

GRI CONTENT INDEX

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2-20	Process to determine remuneration	86-87; 102-103	Please refer to the 'Report on the remuneration policy and fees paid', chapter 2 "summary of the main changes"
2-21	Annual total compensation ratio	157	No changes in the compensation for the organization's highest-paid individual were recorded.

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2-24	Embedding policy commitments	24-25; 48-49; 59; 82-83; 98-99; 103; 109; 118; 119-122; 125; 131; 132	
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			No reports or environmental violations were recorded.
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3-2	List of material topics	30-34	
3-3	Management of material topics	28-29; 33; 39; 131; 146-147	
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GRI-402: LABOR/MANAGEMENT RELATIONS (2016)

402-1	Minimum notice periods regarding operational changes		The minimum notice period for the operational changes adopted by ERG is compliant with the legislative provisions envisaged by national labour agreement for workers in Italy
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GRI-403: OCCUPATIONAL HEALTH AND SAFETY (2018)

3-1	Process of determining material topics	28; 30; 34	
3-2	List of material topics	30-34	
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403-8	Workers covered by an occupational health and safety management system	125	
403-9	Work-related injuries	164	
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GRI-404: TRAINING AND EDUCATION (2016)			
3-1	Process of determining material topics	28; 30; 34	
3-2	List of material topics	30-34	
3-3	Management of material topics	33; 91-93 ; 131; 146-147	
404-1	Average hours of training per year per employee	157-158	
404-3	Percentage of employees receiving regular performance and career development appraisals		In 2023, 326 people were assigned individual objectives, equal to 51% of the workforce at the end of the year (67% excluding the blue collar category).
GRI-405: DIVERSITY AND EQUAL OPPORTUNITY (2016)			
3-1	Process of determining material topics	28; 30; 34	
3-2	List of material topics	30-34	
3-3	Management of material topics	33; 98-103; 131; 146-147	
405-1	Diversity of governance bodies and employees	112; 157 ;160-161	
405-2	Ratio of basic salary and remuneration of women to men	102	
GRI-406: NON DISCRIMINATION (2016)			
3-1	Process of determining material topics	28; 30; 34	
3-2	List of material topics	30-34	
3-3	Management of material topics	33; 82; 131; 134-137; 146-147	
406-1	Incidents of discrimination and corrective actions taken		No incidents of discrimination were recorded in 2023.
GRI-407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016)			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	134-137	
GRI-408: CHILD LABOR (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labour		In line with the provisions of the Code of Ethics and the Supplier Code of Conduct, ERG does not use as suppliers parties who are at risk of child labor incidents.
GRI-409: FORCED OR COMPULSORY LABOR (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		In line with the provisions of the Code of Ethics and the Supplier Code of Conduct, ERG does not use as suppliers parties who are at risk of episodes of forced or compulsory labour.
GRI-413: LOCAL COMMUNITIES (2016)			
413-2	Operations with significant actual and potential negative impacts on local communities	48-51	
GRI-414: SUPPLIER SOCIAL ASSESSMENT (2016)			
414-1	New suppliers that were screened using social criteria	165	
GRI-415: PUBLIC POLICY (2016)			
415-1	Political contributions	55	The guidelines explicitly prohibit the use of funds for political purposes.

TAXONOMY

PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2023

Financial year 2023	2023		Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)					Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2022 (18) ^(a)	Category (enabling activity or) (19)	Category (transitional activity) (20)	
	Code (2)	Turnover 2023 (3) ^(a) mn€	Proportion of Turnover, year 2023 (4) %	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)					Circular Economy (15)
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmental sustainable activities (Taxonomy-aligned)																		
Electricity generation from wind power	CCM 4.3	587.4	84%	Y						Y	Y			Y	Y	Y	85%	
Electricity generation using solar photovoltaic technology	CCM 4.1	114.7	16%	Y						Y	Y			Y	Y	Y	15%	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		702.2	100%	100%						Y	Y			Y	Y	Y	100%	
Of which enabling																		
Of which transitional																		
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-	-	-													-	
A. Turnover of Taxonomy eligible activities (A.1+A.2)		702.2	100%	100%													100%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
Turnover of Taxonomy-non-eligible activities		-	-															
TOTAL A+B		702.2	100%															

(a) Turnover is the value of Group Revenue as indicated in the "taxonomy" section
 (b) The 2022 figure was reformed according the new approach used in 2023 (ref to Taxonomy page 19)

PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2023

Financial year 2023	2023		Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)						Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 (18)(a)	Category (enabling activity or) (19)	Category (transitional activity) (20)
Economic activities (1)	Code (2)	CapEx (3) mn€	Proportion of CapEx, year 2023 (4) %	Climate change mitigation (5)	Climate change adaption (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11) Y/N	Climate change adaption (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmental sustainable activities (Taxonomy-aligned)																		
Electricity generation from wind power	CCM 4.3	277.5	57%	Y						Y	Y			Y	Y	Y	76%	
Electricity generation using solar photovoltaic technology	CCM 4.1	208.4	43%	Y						Y	Y			Y	Y	Y	24%	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		485.9	100%	100%						Y	Y			Y	Y	Y	100%	
Of which enabling																		
Of which transitional																		
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-	-	-													-	
A. CapEx of Taxonomy eligible activities (A.1+A.2)		485.9	100%	100%													100%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
CapEx of Taxonomy-non-eligible activities		-	-															
TOTAL A+B		485.9	100%															

(a) The 2022 figure was reformed according the new approach used in 2023 (ref to Taxonomy page 19)

PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES - DISCLOSURE COVERING YEAR 2023

Financial year 2023	2023			Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)						Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022 (18) ^(a)	Category (enabling activity or) (19)	Category (transitional activity) (20)	
Economic activities (1)	Code (2)	OpEx (3) mn€	Proportion of OpEx, year 2023 (4) %	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11) Y/N	Climate change adaptation (12) Y/N	Water (13) Y/N	Pollution (14) Y/N	Circular Economy (15) Y/N	Biodiversity (16) Y/N					Y/N
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1 Environmental sustainable activities (Taxonomy-aligned)																				
Electricity generation from wind power	CCM 4.3	166.4	89%	Y						Y	Y			Y	Y	Y	90%			
Electricity generation using solar photovoltaic technology	CCM 4.1	20.4	11%	Y						Y	Y			Y	Y	Y	10%			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		186.7	100%	100%						Y	Y			Y	Y	Y	100%			
Of which enabling																				
Of which transitional																				
A.2 Taxonomy-Eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (g)																				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-	-	-													-			
A. OpEx of Taxonomy eligible activities (A.1+A.2)		186.7	100%	100%													100%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEx of Taxonomy-non-eligible activities		-	-																	
TOTAL A+B		186.7	100%																	

(a) The 2022 figure was reformed according the new approach used in 2023 (ref to Taxonomy page 19)

SFDR – MANDATORY KPI

#	Mandatory KPI	u.m.	KPI	Comments
1A	Scope 1 emissions	ton CO ₂ e	1,133	
1b	Scope 2 emissions	ton CO ₂ e	208	
1c	Scope 3 emissions	ton CO ₂ e	172,697	
2	Carbon footprint (total GHG emissions)	ton CO ₂ e	174,038	
3	GHG intensity of investee company	ton CO ₂ e/EVIC (mn€)	-	Calculated by the investor based on its own assumptions
4	Exposure to companies active in the fossil fuel sector	%	Not applicable	
5a	Share of non-renewable energy consumption	%	4	Total Group energy consumption is about 21,74 GWh of which - non-renewable energy consumption is about 4% (0,93 GWh) - green energy consumption is about 96% (20,81 GWh) according to our green supply policy
5b	Share of non-renewable energy production	%	0	All the production refers to Wind and Solar plants
6	Energy consumption intensity per high impact climate sectors	MWh/Revenues (mn€)	29.35	The formula used for the calculation is the following: total Energy consumption (non-renewable energy + renewable energy)/Turnover 2023 €mn
7	Activities negatively affecting biodiversity-sensitive areas	n of sites	no	
8	Emissions to water	kt	0	ERG does not have emission to water
9	Hazardous waste ratio	kt	0.08	
10	Violations of UN Global Compact principles and Organization from Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Y/N	N	
11	Lack of processes and compliance mechanism to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	%	0	Structured process and compliance mechanism. Please refer to our Sustainability Policy and other ESG policies
12	Gender pay gap	%	-1	
13	Board gender diversity	%members women/ total	41.7	
14	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Y/N	Not applicable	

SFDR – OPTIONAL KPI

#	Optional KPI	u.m.	KPI	Comments
1	Emission of inorganic pollutants	ton	Not applicable	
2	Emission of air pollutants	ton	Not applicable	
3	Emission of ozone depletion substances	kt	Not applicable	
4	Emission reduction initiatives	Y/N	Y	Science Based Targets emission reduction targets approved Our targets: - Please refer to page 37
5	Breakdown of energy consumption by type of non-renewable sources of energy	GWh	0.93	Non-Renewable energy consumptions are represented by – 0,93 GWh by electricity
6a	Water usage	Water (m ³)/ Revenues (mn€)	1.6	It refers to water for PV cleaning
6b	Water Recycled	%	100	
7	Water management policies	Y/N	Y	Sustainability Policy (https://www.erg.eu/c/document_library/get_file?uuid=d174ca36-74f6-985e-bfa4-311623123402&groupId=10181&version=1.0) and HSEQ Policy (https://www.erg.eu/c/document_library/get_file?uuid=ea6b4677-a05f-f905-74e4-7ccd5cb7b164&groupId=10181&version=1.0)
8	Exposure to areas of high water stress	%	0	
9	Investments in companies producing chemicals	%	Not applicable	
10	Land degradation, desertification, soil sealing	ha	Not applicable	
11	Investments in companies without sustainable land/agriculture practices	ha	Not applicable	
12	Investments in companies without sustainable ocean/sea practices	-	Not applicable	
13	Non-recyclable waste ratio	%	9	
14	Natural species and protected areas	Y/N	Y	We have an environmental policy certified (ISO 14001) that defines all the action put in place for protecting environment / biodiversity
15	Policy on Deforestation	Y/N	Y	Please refer to our Sustainability Policy for more details (https://www.erg.eu/c/document_library/get_file?uuid=d174ca36-74f6-985e-bfa4-311623123402&groupId=10181&version=1.0)
16	Share of securities not certified as green under a future EU legal act setting up an EU Green Bond	%	0	
17	Workplace accident prevention policies	Y/N	Y	ERG has a workplace accident prevention policy certified (ISO 45001)
18	Rate of accidents	FI	3.1	Frequency index calculated as (no. of injuries x 1,000,000)/ no. hours worked Internal+external workers
19	Number of days lost to injuries, accidents, fatalities or illness	n	223	The data refers to internal+external injuries
20	Supplier code of conduct	Y/N	Y	ERG has a supplier code of conduct: https://www.erg.eu/c/document_library/get_file?uuid=c5fe4471-9ed2-4ee9-aae9-1e5e93f2db51&groupId=10181&version=1.0
21	Grievance/complaints handling mechanism related to employees matters	Y/N	Y	ERG has a whistleblowing system: https://erg.integrityline.com/frontpage

#	Optional KPI	u.m.	KPI	Comments
22	Whistleblower protection	Y/N	Y	ERG has a whistleblowing system: https://erg.integrityline.com/frontpage
23	Anti-harassment Policy	Y/N	Y	Link: https://www.erg.eu/c/document_library/get_file?uuid=ba86b922-1e61-4438-078c-b352a87c8d83&groupId=10181&version=1.0
24	CEO pay ratio		32X	Average ratio of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)
25	Human rights policy	Y/N	Y	ERG has a human rights policy. Link: https://www.erg.eu/c/document_library/get_file?uuid=ebf1a016-8f82-4f20-8399-ffeb61fbd271&groupId=10181&version=1.1
26	Due diligence on Human Rights	Y/N	Y	ERG has a due diligence process to identify, address and prevent human rights impacts
27	Processes and measure for preventing trafficking in human beings	Y/N	Y	ERG has a system of policy and procedures to prevent human trafficking
28	Policy against child labour	Y/N	Y	ERG has an internal control system of policy and procedures to prevent child labour, even among the supply chain
29	Operations and suppliers at significant risk of incidents of forced or compulsory labour	%	0	ERG has an internal control system of policy and procedures to prevent forced or compulsory labour, even among the supply chain
30	Number of identified cases of severe human rights issues and incidents	n	0	
31	Anti-corruption and anti-bribery policies	Y/N	Y	ERG has an anticorruption policy: https://www.erg.eu/c/document_library/get_file?uuid=c1e3d7c5-8bdb-b2ef-3ae5-0240e1bb9759&groupId=10181&version=1.0
32	Cases of insufficient action taken to address breaches of anti-corruption and anti-bribery	n	0	
33	Number of convictions and amount of fines for violation of anti-corruption and anti-bribery	n	0	