public forums to communicate safety and efficacy of our treatments • Through advisory boards and other programs to learn the views of HCPs • Through the training we offer to nursing or specialty pharmacy (SP) staff on our products and treatments
Investors	<ul style="list-style-type: none"> • Quarterly earnings conference calls open to investors and available on our website • Participation in sell-side conference presentations • Annual Meeting of Shareholders • Investor Relations website • Meetings with large institutional investors and other shareholders, including direct shareholder engagement by our Lead Independent Director/Chair of the Compensation Committee and Chair of the Nominating and Governance Committee • In 2024, we reached out twice to shareholders that collectively held over 70 percent of our outstanding shares, and we held meetings with eight shareholders that collectively held 27 percent of our outstanding shares; investors were invited to engage on our 2024 Corporate Responsibility and Public Benefit Report and governance topics
Governmental Entities	<ul style="list-style-type: none"> • In-depth discussions on our sustainable building and environmental, health, safety, and other sustainability practices
Community Groups and the Planet	<ul style="list-style-type: none"> • Volunteering and financial support • Tours of, and presentations on, the <i>Unisphere, Phase Five</i>, and our other net-zero energy and LEED-certified properties

Our 2024 PBC Key Metric Summary

Since our founding, we have operated with a patient-driven mission, strong values, and a long-term vision. In 2021, we converted our company from a traditional Delaware corporation into a Delaware PBC. This aligns our legal form with our longstanding commitment to serve our patients and other stakeholders, and, among other benefits, enhances our ability to create superior and sustainable value for our shareholders.

A Delaware PBC is distinct from a traditional corporation in two primary ways:

- A PBC adopts a public benefit purpose in its certificate of incorporation that is intended to have positive effects on a category of persons, entities, or communities affected by our operations other than solely shareholder financial interests.
- In making decisions, directors of a PBC are required to balance the interests of shareholders, the interests of stakeholders materially affected by the PBC's conduct, and pursuit of the corporation's public benefit purpose.

Our public benefit purpose is to provide a brighter future for patients through the development of novel pharmaceutical therapies and technologies that expand the availability of transplantable organs. Our first purpose helps delay or avoid the need for a transplant, while the second purpose enables a patient to have a transplant when they need one.

To achieve our purpose, we seek to make positive impacts on patients, on our people, whom we call *Unitherians*, and on the planet. The chart on the following page illustrates some of how we do so.



An experiment in a UT lab

OUR 2024 PBC KEY METRIC SUMMARY

Our PBC Goals		Key Metrics	2024 Highlights	Report References
Our Patients	Address Unserved Needs We aim to conduct the most insightful clinical trials with our medicines in areas of high unmet medical need.	Number of patients being treated with our therapies <hr/> R&D milestones, including clinical trial results, regulatory approvals, and progress on R&D projects	<ul style="list-style-type: none"> ✓ More than 15,500 patients started or continued treatment on our therapies, including 162 patients benefiting from our centralized EVLP service; celebrated the 500th transplant of a lung processed through our ex vivo lung perfusion (EVLP) service since its launch ✓ Invested \$481 million in R&D in 2024 ✓ Supported 15 ongoing clinical trials with more than 3,000 volunteer participants ✓ Achieved full enrollment of <i>TETON 2</i> study of inhaled treprostinil for the treatment of idiopathic pulmonary fibrosis (IPF), part of a three-study global <i>TETON</i> clinical trial program evaluating the use of inhaled treprostinil in IPF and a similar condition, progressive pulmonary fibrosis (PPF) ✓ Secured Investigational New Drug (IND) clearance for our phase 1 miroliverELAP® clinical study in 2024 and submitted IND for the UKidney™ EXPAND study (cleared in 2025) ✓ Launched our first clinical-scale designated pathogen-free (DPF) facility to produce xeno-organs ✓ Provided organs for two successful xenotransplants in 2024, both into living humans 	Page 13
	No Patient Left Behind We aim to ensure that all patients who are appropriate for use of our medicines can do so, regardless of their financial situation.	Patient Assistance Programs (PAPs) <hr/> Reliable Supply: Inventory and Supply Chain Reliability	<ul style="list-style-type: none"> ✓ Provided patient assistance and support programs, delivering education, insurance navigation support, and more to over 34,000 patients since 2010, including a \$0 co-pay card for pulmonary hypertension (PH) products for eligible patients ✓ Launched a new integrated patient assistance program for PH products, called <i>United Therapeutics Cares</i> ✓ Had Zero Good Manufacturing Practice (GMP) related issues at UT-owned facilities that would prevent use or approval of our products ✓ Maintained two-year or more inventory for most of our therapies 	Page 13

Our xenotransplantation products are investigational-stage products. United Therapeutics is preparing for clinical trials of our xenokidney, xenothymokidney, and xenoheart products. The two xenotransplants into living humans in 2024 using UT organs were authorized by the U.S. Food and Drug Administration (**FDA**) under the expanded access pathway, sometimes called “compassionate use.”

OUR 2024 PBC KEY METRIC SUMMARY

Our PBC Goals	Key Metrics	2024 Highlights	Report References
Our People	Be a Destination Employer We aim for United Therapeutics to be a destination employer by creating a mission-centric and inclusive environment where <i>Unitherians</i> are inspired by the challenging work ahead of us and the opportunity to grow and advance their careers.	Voluntary turnover <hr/> Inclusion and belonging programs <hr/> Employee engagement as measured by surveys <hr/> Workforce demographics	✓ Voluntary turnover of 4.6%, compared to a 11% industry average* ✓ Expanded benefits important to our employees, now offering medical, dental, and vision benefits to part-time employees; increasing our adoption assistance program for eligible full-and part-time employees, and more ✓ More than 90% of employees who responded to the Great Places to Work survey from 2018 through 2025 consider UT a Great Place to Work ✓ Overall workforce demographics: 52% identify as women, 48% identify as men, 36% identify as racially/ethnically diverse, and 64% identify as white Page 29
Our Planet	Operate Sustainably We aim to mitigate our environmental impact and operate in a sustainable fashion.	New construction site net zero energy when feasible <hr/> Environmental data trends (e.g., energy, water, waste) <hr/> Progress toward assurable Scope 1 and 2 greenhouse gas (GHG) emissions inventories	✓ Maintained the operational efficiency of our four LEED Certified properties, representing ~20% of our total square footage, and broke ground on our newest sustainable building, a cGMP** mass timber pharmaceutical manufacturing facility ✓ Maintained almost 7-MW onsite solar capacity and 84 free-to-use electric vehicle (EV) charging stations across our campuses ✓ Preparing to report Scope 1 and 2 GHG emissions Page 37

* Industry data from Aon/Radford Turnover study; data published December 2024 | U.S. Life Sciences: Biotech/Pharma | Date range for 2024 industry data is June 2023 – June 2024

** cGMP = current Good Manufacturing Practices. These are manufacturing practices and controls designed to ensure that manufactured products are consistently produced and controlled according to set quality standards.

OUR 2024 PBC KEY METRIC SUMMARY

Our PBC Goals	Key Metrics	2024 Highlights	Report References
	Develop initial climate risk and opportunity assessment by end of 2025	<ul style="list-style-type: none"> ✓ Preparing TCFD report for publication separate from the Report. ✓ Fully converted over to smaller packaging with reduced environmental impact for nebulized Tyvaso compared to previous packaging 	
	Integrate environmental principles to the extent possible into new product packaging		

GRI Standards

GRI is an international independent standards organization that helps business, governments, and other organizations understand and communicate their impacts on various issues. We have applied the GRI Sustainability Reporting Standards as an identification and cross-reference tool to make meaningful data accessible to our stakeholders. The “2025 Report” refers to United Therapeutics Corporation’s (UT) FY 2024 Corporate Responsibility and Public Benefit Report, available here: <https://corporateresponsibility.unither.com/>

In addition to the 2025 Report, we include cross-references to the following core UT websites and our other public filings, available on our investor relations website and at sec.gov:

Corporate website: <https://www.unither.com/home>

Corporate responsibility website: <https://corporateresponsibility.unither.com/>

Investor relations website: <https://ir.unither.com/>

Statement of use	UT has reported the information cited in this GRI content index for the period January 1, 2024 through December 31, 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	<p>United Therapeutics Corporation is a publicly-traded (Nasdaq: UTHR), public benefit corporation incorporated in Delaware.</p> <p>Co-headquarters at Silver Spring, Md. and Research Triangle Park, N.C.</p> <p>2025 Report: Our Business and Purpose (starting on pg. 4)</p> <p>2024 Form 10-K: Item 1. Business – Overview (pg. 3), Item 2. Properties (starting on pg. 51)</p> <p>Corporate Website: unither.com</p>

GRI STANDARD	DISCLOSURE	LOCATION
	2-2 Entities included in the organization's sustainability reporting	2024 Form 10-K: Exhibit 21
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	<p>Reporting period: January 1, 2024 through December 31, 2024, our fiscal 2024 year. In some cases, we include data and information about programs and activities relevant to our business priorities that occurred in the 2025 fiscal year, as noted.</p> <p>Reporting cycle: Annual</p> <p>Publication date of the report: September 12, 2025</p> <p>Contact point for questions regarding the report: https://ir.unither.com/contact-ir</p>
	2-4 Restatements of information	None.
	2-5 External assurance	Not applicable.
	2-6 Activities, value chain and other business relationships	<p>UT is the first publicly-traded biotech or pharmaceutical company to take the form of a public benefit corporation. Our public benefit purpose is to provide a brighter future for patients through the development of novel pharmaceutical therapies and technologies that expand the availability of transplantable organs. At the same time, we seek to provide our shareholders with superior financial performance and our communities with earth-sensitive energy utilization.</p> <p>2025 Report: Our Business and Purpose (starting on pg. 4)</p> <p>2024 Form 10-K: Item 1. Business (starting on pg. 3)</p> <p>Corporate website > About Us: https://www.unither.com/home</p>
	2-7 Employees	2025 Report: Our People > 2024 Highlights (pg. 29)

GRI STANDARD	DISCLOSURE	LOCATION
	2-8 Workers who are not employees	Contingent workers make up 4% of UT's workforce, and we do not experience seasonal variations of our workforce.
	2-9 Governance structure and composition	<u>2025 Report: Governance</u> (starting on pg. 46) <u>2025 Proxy Statement: Our Corporate Governance</u> (starting on pg. 13) <u>Investor Relations website > Corporate Governance:</u> https://ir.unither.com/corporate-governance
	2-10 Nomination and selection of the highest governance body	<u>2025 Proxy Statement: Our Corporate Governance > Board Composition and Refreshment</u> (starting on pg. 13)
	2-11 Chair of the highest governance body	<u>2025 Proxy Statement: Board Structure and Operations</u> (pg. 26)
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	<u>2025 Report: PBC Governance</u> (starting on pg. 47) <u>2025 Proxy Statement: Key Areas of Board Oversight</u> (starting on pg. 29) <u>Committee Charter Documents:</u> https://ir.unither.com/corporate-governance

GRI STANDARD	DISCLOSURE	LOCATION
	2-13 Delegation of responsibility for managing impacts	<p>Program or functional area owners are responsible for managing any environmental and social impacts within their domains.</p> <p>For more information, see: <u>2025 Report: Governance</u> (starting on pg. 46)</p> <p>Topic Overview documents: https://corporateresponsibility.unither.com/reports-and-resources</p> <ul style="list-style-type: none"> • Data Security • Enterprise Risk Management and Operational Resilience • Ethics • Global Patient Safety and Vigilance • Good Manufacturing Practices • Grants and Giving • Our Culture and People • Patient Centricity • Sustainable Facilities
	2-14 Role of the highest governance body in sustainability reporting	<p><u>2025 Report: Governance</u> (starting on pg. 46)</p> <p>Committee Charter Documents: https://ir.unither.com/corporate-governance</p>
	2-15 Conflicts of interest	<p><u>2025 Report: Ethics and Compliance</u> (pg. 49)</p> <p><u>2025 Proxy Statement: Our Corporate Governance > Board Composition and Refreshment</u> (starting on pg. 13)</p> <p>Code of Conduct: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/Code-of-Conduct-and-Business-Ethics.pdf</p> <p>Ethics Overview: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Ethics-Overview.pdf</p>

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	See response to indicator 2-15 . In addition to the resources listed there, see the following: <ul style="list-style-type: none"> • 2025 Proxy Statement: Shareholder Engagement (pg. 32) • 2025 Report: Our Practices (starting on pg. 45)
	2-17 Collective knowledge of the highest governance body	2025 Proxy Statement: Board Skills (starting on pg. 16), 2025 Director Nominees (starting on pg. 18), Board Education (pg. 31)
	2-18 Evaluation of the performance of the highest governance body	2025 Proxy Statement: Our Corporate Governance > Board Composition and Refreshment (starting on pg. 13) Nominating and Governance Committee Charter : https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/nominating-and-governance-committee-charter-4-24-2025.pdf Corporate Governance Guidelines : https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/corporate-governance-guidelines-4-24-2025.pdf
	2-19 Remuneration policies	We pay employees a minimum base salary of \$62,500 (with a total target of approximately \$75,000 per year including each employee's bonus opportunity), well above all applicable minimum wage levels. 2025 Proxy Statement: Non-Employee Director Compensation (starting on pg. 33), Executive Compensation (starting on pg. 36)
	2-20 Process to determine remuneration	See response to indicator 2-19 .
	2-21 Annual total compensation ratio	2025 Proxy: Pay Ratio (pg. 68)

GRI STANDARD	DISCLOSURE	LOCATION
	2-22 Statement on sustainable development strategy	<u>2025 Report: A Message from Our CEO</u> (pg. 2), <u>Our 2024 PBC, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9)
GRI 2: General Disclosures 2021	2-23 Policy commitments	<p><u>2025 Report: Our 2024 PBC Goals, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9), <u>Product Quality and Patient Safety</u> (starting on pg. 21) <u>Quality Operations–Quality Policy Statement</u> (pg. 23), <u>Our Pricing Principles</u> (pg. 27), <u>Environmental Stewardship - Environmental Health, Safety, and Sustainability (EHSS) Policy Statement</u> (pg. 38), <u>Ethics and Compliance</u> (starting on pg. 49)</p> <p>Also see (available through https://www.unither.com/):</p> <ul style="list-style-type: none"> • <u>Animal Welfare Policy:</u> https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/ut-animal-welfare-policy.pdf • <u>Our Code of Conduct:</u> https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/Code-of-Conduct-and-Business-Ethics.pdf • <u>Our Corporate Governance Guidelines:</u> https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/corporate-governance-guidelines-4-24-2025.pdf • <u>Our Privacy Policy:</u> https://www.unither.com/privacy

GRI STANDARD	DISCLOSURE	LOCATION
	2-24 Embedding policy commitments	<p>See response to indicator 2-23. In addition to the resources listed there, see the following:</p> <p>All Topic Overviews, in particular the following, available at https://corporateresponsibility.unither.com/reports-and-resources</p> <ul style="list-style-type: none"> • Data Security • Enterprise Risk Management and Operational Resilience • Ethics • Global Patient Safety and Vigilance • Good Manufacturing Practices • Grants and Giving • Organ Manufacturing • Our Culture and People • Patient Centricity • Sustainable Facilities
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	<p>2025 Report: Our 2024 PBC, Corporate Responsibility, and Resilience Priorities (starting on pg. 9), Product Quality and Patient Safety (starting on pg. 21), Eco-Resilience (starting on pg. 38), Our Practices (starting on pg. 45)</p> <p>Also see:</p> <p>Topic Overviews, in particular the following, available at https://corporateresponsibility.unither.com/reports-and-resources</p> <ul style="list-style-type: none"> • Data Security • Enterprise Risk Management and Operational Resilience • Ethics • Global Patient Safety and Vigilance • Good Manufacturing Practices

GRI STANDARD	DISCLOSURE	LOCATION
	2-26 Mechanisms for seeking advice and raising concerns	<p>We have multiple mechanisms available to UT employees (whom we call <i>Unitherians</i>), patients, providers, and others, including those found here:</p> <ul style="list-style-type: none"> • 2025 Report: Our Practices (starting on pg. 45), which covers our internal EthicsPoint hotline; • Overview of Our Safety Program (starting on pg. 33), which covers the reporting tool available to all <i>Unitherians</i> in addition to employee-led safety committees; and • Product Quality and Patient Safety (starting on pg. 21), which lists our adverse impact hotline. <p>Also see:</p> <p>Topic Overviews, in particular the following, available at https://corporateresponsibility.unither.com/reports-and-resources</p> <ul style="list-style-type: none"> • Data Security • Enterprise Risk Management and Operational Resilience • Ethics • Global Patient Safety and Vigilance • Good Manufacturing Practices • Patient Centricity

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	<p>2025 Report: Ethics and Compliance (starting on pg. 49), Product Quality and Patient Safety (starting on pg. 21), Quality Operations (pg. 23), Overview of our Safety Program (starting on pg. 33), and Ecosystem Impact Management (starting on pg. 43).</p> <p>2024 Form 10-K: Item 1. Business - Governmental Regulation (starting on pg. 20), including Environmental Matters and Human Capital (starting on pg. 32), Item 1A. Risk Factors (starting on pg. 35), Item 8. Financial Statements and Supplementary Data –Note 14. Litigation (starting on pg. F-34)</p> <p>Also see (available through https://www.unither.com/):</p> <ul style="list-style-type: none"> • Our Code of Conduct: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/Code-of-Conduct-and-Business-Ethics.pdf • Our Privacy Policy: https://www.unither.com/privacy • Our UK Tax Strategy: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/utel-tax-strategy-12-31-24.pdf • Our Conflict Minerals Disclosure: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/2025-conflict-minerals-disclosure-5-29-2025.pdf • Our California Compliance Program Declaration: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/california-compliance-program-declaration-2024-december-01-v3.pdf
	2-28 Membership associations	We maintain strategic memberships in local, regional, national, and international associations and/or organizations unique to biopharma, environmental, regional, and community-oriented matters.

GRI STANDARD	DISCLOSURE	LOCATION
	2-29 Approach to stakeholder engagement	<p>Shareholder engagement is a core part of our corporate governance process, and includes direct involvement from our Board. Engagement with other relevant stakeholders occurs throughout our organization at the business unit level.</p> <p><u>2025 Proxy: Shareholder Engagement</u> (pg. 31)</p> <p><u>2025 Report: Our 2024 PBC Goals, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9), <u>About The Report and Stakeholder Engagement</u> (starting on page 2 of these Indexes)</p>
	2-30 Collective bargaining agreements	None.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<u>2025 Report: Our 2024 PBC Goals, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9), <u>About The Report and Stakeholder Engagement</u> (starting on page 2 of these Indexes)
	3-2 List of material topics	<u>2025 Report: Our 2024 PBC Goals, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9)
	3-3 Management of material topics	<u>2025 Report: Our Business and Purpose</u> (starting on pg. 4), <u>Our 2024 PBC Goals, Corporate Responsibility, and Resilience Priorities</u> (starting on pg. 9), <u>Governance</u> (starting on pg. 46)
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<u>2025 Report: 2024 Year in Review</u> (pg. 5)
	201-2 Financial implications and other risks and opportunities due to climate change	We will issue a TCFD report separate from the Report.

GRI STANDARD	DISCLOSURE	LOCATION
	201-3 Defined benefit plan obligations and other retirement plans	<p><u>2024 Form 10-K: Item 8. Financial Statements and Supplementary Data – Note 11. Employee Benefit Plans</u> (starting on pg. F-30)</p> <p>As of December 31, 2024, we had 99% participation in our U.S. 401(k) plan.</p>
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<p>We pay all employees a minimum base salary of \$62,500 (with a total of approximately \$75,000 per year including each employee's bonus opportunity), well above all applicable minimum wage levels. We do not break out this information by demographics.</p> <p>See the following for more information:</p> <ul style="list-style-type: none"> • <u>2025 Proxy Pay Ratio</u> (pg. 68) • <u>Our Culture and People Overview:</u> https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Culture-and-People-Overview.pdf • <u>2025 Report: Our People</u> (starting on pg. 28)
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<p>UT's philosophical approach to infrastructure development is to benefit the larger community in addition to UT. See our <u>Sustainable Facilities Overview</u> for more information about how our team enabled a building code change that enables the use of geoexchange wells in Montgomery County, Md. (https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Sustainable-Facilities-Overview.pdf).</p> <p>Our organ transplant ecosystem support, detailed in our <u>Organ Manufacturing Overview</u> (https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/ut-organ-manufacturing-overview.pdf) showcase the services we provided that provide public benefit.</p> <p>Taken alongside our <u>Grants and Giving Overview</u> (https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/ut-grants-and-giving-overview.pdf), we believe we are making a positive contribution to the communities we serve.</p> <p>The <u>Topic Overviews</u> included above, in addition to Impact Stories that also touch on some of the investments and services we support, are available through https://corporateresponsibility.unither.com/reports-and-resources.</p>

GRI STANDARD	DISCLOSURE	LOCATION
	203-2 Significant indirect economic impacts	See response to indicator 203-1 . In addition to their direct impacts, we believe that these activities contribute indirectly and positively to economic outcomes throughout our patient and local communities.
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<p>We track our spend on our major building projects, emphasizing selection of vendors and service providers located in the county or state where the project is located where feasible to lessen the embodied carbon of the material. For example, among the top six objectives for the company's <i>Phase Five</i> buildout (named Project Lightyear during construction), was to use lower embodied carbon products. See our Sustainable Facilities Overview (https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Sustainable-Facilities-Overview.pdf) for more information about our sustainable building approach.</p> <p>In addition, most of the 600 pre-qualified cGMP suppliers are based in the North America.</p>
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2025 Report: Ethics and Compliance (pg. 49) and our Ethics Overview (https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/ut-ethics-overview.pdf).
	205-2 Communication and training about anti-corruption policies and procedures	<p>See response to indicator 205-1.</p> <p>We had 100% completion of assigned annual Code of Conduct training. See 2025 Report: Talent Acquisition, Management, and Development (starting on pg. 31).</p>
	205-3 Confirmed incidents of corruption and actions taken	None.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2024 Form 10-K: Item 8. Financial Statements and Supplementary Data - Note 14. Litigation (starting on pg. F-34)

GRI STANDARD	DISCLOSURE	LOCATION
GRI 207: Tax 2019	207-1 Approach to tax	<p>We actively monitor our adherence to applicable tax laws, regulations, and disclosure requirements across the jurisdictions in which we do business.</p> <p>See our UK Tax Strategy: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/utel-tax-strategy-12-31-24.pdf</p>
	207-2 Tax governance, control, and risk management	Our Vice President of Tax and Chief Financial Officer are responsible for overseeing our global tax affairs and tax risk management. Where appropriate, tax risks are discussed with and reviewed by the Audit Committee of the Board of Directors, as well as communicated to our external auditors.
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	We participate in the Pharmaceutical Product Stewardship Work Group (PPSWG) MyOldMeds industry takeback program. https://myoldmeds.com/
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<p>One of our PBC goals and objectives is to Operate Sustainably, which has been a long-held guiding principle in our building practices and operations. Several of our PBC key metrics relate directly to monitoring and mitigating our environmental impact. We have approximately 7-MW of onsite solar capacity and track energy data but do not currently report on it.</p> <p>See 2025 Report: Eco-Resilience (starting on pg. 38).</p>
	302-2 Energy consumption outside of the organization	See response to indicator 302-1 . We have also begun evaluating our Scope 3 category energy sources and emissions.
	302-3 Energy intensity	See response to indicator 302-1 .
	302-4 Reduction of energy consumption	See response to indicator 302-1 .

GRI STANDARD	DISCLOSURE	LOCATION
	302-5 Reductions in energy requirements of products and services	See response to indicator 302-1 .
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2025 Report: Water Stewardship (pg. 43)
	303-2 Management of water discharge-related impacts	See response to indicator 303-1 . Sites that have wastewater discharge permits have processes in place to support compliance with water quality standards for the quality of effluent discharge established by the conditions contained in the permits, and we have received recognition for our water management practices.
	303-3 Water withdrawal	One of our PBC goals and objectives is to Operate Sustainably , which has been a long-held guiding principle in our building practices and operations. We track water data but do not currently report on it. See 2025 Report: Ecosystem Impact Management (starting on pg. 43)
	303-4 Water discharge	See response to indicator 303-3 .
	303-5 Water consumption	See response to indicator 303-3 .
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	One of our PBC goals and objectives is to Operate Sustainably , which has been a long-held guiding principle in our building practices and operations. Several of our PBC key metrics relate directly to monitoring and mitigating our environmental impact. We intend to disclose this data in accordance with regulatory requirements in the State of California or elsewhere. See 2025 Report: Our Approach to Climate (pg. 43)
	305-2 Energy indirect (Scope 2) GHG emissions	See response to indicator 305-1 .

GRI STANDARD	DISCLOSURE	LOCATION
	305-3 Other indirect (Scope 3) GHG emissions	See response to indicator 305-1 .
	305-4 GHG emissions intensity	See response to indicator 305-1 .
	305-5 Reduction of GHG emissions	See response to indicator 305-1 .
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	One of our PBC goals and objectives is to Operate Sustainably , which has been a long-held guiding principle in our building practices and operations. See 2025 Report: Responsible Waste Management (starting on pg. 43), Other Sustainability Initiatives (starting on pg. 44)
	306-2 Management of significant waste-related impacts	See response to indicator 306-1 .
	306-3 Waste generated	See response to indicator 306-1 .
	306-4 Waste diverted from disposal	See response to indicator 306-1 .
	306-5 Waste directed to disposal	See response to indicator 306-1 .
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	We had 223 new hires in 2024. Our employee turnover rate is consistently lower than industry average, with 4.6% voluntary turnover in 2024 compared to 11% industry average. Our recruitment and retention practices are robust, so our involuntary turnover rates are also low at 2%. 2025 Report: Our People (starting on pg. 28)

GRI STANDARD	DISCLOSURE	LOCATION
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Many benefits UT provides are available to both full- and part-time employees. For example, we provide medical, dental, and vision benefits to full- and part-time employees, and beginning in 2024, part-time employees accrue prorated paid time off monthly based on their core work schedule and tenure. Part-time employees are also eligible to participate in our 401-k and our employee assistance program. Part-time employees are not eligible to participate in our employee stock purchase plan (ESPP) and are not eligible for tuition assistance.</p> <p>See Our Culture and People Overview for more: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Culture-and-People-Overview.pdf</p>
	401-3 Parental leave	<p>Full-time employees are eligible for paid parental bonding leave.</p> <p>See Our Culture and People Overview for more: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Culture-and-People-Overview.pdf</p>
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2025 Report: Safe and Healthy Workplaces (starting on pg. 33)
	403-2 Hazard identification, risk assessment, and incident investigation	See response to indicator 403-1 , in particular the Overview of our Safety Program introduction (pg. 33).
	403-3 Occupational health services	See response to indicator 403-1 .
	403-4 Worker participation, consultation, and communication on occupational health and safety	See response to indicator 403-1 , in particular Train to Empower (pg. 34).

GRI STANDARD	DISCLOSURE	LOCATION
	403-5 Worker training on occupational health and safety	See response to indicator 403-1 . We had 100% completion of required annual incident management training. See 2025 Report: Talent Acquisition, Management, and Development (starting on pg. 31).
	403-6 Promotion of worker health	See response to indicator 403-1 .
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	See response to indicator 403-1 .
	403-8 Workers covered by an occupational health and safety management system	Our full-time and part-time employees, including contractors working at UT locations are covered by UT's occupational health and safety management system. See 2025 Report: Eco-Resilience - Environmental Health, Safety, and Sustainability (EHSS) Policy Statement (pg. 38) for more information.
	403-9 Work-related injuries	2025 Proxy Statement (pg. 8). We had zero fatalities and 10 Occupational Safety and Health Administration (OSHA) recordable incidents for our U.S. operations in 2024, with an overall incidence rate of 0.91 per 100 full-time workers. This is below the average incidence rate of 1.7 recordable cases per 100 full-time workers for the pharmaceutical preparation manufacturing industry (based on the most current U.S. Bureau of Labor Statistics Injuries, Illnesses, and Fatalities industry average data).
	403-10 Work-related ill health	See response to indicator 403-9 .

GRI STANDARD	DISCLOSURE	LOCATION
	404-3 Percentage of employees receiving regular performance and career development reviews	All managers and employees are encouraged to participate in regular performance and career development opportunities. In 2024, 87% of employees completed annual performance conversations, and 90% completed annual development plans and goals.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<p>2025 Report: Our People (starting on pg. 28) and our Our 2024 PBC Key Metric Summary (starting on pg. 60)</p> <p>Overall UT workforce demographics: 52% identify as women, 48% identify as men, 36% identify as racially/ethnically diverse, and 64% identify as white.</p> <p>Board demographics: 42% identify as women, 68% identify as men, 25% identify as racially/ethnically diverse, and 75% identify as white.</p>
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Material incidents would be reported as appropriate in applicable U.S. Securities and Exchange Committee (SEC) filings.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	2025 Report: Product Quality and Patient Safety (starting on pg. 21)
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p>Visit the FDA MedWatch website for more information. (https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program)</p> <p>Visit the FDA FAERS website for more information. (https://www.fda.gov/drugs/drug-approvals-and-databases/fda-adverse-event-reporting-system-faers)</p>

GRI STANDARD	DISCLOSURE	LOCATION
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	<u>2024 Form 10-K: Item 1. Business - Governmental Regulation</u> (starting on pg. 20)
	417-2 Incidents of non-compliance concerning product and service information and labeling	None.
	417-3 Incidents of non-compliance concerning marketing communications	Material incidents would be reported as appropriate in applicable U.S. Securities and Exchange Committee (SEC) filings.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None.

SASB Topics

SASB is an independent, private sector standards-setting organization whose mission is to help businesses around the world identify, manage, and report on the sustainability topics that SASB believes matter most to investors. We have considered the industry standards (as defined by SASB's Industry Classification System) for the Biotechnology and Pharmaceuticals Sector, and the table below represents some topics that we believe are relevant to our company and that are discussed in our 2025 Corporate Responsibility and Public Benefit Report (our "2025 Report", which covers 2024 performance). In certain instances, and as noted below, a specific SASB topic may be discussed generally in our 2025 Report but we do not currently track or report progress on the corresponding SASB metrics.

SASB TOPIC	CODE	ACCOUNTING METRIC	2024 EXPLANATION OR LOCATION (REPORTED IN 2025 REPORT)
Safety of Clinical Trial Participants	HC-BP-210a.1	Discussion of, by world region, management process for ensuring quality and patient safety during clinical trials	<p>Detailed discussion of our Global Patient Safety program, which includes quality and patient safety during clinical trials, is available in the following resources:</p> <p>✓ Our Patient Safety and Vigilance Overview: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Patient-Safety-Vigilance-Program-Overview.pdf</p> <p>✓ 2025 Report: Product Quality and Patient Safety (starting on pg. 21)</p>
	HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	None.
	HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	<p>We do not have any clinical trials in less developed countries.</p> <p>Material losses and legal proceedings are reported as appropriate in applicable U.S. SEC filings.</p>

SASB TOPIC	CODE	ACCOUNTING METRIC	2023 EXPLANATION OR LOCATION (REPORTED IN 2024 REPORT)
Access to Medicine	HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Not applicable. We are a growth public benefit company focused on rare diseases in the North American market. Therefore, we are not included in the Access to Medicine Index because the diseases we cover are not among those in scope of the index.
	HC-BP-240.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Not applicable. None of our products are on the WHO List of Prequalified Medicinal Products because our core therapeutic areas are not in the therapeutic scope of this list.
Affordability and Pricing	HC-BP-240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	As noted in our 2024 Form 10-K (pg. 12) , to the extent we increase the price of our core therapeutics — Tyvaso DPI, nebulized Tyvaso, Remodulin, the Remunity Pump, and Orenitram — increases are typically in the single-digit percentages per year. We sell Adcirca at prices established by Eli Lilly. (2024 Form 10-K, pg. 7) See additional pricing discussion in the 2025 Report under Market Access and Pricing (starting on pg. 27) .
	HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	See response to HC-BP-240b.2 .

SASB TOPIC	CODE	ACCOUNTING METRIC	2024 EXPLANATION OR LOCATION (REPORTED IN 2025 REPORT)
Drug Safety	HC-BP-250a.1	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	<p>Visit the FDA MedWatch website for more information. (https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program)</p> <p>For information about our patient safety and product quality and GMP programs, see:</p> <p>✓ Our Patient Safety and Vigilance Overview: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Patient-Safety-Vigilance-Program-Overview.pdf</p> <p>✓ Our Good Manufacturing Practices Overview: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Good-Manufacturing-Practices-Overview.pdf</p>
	HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Visit the FDA FAERS website for more information. (https://www.fda.gov/drugs/drug-approvals-and-databases/fda-adverse-event-reporting-system-faers)
	HC-BP-250a.3	Number of recalls issued, total units recalled	None.
	HC-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	None.
Counterfeit Drugs	HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	<p>Our Patient Safety and Vigilance Overview - Anti-Counterfeiting and Package Serialization: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Patient-Safety-Vigilance-Program-Overview.pdf</p>

SASB TOPIC	CODE	ACCOUNTING METRIC	2024 EXPLANATION OR LOCATION (REPORTED IN 2025 REPORT)
Ethical Marketing	HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	None.
	HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	None.
	HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	<p>We prohibit off-label promotion by UT staff and sales staff are expressly prohibited from responding to questions about off-label information.</p> <p>Code of Conduct: https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/Code-of-Conduct-and-Business-Ethics.pdf</p>
Employee Recruitment, Development and Retention	HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	<p>UT believes that capacity development in the fields of science in which we work will help create the next generation of talent at UT. UT partners with schools of pharmacy, like the UNC Eschelman School of Pharmacy, to offer specialized fellowships for PharmD graduates. UT established endowed scholarships at three North Carolina-based community colleges to support candidates enrolled in biotechnology programs. And, UT's internship program is designed to nurture future talent, which contributes toward relatively high numbers of interns returning as employees. Detailed discussion of our People programs, which includes talent recruitment and retention efforts, is available in the following resources:</p> <p>✓ Our Culture and People Overview: https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Culture-and-People-Overview.pdf</p> <p>✓ 2025 Report: Talent Acquisition, Management, and Development (starting on pg. 31)</p>

SASB TOPIC	CODE	ACCOUNTING METRIC	2024 EXPLANATION OR LOCATION (REPORTED IN 2025 REPORT)
	HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others	Our employee turnover rate is consistently lower than industry average, with 4.6% voluntary turnover in 2024 compared to 11% industry average. Our involuntary turnover rates are also low at 2%. <u>2025 Report: Our People > 2024 Progress (pg. 28)</u>
Business Ethics	HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Material losses and legal proceedings are reported as appropriate in applicable U.S. SEC filings.
	HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	<u>2025 Report: Our Practices > Ethics and Compliance (pg. 49)</u> <u>Code of Conduct:</u> https://ir.unither.com/~media/Files/U/United-Therapeutics-IR/documents/corporate-governance/Code-of-Conduct-and-Business-Ethics.pdf Also see <u>UT Ethics Overview:</u> https://corporateresponsibility.unither.com/~media/Files/U/Unither-Corp/reports-and-resources/UT-Ethics-Overview.pdf
Activity Metrics	HC-BP-000.A	Number of patients treated	<u>2025 Report: Our Business and Purpose > 2024 Year in Review (starting on pg. 5)</u>
	HC-BP-000.B	Number of drugs (1) in portfolio and (2) in R&D (phases 1-3)	<u>2025 Report: Our Business and Purpose > Our Focus (starting on pg. 7)</u> Also see our pipeline at https://pipeline.unither.com/