



# ESRS / GRI INTEROPERABILITY MATRIX 2025

This table supports the information contained within the 2025 Integrated Annual Report for MHP SE, the Group's holding company, which is domiciled in Cyprus. The Integrated Annual Report complements the other regulatory and corporate information which can be found on the Group's [website](#).

The Group will be required to align its reporting to the European Sustainability Reporting Standards (ESRS) framework for the 2027 calendar year onwards and is preparing diligently to meet these requirements. This table is provided to enable the Group's stakeholders to understand its progress towards meeting them.

In previous years the Group has aligned its Integrated Annual Report to the GRI Standards (GRI 1: Foundation 2021). To facilitate transparency the Interoperability Matrix provided below also cross-references to these Standards.

ESRS 1 GENERAL REQUIREMENTS			
ESRS REFERENCE	DESCRIPTION	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
1	ESRS Standards and drafting conventions	Not specifically addressed	55
2	Fair presentation and qualitative characteristics of information	Not specifically addressed	69
3	Double materiality as the basis for reporting	Not specifically addressed	56
4	Due diligence	Not specifically addressed	59
5	Reporting undertaking and upstream and downstream value chain	GRI 2-2	56 to 58
6	Reporting period, base year and time horizons	GRI 2-3	4 and 55
7	Preparation of sustainability information	Not specifically addressed	4 and 55
8	Presentation requirements and structure of the sustainability statement	Not specifically addressed	54 and 55
9	Connected information and linkages with other parts of corporate reporting	Not specifically addressed	4, 157, 158 and 184
10	Transitional provisions	Not specifically addressed	55



ESRS 2 GENERAL DISCLOSURES			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
BP-1	Basis for preparation	GRI 2-2 GRI 3-1	55, 56 to 68
BP-2	Disclosures in relation to specific circumstances	GRI 2-4 GRI 3-2 GRI 3-3	69
GOV-1	The role of administrative, management and supervisory bodies	GRI 2-9 GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-17 GRI 405-1	59, 69, 160 to 174, 181 and 182
GOV-2	Oversight of sustainability IROs	GRI 2-12 GRI 2-13 GRI 2-16 GRI 2-24	56 to 68, 181 and 182
GOV-3	Sustainability matters addressed by management	GRI 2-19 GRI 2-20	163, 178, 179, 181 and 182
GOV-4	Statement on sustainability due diligence	GRI 2-23	56, 59, 60, 149 and 149
GOV-5	Sustainability reporting risk management	Not specifically addressed	56 to 68
SBM-1	Strategy, business model and value chain	GRI 2-6 GRI 2-7 GRI 2-22 GRI 3-3 GRI 101-1 GRI 201-1	24 to 26, 55, 57, 58 and 76
SBM-2	Interests and views of stakeholders	GRI 2-12 GRI 2-29	70 to 75 and 125 to 129

ESRS 2 GENERAL DISCLOSURES (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
SBM-3	Double materiality assessment result	GRI 2-27 GRI 3-2 GRI 3-3 GRI 101-5 GRI 101-6 GRI 101-8 GRI 201-2 GRI 306-1 GRI 308-2 GRI 413-2 GRI 414-2	56 to 68, 77, 78, 83, 87, 90, 95, 96, 100, 101, 102, 128, 148, 149, 151, 152
IRO-1	Double materiality assessment process	GRI 2-14 GRI 3-1 GRI 101-2 GRI 101-4 GRI 101-5 GRI 101-6 GRI 101-7 GRI 101-8	56 to 68, 91, 93
IRO-2	Disclosure requirements covered by the sustainability statement	Not specifically addressed	56 to 68
MDR-P	Policies adopted to manage material sustainability matters	GRI 2-23 GRI 2-24 GRI 2-28 GRI 3-3 GRI 101-1 GRI 202-2 GRI 204-1 GRI 301-3 GRI 302-2 GRI 302-4 GRI 302-5 GRI 306-3 GRI 402-1 GRI 403-4 GRI 403-5 GRI 403-6 GRI 407-1 GRI 410-1 GRI 416-1 GRI 417-1	76, 77, 82, 116, 120, 148, 151



**ESRS 2 GENERAL DISCLOSURES (CONTIUED)**

ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
MDR-A	Actions and resources in relation to material sustainability matters	GRI 2-28 GRI 3-3 GRI 202-2 GRI 204-1 GRI 301-3 GRI 302-2 GRI 302-4 GRI 302-5 GRI 306-3 GRI 402-1 GRI 403-4 GRI 403-5 GRI 403-6 GRI 407-1 GRI 410-1 GRI 416-1 GRI 417-1	69, 76, 101, 106, 123, 124, 127 to 136 and 143 to 150
MDR-M	Metrics in relation to material sustainability matters	GRI 2-28 GRI 3-3 GRI 202-2 GRI 204-1 GRI 301-3 GRI 302-2 GRI 302-4 GRI 302-5 GRI 306-3 GRI 402-1 GRI 403-4 GRI 403-5 GRI 403-6 GRI 407-1 GRI 410-1 GRI 416-1 GRI 417-1	69, 79 to 86, 87 to 89, 92 to 97, 99 to 103, 107 to 114, 118 to 124, 131 to 139, 141 to 143 and 148 to 151

**ESRS 2 GENERAL DISCLOSURES (CONTIUED)**

ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
MDR-T	Tracking effectiveness of policies and actions through targets	GRI 2-28 GRI 3-3 GRI 202-2 GRI 204-1 GRI 301-3 GRI 302-2 GRI 302-4 GRI 302-5 GRI 306-3 GRI 402-1 GRI 403-4 GRI 403-5 GRI 403-6 GRI 407-1 GRI 410-1 GRI 416-1 GRI 417-1	69, 77, 78, 82, 83, 101 to 104, 150 and 153 to 156

**E1 CLIMATE CHANGE**

ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E1-1	Transition plan for climate change mitigation	GRI 302-3	77, 78, 83, 101 and 153 to 156
E1-2	Policies related to climate change mitigation and adaption	GRI 3-3 GRI 302-3	77 and 82
E1-3	Actions and resources in relation to climate change policies	GRI 3-3 GRI 201-2 GRI 302-3 GRI 305-5	79 and 84
E1-4	Targets related to climate change mitigation and adaptation	GRI 3-3 GRI 302-3 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-5	78 and 83



E1 CLIMATE CHANGE (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E1-5	Energy consumption and mix	GRI 302-1 GRI 302-3	79 and 84
E1-6	Gross Scope 1,2,3 and total greenhouse gas emissions	GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4	79 to 81 and 84 to 86
E1-7	Greenhouse gas removals and mitigation projects financed through carbon credits	GRI 3-3 GRI 305-5	Not disclosed
E1-8	Internal carbon pricing	Not specifically addressed	Not material
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	GRI 201-2	78 and 83

E2 POLLUTION			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E2-1	Policies related to pollution	GRI 3-3	87 and 90
E2-2	Actions and resources related to pollution	GRI 3-3 GRI 101-2	87 to 92
E2-3	Targets related to pollution	GRI 3-3 GRI 303-2	Not disclosed
E2-4	Pollution of air, water and soil	GRI 3-3 GRI 2-27 GRI 101-6 GRI 305-7	87 to 92
E2-5	Substances of concern and substances of very high concern	GRI 3-3 GRI 305-6	88 and 89

E3 WATER AND MARINE RESOURCES			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E3-1	Policies related to water and marine resources	GRI 3-3	91 and 93
E3-2	Actions and resources related to water and marine resources	GRI 3-3 GRI 101-2 GRI 303-1	91 and 92
E3-3	Targets related to water and marine resources	GRI 3-3 GRI 303-1 GRI 303-3 GRI 303-4 GRI 303-5	Not disclosed
E3-4	Water consumption	GRI 101-2 GRI 101-6 GRI 303-3 GRI 303-4 GRI 303-5	92 and 94

E4 BIODIVERSITY AND ECOSYSTEMS			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	GRI 3-3 GRI 101-1 GRI 101-2	95 to 98
E4-2	Policies related to biodiversity and ecosystems	GRI 3-3 GRI 101-1 GRI 101-2 GRI 101-3	Not disclosed
E4-3	Actions and resources related to biodiversity and ecosystems	GRI 3-3 GRI 101-2 GRI 304-3	95 to 98



E4 BIODIVERSITY AND ECOSYSTEMS			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E4-4	Targets related to biodiversity and ecosystems	GRI 3-3 GRI 101-1 GRI 304-3 GRI 304-4	Not disclosed
E4-5	Impact metrics related to biodiversity and ecosystems change	GRI 101-5 GRI 101-6 GRI 101-7 GRI 304-1 GRI 304-2 GRI 304-4	95 to 98

E5 RESOURCE USE AND CIRCULAR ECONOMY			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
E5-1	Policies related to resource use and circular economy	GRI 2-2 GRI 3-3	99 and 102
E5-2	Actions and resources related to resource use and circular economy	GRI 3-3 GRI 306-2	99 and 102
E5-3	Targets related to resource use and circular economy	GRI 3-3	Not disclosed
E5-4	Resource inflows	GRI 301-1 GRI 301-2 GRI 306-1	Not material
E5-5	Resource outflows	GRI 306-2 GRI 306-3 GRI 306-4 GRI 306-5	99, 100, 103 and 104

S1 OWN WORKFORCE			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S1-1	Policies related to own workforce	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29 GRI 202-1 GRI 203-2 GRI 403-1 GRI 403-3 GRI 404-2 GRI 408-1 GRI 409-1	105, 111, 116, 117, 120 and 122
S1-2	Processes for engaging with own workers and workers' representatives about impacts	GRI 3-3 GRI 2-29 GRI 202-1 GRI 203-2	105, 106, 111, 114, 116 to 118 and 120 to 122
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	GRI 2-25 GRI 2-26 GRI 202-1 GRI 203-2 GRI 403-2	116 to 118 and 120
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	GRI 3-3 GRI 2-24 GRI 202-1 GRI 203-2 GRI 403-9 GRI 403-10	106 to 110 and 117 to 124
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GRI 3-3 GRI 202-1	Not disclosed
S1-6	Characteristics of the undertaking's employees	GRI 2-7 GRI 202-1 GRI 401-1 GRI 405-1	107 to 109 and 111 to 114



S1 OWN WORKFORCE (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	GRI 2-8	Not disclosed
S1-8	Collective bargaining coverage and social dialogue	GRI 2-30 GRI 202-1	109, 110 and 114
S1-9	Diversity metrics	GRI 202-1 GRI 405-1	107 to 109 and 111 to 114
S1-10	Adequate wages	GRI 202-1	105, 106 and 111
S1-11	Social protection	GRI 401-2	114 and 119
S1-12	Persons with disabilities	GRI 405-1	106
S1-13	Training and development metrics	GRI 404-1 GRI 404-3	109, 115, 119 and 123
S1-14	Health and safety metrics	GRI 403-8 GRI 403-9 GRI 403-10	116 to 119 and 121 to 124
S1-15	Work-life balance metrics	GRI 401-3	Not material
S1-16	Remuneration metrics (pay gap and total remuneration)	GRI 2-21 GRI 405-2	Not material
S1-17	Incidents, complaints and severe human rights impacts	GRI 3-3 GRI 2-27 GRI 406-1	147

S2 WORKERS IN THE VALUE CHAIN			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S2-1	Policies related to value chain workers	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29 GRI 408-1 GRI 409-1	Not applicable
S2-2	Processes for engaging with value chain workers about impacts	GRI 3-3 GRI 2-29 GRI 203-2	Not applicable
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	GRI 2-25 GRI 2-26 GRI 203-2	Not applicable
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	GRI 3-3 GRI 2-24 GRI 2-25 GRI 203-2 GRI 403-7	Not applicable
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GRI 3-3	Not applicable

  

S3 AFFECTED COMMUNITIES			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S3-1	Policies related to affected communities	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29 GRI 411-1	125 and 128



S3 AFFECTED COMMUNITIES (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S3-2	Processes for engaging with affected communities about impacts	GRI 3-3 GRI 2-29 GRI 3-3 GRI 413-1	125, 128 and 129
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	GRI 2-25 GRI 2-26 GRI 203-1 GRI 203-1 GRI 203-2 GRI 413-1	125, 126, 129, 130, 141, 142, 146 and 147
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	GRI 3-3 GRI 2-24 GRI 2-25 GRI 3-3 GRI 101-2 GRI 203-2 GRI 411-1 GRI 413-1	126 to 130
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GRI 3-3	Not disclosed

S4 CONSUMERS AND END-USERS			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S4-1	Policies related to consumers and end-users	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29	131 and 137
S4-2	Processes for engaging with consumers and end-users about impacts	GRI 3-3 GRI 2-29 GRI 3-3	132, 137, 138, 142 and 143

S4 CONSUMERS AND END-USERS (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	GRI 2-25 GRI 2-26 GRI 418-1	142, 143, 146 and 147
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	GRI 3-3 GRI 2-24 GRI 2-25 GRI 203-2 GRI 3-3 GRI 416-2 GRI 417-2 GRI 417-3 GRI 418-1	131 to 136, 137 to 139 and 143
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	GRI 3-3	Not disclosed

G1 BUSINESS CONDUCT			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
G1-1	Business conduct policies and corporate culture	GRI 2-9 GRI 3-3 GRI 2-16 GRI 2-23 GRI 2-24 GRI 2-26 GRI 205-1 GRI 205-2 GRI 205-3	131, 140, 144 and 145
G1-2	Management of relationships with suppliers	GRI 3-3 GRI 205-1 GRI 205-2 GRI 205-3 GRI 308-1 GRI 414-1	149 to 152



G1 BUSINESS CONDUCT (CONTIUED)			
ESRS REFERENCE	DESCRIPTIO	GRI REFERENCE	PAGE NUMBER AND/OR OTHER RELEVANT INFORMATION
G1-3	Prevention and detection of corruption and bribery	GRI 3-3 GRI 2-13 GRI 2-16 GRI 2-26 GRI 205-1 GRI 205-2 GRI 205-3	141, 145 and 146
G1-4	Incidents of corruption or bribery	GRI 3-3 GRI 2-27 GRI 205-3	141 and 146
G1-5	Political influence and lobbying activities	GRI 415-1	Not material

ADDRESSED BY GRI AND NOT SPECIFICALLY ADDRESSED BY ESRS			
		GRI 2-10 Nomination and selection of the highest governance body	172 and 178 to 180
		GRI 2-11 Chair of the highest governance body	164 and 171
		GRI 2-15 Conflicts of interest	172

ADDRESSED BY GRI AND NOT SPECIFICALLY ADDRESSED BY ESRS (CONTIUED)		
	GRI 2-18 Evaluation on the performance of the highest governance body	174
	GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	141 and 146
	GRI 207-1 Approach to tax	141
	GRI 207-2 Tax governance, control and risk management	141
	GRI 207-3 Stakeholder engagement and management of concerns related to tax	141