

VII. SASB STANDARDS

Exor uses the SASB Standards (version 2021-12) specific to the industry "Asset Management & Custody Activities", in line with the Sustainable Industry Classification System.

SASB DISCLOSURE TOPICS & ACCOUNTING METRICS

| Topic | Accounting Metric | SASB code | Comment | Page |
|--|--|--------------|---|---------|
| Transparent Information & Fair Advice for Customers | (1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings | FN-AC-270a.1 | Not applicable: Exor N.V. has no customers or clients. | |
| | Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers | FN-AC-270a.2 | Not applicable: Exor N.V. has no customers or clients. | |
| | Description of approach to informing customers about products and services | FN-AC-270a.3 | Not applicable: Exor N.V. has no customers or clients. | |
| Employee Diversity & Inclusion | Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees | FN-AC-330a.1 | Exor discloses Board diversity metrics and workforce breakdown by gender, age, geographic location, contract type and category. | 128-131 |
| Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory | Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening | FN-AC-410a.1 | Not applicable: Exor N.V. has no customers or clients. | |
| | Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies | FN-AC-410a.2 | After identifying potential opportunities, Exor assesses them against a set of clear investment criteria. Following its assessment, Exor selects companies that it believes have the capacity to become great. One element of Exor's definition of great companies are those that act in responsible way: they align with the best standards and frameworks in ESG, they identify key material themes and put in place targets with metrics as they continue to the raise the bar in their aspiration of industry ESG leadership. | |
| | Description of proxy voting and investee engagement policies and procedures | FN-AC-410a.3 | Exor engages with its operating companies through active representation and participation in the Boards, Regular Communication and meetings. | 107-108 |
| Business Ethics | Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations | FN-AC-510a.1 | In February 2022, Exor has settled with the Italian Tax Authorities on a complex tax issue, specifically in respect of the Exit Tax. | 60 |
| | Description of whistleblower policies and procedures | FN-AC-510a.2 | Description of whistleblowing mechanism is presented in the Sustainability Report. | 126 |

SASB ACTIVITY METRICS

| Activity Metric | SASB code | Comment | Page |
|---|-------------|--|------|
| (1) Total registered and (2) total unregistered assets under management (AUM) | FN-AC-000.A | Not applicable: Exor N.V. has no customers or clients. | |
| Total assets under custody and supervision | FN-AC-000.B | Not applicable: Exor N.V. has no customers or clients. | |