

ESRS–GRI Disclosure Alignment Overview for Ependion Annual Report 2025

This overview illustrates how disclosures made in Ependion 2025 Annual Financial and Sustainability report, which is structured according to ESRS requirements, can be mapped and translated to the relevant GRI standards.

By clarifying the alignment between ESRS and GRI, Ependion aims to enhance transparency within its sustainability reporting framework and demonstrate how disclosures comply with both European and international standards. The company is dedicated to delivering clear, comparable, and compliant sustainability communication.

ESRS requirement	Description	GRI mapping	Alignment	Pages in 2025 Annual report
ESRS 2 - General Disclosures	Governance, strategy, materiality, metrics	GRI 2 and 3 (General Disclosures 2021)	Strong alignment; terminology differences	56-74 incl. details on cross-references for each data point.
ESRS E1 - Climate Change	GHG emissions, transition plans, energy, Scope 1-3	GRI 201-2, 302, 305-1 to 305-5	Strong alignment; ESRS more prescriptive	75-84
ESRS E2 - Pollution	Pollutants, emissions to air/water/soil	GRI does not yet include a dedicated Topic Standard for Hazardous substances and pollution	ESRS stricter pollutant lists	85-88
ESRS E3 - Water & Marine	Water use, discharge, marine impacts	GRI 303 (Water)	Medium alignment	89
ESRS E5 - Resource Use & Circular Economy	Materials, waste, circularity	GRI 301, 306 incl. 306-3, 306-4, 306-5	Partial alignment; ESRS deeper	90-93
ESRS S1 - Own Workforce	Wages, OHS, training, diversity	GRI 401, 403, 404, 405, 406	Strong alignment; ESRS more datapoints	94-102
ESRS S2 - Workers in Value Chain	Labour practices in supply chain	GRI 408, 409, 414	Medium alignment; ESRS broader DD	103-106

ESRS G1 - Business Conduct	Anti-corruption, anti-bribery, lobbying	GRI 205, 206, 415, 307	Strong alignment	107-108
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Additional GRI disclosures not explicitly covered by ESRS are addressed as entity-specific disclosures in accordance with ESRS 1 §11.