

IV. GRI CONTENT INDEX

Disclosures	Page	Comment
GRI 2: General Disclosures 2021		
2-1 Organizational details	324	
2-2 Entities included in the organization's sustainability reporting	114	
2-3 Reporting period, frequency and contact point	1	
2-4 Restatements of information		No changes compared to FY2023.
2-5 External assurance		Not verified by an external third party.
2-6 Activities, value chain and other business relationships	9-15	
2-7 Employees	139-140	
2-8 Workers who are not employees		Not applicable.
2-9 Governance structure and composition	93-113	
2-10 Nomination and selection of the highest governance body	93-104	
2-11 Chair of the highest governance body	94-95	
2-12 Role of the highest governance body in overseeing the management of impacts	103-104	
2-13 Delegation of responsibility for managing impacts	103-104	
2-14 Role of the highest governance body in sustainability reporting	103-104, 119	
2-15 Conflicts of interest	100	
2-16 Communication of critical concerns	137	
2-17 Collective knowledge of the highest governance body	93-102	
2-18 Evaluation of the performance of the highest governance body	99-100	
2-19 Remuneration policies	164-174	
2-20 Process to determine remuneration	165-167	
2-21 Annual total compensation ratio	166	
2-23 Policy commitments	136-137	
2-24 Embedding policy commitments	118	
2-25 Processes to remediate negative impacts	75-92	Exor is engaged in continuous dialogue with the companies through presence in the Board and provides input on subsidiary strategy including sustainability topics.
2-26 Mechanisms for seeking advice and raising concerns	137	
2-27 Compliance with laws and regulations	75-92	No significant fines or non-monetary sanctions were incurred during FY2023.
2-28 Membership associations		Exor does not have a significant role in any association.
2-29 Approach to stakeholder engagement	118	
2-30 Collective bargaining agreements		No employees at the Exor holding level are covered by such agreements. Reference is made to the Code of Conduct (available on Exor's website), in which Exor recognises the freedom of association and the right to collective bargaining.
GRI 3: Material Topics 2021		

3-1 Process to determine material topics	136	
3-2 List of material topics	136	
3-3 Management of material topics	114-163	
GRI 201: Economic Performance 2016		
201-1 Direct economic value generated and distributed	4	
201-2 Financial implications and other risks and opportunities due to climate change		Details can be found in Exor's TCFD report.
GRI 203: Indirect Economic Impacts 2016		
203-2 Significant indirect economic impacts	118-135	
GRI 205: Anti-corruption 2016		
205-2 Communication and training about anti-corruption policies and procedures	137	
GRI 207: Tax 2019		
207-1 Approach to tax	137-138	
GRI 305: Emissions 2016		
305-1 Direct (Scope 1) GHG emissions	119-120	
305-2 Energy indirect (Scope 2) GHG emissions	119-120	
305-3 Other indirect (Scope 3) GHG emissions	119-120	
GRI 401: Employment 2016		
401-1 New employee hires and employee turnover	139-140	
GRI 405: Diversity and Equal Opportunity 2016		
405-1 Diversity of governance bodies and employees	139-141	