

# GRI CONTENT INDEX

<b>Declaration of use</b>	Erion has reported the information cited in this GRI content index for the period from 1 January 2022 to 31 December 2022 with reference to GRI standards.
<b>GRI 1 used</b>	GRI 1 - Fundamental principles - version 2021
<b>Relevant GRI industry standards</b>	The standards for the industry in which Erion operates are not currently available.

GRI indicator	Sustainability Report	Notes
<b>GRI 2: General Disclosures 2021</b>		
<b>The organization and its reporting practices</b>		
2-1	Organizational details	Methodological note
2-2	Entities included in the organization's sustainability reporting	Methodological note
2-3	Reporting period, frequency and contact point	Methodological note
2-4	Restatements of information	Methodological note
2-5	External assurance	Assurance
<b>Activities and workers</b>		
2-6	Activities, value chain and other business relationships	<b>1. ERION SYSTEM</b> 1.3 Current Erion structure <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>
2-7	Employees	<b>3. DATA</b> 3.2 Information on employees and other workers
2-7	Employees	<b>3. DATA</b> 3.2 Information on employees and other workers
2-8	Workers who are not employees	<b>3. DATA</b> 3.2 Information on employees and other workers
<b>Governance</b>		
2-9	Governance structure and composition	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments
2-10	Nomination and selection of the highest governance body	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments
2-11	Chair of the highest governance body	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments
2-14	Role of the highest governance body in sustainability reporting	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis

2-16	Communication of critical concerns	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments	-
<b>Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	Letter to stakeholders	-
2-23	Policy commitments	<b>1. ERION SYSTEM</b> 1.2 Erion mission 1.4 Governance: structure, strategies, commitments <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.2 Household WEEE - Recovery, recycling and disposal of fractions 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
2-24	Embedding policy commitments	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments 1.5 Stakeholders: categories, centrality and engagement <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
2-25	Processes to remediate negative impacts	<b>1. ERION SYSTEM</b> 1.2 Erion mission 1.4 Governance: structure, strategies, commitments 1.5 Stakeholders: categories, centrality and engagement <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
2-26	Mechanisms for seeking advice and raising concerns	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments	-
2-27	Compliance with laws and regulations	GRI Content Index	During 2022, there were no incidents of environmental non-compliance.
2-28	Membership associations	<b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>	-
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	<b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement	-

2-30	Collective bargaining agreements	<b>3. DATA</b> 3.2 Information on employees and other workers 3.2.1 Erion people	-
<b>Material Topics</b>			
<b>GRI 3 Material Topics – version 2021</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis	-
<b>GRI 200: Economic Disclosures</b>			
<b>GRI 201: Economic Performance – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.3 ECONOMIC DATA 3.3.1 La creazione e la distribuzione del valore sul territorio	-
201-1	Direct economic value generated and distributed	<b>3. DATA</b> 3.3 ECONOMIC DATA 3.3.1 The creation and distribution of value in the territory	-
<b>GRI 203: Impatti economici indiretti – versione 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.3 ECONOMIC DATA 3.3.1 The creation and distribution of value in the territory	-
203-1	Infrastructure investments and services supported	<b>3. DATA</b> 3.3 ECONOMIC DATA 3.3.1 The creation and distribution of value in the territory	-
203-2	Significant indirect economic impacts	<b>3. DATA</b> 3.3 ECONOMIC DATA 3.3.1 The creation and distribution of value in the territory	-
<b>GRI 205: Anti-corruption – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments 1.6 General medium- to long-term strategies: materiality analysis	-
205-2	Communication and training about anti-corruption policies and procedures	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments	-
205-3	Confirmed incidents of corruption and actions taken	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments GRI Content Index	During 2022, there were no incidents of corruption.

<b>GRI 204: Procurement Practices – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement 1.6 General medium- to long-term strategies: materiality analysis	-
204-1	Proportion of spending on local suppliers	<b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement	-
<b>GRI 206: Anticompetitive Behaviour – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments 1.6 General medium- to long-term strategies: materiality analysis	-
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<b>1. ERION SYSTEM</b> 1.4 Governance: structure, strategies, commitments	-
<b>GRI 300: Environmental Disclosures</b>			
<b>GRI 301: Materials – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	-
301-1	Materials used by weight or volume	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	The indicator was adapted to the particularities of Erion.
<b>GRI 302: Energy – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
302-1	Energy consumption within the organization	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-

302-2	Energy consumption outside of the organization	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
302-3	Energy intensity	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption	-
302-4	Reduction of energy consumption	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
302-5	Reductions in energy requirements of products and services	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.3 Household WEEE – energy consumption 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
<b>GRI 305: Emissions – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
305-1	Direct (Scope 1) GHG emissions	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
305-2	Energy indirect (Scope 2) GHG emissions	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
305-4	Intensità delle emissioni di gas ad effetto serra (GHG)	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere	-

305-3	Other indirect (Scope 3) GHG emissions	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
305-4	GHG emissions intensity	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere	-
305-5	Reduction of GHG emissions	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.4 Household WEEE - emissions into the atmosphere 3.1.5 Environmental benefits associated with the proper management of Household WEEE in Italy	-
<b>GRI 306: Waste – version 2020</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	-
306-1	Waste generation and significant waste-related impacts	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	-
306-2	Management of significant waste-related impacts	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	-
306-3	Waste generated	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	The indicator was adapted to the particularities of Erion.
306-4	Waste diverted from disposal	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	The indicator was adapted to the particularities of Erion.

306-5	Waste directed to disposal	<b>3. DATA</b> 3.1 ENVIRONMENTAL DATA 3.1.1 The operational waste management 3.1.2 Household WEEE – Recovery, recycling and disposal of fractions	The indicator was adapted to the particularities of Erion.
<b>GRI 308: Supplier Environmental Assessment – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement 1.6 General medium- to long-term strategies: materiality analysis	-
308-1	New suppliers that were screened using environmental criteria	<b>1. ERION SYSTEM</b> 1.5 Stakeholders: categories, centrality and engagement	-
<b>GRI 400: Social Disclosures</b>			
<b>GRI 401: Employment – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.2 Information on employees and other workers 3.2.3 New hires and terminations	-
401-1	New employee hires and employee turnover	<b>3. DATA</b> 3.2 Information on employees and other workers 3.2.3 New hires and terminations	-
<b>GRI 402: Labour/Management Relations – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>2. ERION COLLECTIVE SCHEMES AND ECO</b> 2.1 Erion Compliance Organization (ECO) <b>3. DATA</b> 3.2 Information on employees and other workers	-
402-1	Minimum notice periods regarding operational changes	<b>2. ERION COLLECTIVE SCHEMES AND ECO</b> 2.1 Erion Compliance Organization (ECO) <b>3. DATA</b> 3.2 Information on employees and other workers	The disclosure was used as a reference to describe the relationship and dialogue between management and employees and the organization's initiatives regarding staff growth from a hiring and training perspective.
<b>GRI 404: Training and Education – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.2 Information on employees and other workers 3.2.5 Training Statistics	-

404-1	Average hours of training per year per employee	<b>3. DATA</b> 3.2 Information on employees and other workers 3.2.5 Training Statistics	-
<b>GRI 405: Diversity and Equal Opportunity – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis <b>3. DATA</b> 3.2 Information on employees and other workers 3.2.1 Erion people	-
405-1	Diversity of governance bodies and employees	<b>3. DATA</b> 3.2 Information on employees and other workers 3.2.1 Erion people	-
<b>GRI 413: Local Communities – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.6 General medium- to long-term strategies: materiality analysis 1.7 Innovation <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>	-
413-1	Operations with local community engagement, impact assessments, and development programs	<b>1. ERION SYSTEM</b> 1.7 Innovation <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>	-
<b>GRI 415: Public Policy</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.1 Erion's development path in five steps 1.6 General medium- to long-term strategies: materiality analysis <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>	-
415-1	Political contributions	<b>1. ERION SYSTEM</b> 1.1 Erion's development path in five steps <b>2. ERION Collective Schemes and ECO</b>	The disclosure was used as a reference to describe the Collective Schemes' engagement in regulatory compliance activities and dialogue with institutions.
<b>GRI 417: Marketing and Labelling – version 2016</b>			
3-3	Management of material topics	Methodological note <b>1. ERION SYSTEM</b> 1.2 Erion mission 1.6 General medium- to long-term strategies: materiality analysis 1.7 Innovation <b>2. ERION Collective Schemes and ECO</b>	-
417-1	Requirements for product and service information and labelling	<b>1. ERION SYSTEM</b> 1.2 Erion mission 1.7 Innovation <b>2. ERION COLLECTIVE SCHEMES AND ECO</b>	The disclosure was used as a reference to describe the innovative projects and institutional communication activities carried out by the Collective Schemes.