

**List of ESRS disclosure requirements covered in the Sustainability Statement  
IRO-2**

General Disclosures ESRS 2				
Disclosure requirement		Reference (chapter)	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference  Page
BP-1	General basis for preparation of sustainability statements	Basis of preparation	M	23
BP-2	Disclosures in relation to specific circumstances	Governance Double materiality Climate change	M	32, 36, 46
GOV-1	The role of the administrative, management and supervisory bodies	Governance	M	32
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Double materiality	M	36
GOV-3	Integration of sustainability-related performance in incentive schemes	Governance Climate change	M	32, 46
GOV-4	Statement on due diligence	Due Diligence	M	34
GOV-5	Risk management and internal controls over sustainability reporting	Governance	M	32
SBM-1	Strategy, business model and value chain	Strategy Human and labor rights Responsible sourcing	M	30, 78, 90
SBM-2	Interests and views of stakeholders	Stakeholder engagement Double materiality Human and labor rights	M	42, 36, 78
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double materiality Climate change Water and marine resources Resource use and circular economy Human and labor rights Occupational health and safety Employee training and development Responsible sourcing	M	36, 46, 65, 68, 78, 83, 86, 90
IRO-1	Description of the processes to identify and assess material	Double materiality assessment Climate change Water and marine resources	M	36, 46, 65, 68, 78, 83, 86, 90

General Disclosures ESRS 2				
Disclosure requirement		Reference (chapter)	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference  Page
	impacts, risks and opportunities	Resource use and circular economy Human and labor rights Occupational health and safety Employee training and development Responsible sourcing		
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	List of ESRS disclosure requirements covered in the Sustainability Statement	M	95
MDR-P	Policies adopted to manage material sustainability matters	All chapters per matter	M	46, 59, 65, 68, 78, 83, 86, 90
MDR-A	Actions and resources in relation to material sustainability matters	All Chapters per matter	M	46, 59, 65, 68, 78, 83, 86, 90
MDR-M	Metrics in relation to material sustainability matters	All Chapters per matter	M	46, 59, 65, 68, 78, 83, 86, 90
MDR-T	Tracking effectiveness of policies and actions through targets		M	46, 59, 65, 68, 78, 83, 86, 90

Environment ESRS E1, E3, E5				
Disclosure requirement		Reference (chapter)	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference  Page
E1-1	Transition plan for climate change mitigation	Climate change	M	46
E1-2	Policies related to climate change mitigation and adaptation	Climate change	M	46
E1-3	Actions and resources in relation to climate change and adaptation	Climate change	M	46
E1-4	Targets related to climate change mitigation and adaptation	Climate change	M	46

Environment ESRS E1, E3, E5				
	Disclosure requirement	Reference (chapter)	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference Page
E1-5	Energy consumption and mix	Climate change	M	46
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Climate change	M	46
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Climate change	M	46
E1-8	Internal carbon pricing	Climate change	M	46
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		n/a	n/a
E3-1	Policies related to water and marine resources	Water and marine resources	M	65
E3-2	Actions and resources in relation to water and marine resources	Water and marine resources	M	65
E3-3	Targets related to water and marine resources	Water and marine resources	M	65
E3-4	Water consumption	Water and marine resources	M	65
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Water and marine resources	n/a	n/a
E5-1	Policies related to resource use and circular economy	Resource use and circular economy	M	59
E5-2	Actions and resources related to resource use and circular economy	Resource use and circular economy	M	59
E5-3	Targets related to resource use and circular economy	Resource use and circular economy	M	59
E5-4	Resource inflows	Resource use and circular economy	M	59
E5-5	Resource outflows	Resource use and circular economy	V	59
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities		n/a	n/a

Environment ESRS E1, E3, E5				
	Disclosure requirement	Reference (chapter)	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference Page
NA	Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)	Resource use and circular economy	M	59

Social ESRS S1 & S2				
	Disclosure requirement	Reference	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference Page
S1-1	Policies related to own workforce	Human and labor rights Occupational health and safety Employee training and development	M	78, 83, 86
S1-2	Processes for engaging with own workers and workers' representatives about Impacts	Human and labor rights Occupational health and safety	M	78, 86
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Human and labor rights Occupational health and safety	M	78, 8
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Human and labor rights Occupational health and safety Employee training and development	M	78, 83, 86
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Occupational health and safety Employee training and development	M	83, 86
S1-6	Characteristics of the undertaking's employees	Human and labor rights	M	78
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Human and labor rights	M	78

Social ESRS S1 & S2				
Disclosure requirement		Reference	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference Page
S1-9	Diversity metrics	Human and labor rights	N/a	n/a
S1-13	Training and skills development metrics	Employee training and development	M	83
S1-14	Health and safety metrics	Occupational health and safety	M	86
S1-17	Incidents, complaints and severe human rights impacts	Human and labor rights	V	78
S2-1	Policies related to value chain workers	Human and labor rights	M	78
S2-2	Processes for engaging with value chain workers about impacts	Human and labor rights	M	78
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Human and labor rights	M	78
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Human and labor rights	M	78
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Human and labor rights	M	78

Governance ESRS G1				
	Description	Reference	Mandatory (M) / Voluntary (V) disclosure	Sustainability statement reference Page
G1-1	Business conduct policies and corporate culture	Business Ethics	V	93

G1-2	Management of relationships with suppliers	Responsible sourcing	M	90
G1-3	Prevention and detection of corruption and bribery	Business Ethics	V	93
G1-4	Incidents of corruption or bribery		n/a	n/a

## Appendix 2

List of datapoints in cross-cutting and topical standards that derive from other EU legislation						
Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ( 27 ) , Annex II		n/a	n/a
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013;  Commission Implementing Regulation (EU) 2022/2453 ( 28 ) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a

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Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
chemical production paragraph 40 (d) ii						
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ( 29 ) , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Climate Change	46
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		n/a	n/a
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		n/a	n/a
ESRS E1-5	Indicator number 5 Table				n/a	n/a

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Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	#1 and Indicator n. 5 Table #2 of Annex 1					
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				n/a	n/a
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				n/a	n/a
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		n/a	n/a
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		n/a	n/a
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Climate Change and Energy	n/a
ESRS E1-9			Delegated Regulation (EU) 2020/1818, Annex II		n/a	n/a

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Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1816, Annex II			
ESRS E1-9  Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)  ESRS E1-9  Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			n/a	n/a
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			n/a	n/a
ESRS E1-9  Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		n/a	n/a
ESRS E2-4  Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator				n/a	n/a

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Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
	number 3 Table #2 of Annex 1					
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				n/a	n/a
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				n/a	n/a
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				n/a	n/a
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				n/a	n/a
ESRS E3-4 Total water consumption in m 3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				n/a	n/a
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				n/a	n/a

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ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				n/a	n/a
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				n/a	n/a
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				n/a	n/a
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				n/a	n/a
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				n/a	n/a
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				n/a	n/a
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				n/a	n/a
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-1	Indicator number 11				n/a	n/a

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processes and measures for preventing trafficking in human beings paragraph 22	Table #3 of Annex I					
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				n/a	n/a
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				n/a	n/a
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				n/a	n/a
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				n/a	n/a
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				n/a	n/a
ESRS S1-17 Non-respect of UNGPs on Business and Human	Indicator number 10 Table #1 and		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation		n/a	n/a

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Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
Rights and OECD Guidelines paragraph 104 (a)	Indicator n. 14 Table #3 of Annex I		(EU) 2020/1818 Art 12 (1)			
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				n/a	n/a
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				n/a	n/a
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				n/a	n/a
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11				n/a	n/a

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	Table #1 of Annex 1					
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				n/a	n/a
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				n/a	n/a
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				n/a	n/a

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ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		n/a	n/a
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				n/a	n/a
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ( 27 ) , Annex II		n/a	n/a
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013;  Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a

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ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ( 29 ) , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	n/a	n/a
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		n/a	n/a
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		n/a	n/a
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				n/a	n/a

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climate impact sectors) paragraph 38						
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				n/a	n/a
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				n/a	n/a
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		n/a	n/a
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		n/a	n/a
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	n/a	n/a
ESRS E1-9 Exposure of the benchmark portfolio to climate-related			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a

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physical risks paragraph 66						
ESRS E1-9  Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)  ESRS E1-9  Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			n/a	n/a
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			n/a	n/a
ESRS E1-9  Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		n/a	n/a
ESRS E2-4  Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				n/a	n/a
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				n/a	n/a
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				n/a	n/a
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				n/a	n/a
ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				n/a	n/a
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				n/a	n/a
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				n/a	n/a
ESRS E4-2	Indicator number 12				n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
Sustainable oceans / seas practices or policies paragraph 24 (c)	Table #2 of Annex 1					
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				n/a	n/a
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				n/a	n/a
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				n/a	n/a
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				n/a	n/a
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				n/a	n/a
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				n/a	n/a
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-1 processes and measures for	Indicator number 11				n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
preventing trafficking in human beings paragraph 22	Table #3 of Annex I					
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				n/a	n/a
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				n/a	n/a
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				n/a	n/a
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				n/a	n/a
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				n/a	n/a
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD	Indicator number 10 Table #1 and Indicator n. 14		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation		n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
Guidelines paragraph 104 (a)	Table #3 of Annex I		(EU) 2020/1818 Art 12 (1)			
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				n/a	n/a
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				n/a	n/a
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				n/a	n/a
ESRS S2-1Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		n/a	n/a
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				n/a	n/a
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		n/a	n/a
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				n/a	n/a
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				n/a	n/a
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				n/a	n/a
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		n/a	n/a

List of datapoints in cross-cutting and topical standards that derive from other EU legislation						
Disclosure Requirement and related datapoint	SFDR <sup>1</sup> reference	Pillar 3 <sup>2</sup> reference	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Sustainability Statement Reference	Page
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				n/a	n/a

Note: Reference to the sustainability statement is provided for the disclosures deriving from the EU Climate law, which is the only EU legislation from the list that is applicable to ElvalHalcor