

# ***Policies Book***

**EROSKI Group**





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# ***Business Conduct and Corporate Culture Policy***

**EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

This Business Conduct and Corporate Culture Policy sets out the fundamental principles and elements to establish a solid common culture across EROSKI Group (the Group).

This Policy should be read and understood in conjunction with the corporate frameworks and other applicable conduct regulations within the Group, with particular emphasis on the Corporate Code of Conduct, which sets out the behavioural expectations and standards required of all individuals within the Group.

Our Corporate Culture is founded on shared values and ethical standards aligned with the Group's Corporate Code of Conduct, in order to earn the trust of members, employees, customers, and society in general.

## B. Scope of application

This Policy applies to all companies forming part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and consequently to all directors, employees, worker members, and senior managers who make up its areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

Elements that make up the culture of EROSKI Group. The Mission, Vision, and Values of the companies that make up the Group converge in the following elements:

- Mission:
  - Achieve business results
  - Health and well-being
  - Satisfy consumers
- Vision: To become leaders or the preferred company for consumers by providing quality products and caring for the environment in which we operate.

- Values:
  - Economic, social, and environmental responsibility: we generate results to sustain the socio-business project and create wealth in each environment. We strive for fair and environmentally sustainable distribution.
  - Commitment to consumers: committed not only to customer members, but also to a broad vision of the consumer as a citizen whom we aim to serve and satisfy. Always offering good products and prices, and listening to them in order to improve.
  - Participation: this is a right and an obligation of all employees. It is a commitment in business and social management. It implies self-discipline, shared responsibility, and the pursuit of continuous improvement based on self-management.
  - Trust: we value relationships based on honesty and simplicity. Transparency is our way of working together.
  - Innovation: we believe in being open to change and to continuously seeking improvements, particularly in meeting customer needs, as a means to advance both the company and society.
  
- Cooperative Culture. EROSKI, S. Coop., as the parent company of EROSKI Group, is a consumer cooperative made up of two types of members: employees and consumers. Both play an important role in EROSKI Group. All companies forming part of the Group share cooperative values such as:
  - Personal and professional development, improving the knowledge, skills, and abilities of employees and members in their cooperative and professional roles.
  - Sense of belonging, fostering individual trust in the project and cultivating a sense of ownership in the business initiative.
  - Information and communication, fostering a high level of awareness through participation in established internal communication processes.
  - Dynamism and adaptability to change, understood as a willingness to embrace change and innovation in behaviour across the organisation, with the aim of maintaining the initiative and remaining a leading company in the sector.
  - Customer orientation. Customer satisfaction is our primary focus: understanding our customers, gathering their feedback, concerns, complaints, and suggestions for improvement, so we can respond to their needs and anticipate their expectations. In the “Contigo” Commercial Model, we prioritise providing consumers with solutions that encourage healthier and more sustainable consumption habits, placing health and sustainability at the core of our strategy.

- Quality of life, understood as achieving good standards in overall working conditions within the sector.
- Social commitment to the community: promoting the consumption of local products, acting as active agents in the social and economic development of the communities in which we operate, and supporting a sustainable supply chain.
- Professionalisation. This core value refers to every employee and member being able to perform their job or role as effectively as the very best.

## D. Guidelines or standards

To fulfil the aims of this Policy, EROSKI Group adopts the following general guiding principles:

- Comply strictly with all applicable laws and internal and external regulations governing our organisation and activities. This commitment forms the basis of the ethical behaviour expected from all individuals within the organisation. This principle includes collaboration with competent authorities whenever required.
- Act with honesty, integrity, and loyalty towards the organisation in all transactions and business relationships, whether involving employees, customers, supplier companies, competitors, or authorities.
- Comply with all behavioural standards established in the corresponding Corporate Code of Conduct or Ethical Code.
- Establish an effective, autonomous, independent, and robust compliance system that enables all individuals within the Group to report any irregularities or breaches of the conduct principles outlined in the Code of Conduct, primarily through the appropriate internal compliance reporting channel. Always with the utmost protection for those using the internal compliance reporting channel.
- Combat corruption and unfair practices by implementing actions and policies to prevent and penalise fraud and bribery. This includes zero tolerance towards any form of corruption through ethical and transparent management and compliance with laws and regulations.

- Equality and inclusive diversity: at EROSKI Group, gender equality is a core strategic principle in organisational management, based on a commitment to integrate equal opportunities for men and women into daily operations, support all forms of diversity (including gender, age, ethnicity, religion, sexual orientation, disability, and socioeconomic background), and foster a respectful environment where everyone feels valued and able to realise their full potential and sense of belonging.
- Training and Development: implemented via an annual training plan that includes key methods for disseminating and reinforcing the most important aspects of the corporate culture.
- Effective Communication: the Group's culture must be fostered through transparency and open dialogue throughout the organisation. Communication based on rigorous, useful information that aims to include and foster cooperation among employees and members, creating a work environment that encourages professional development, well-being, and leadership in an effective, flexible setting, enabling individuals to grow, contribute to the organisation's success, and identify with the Group's values and strategic objectives.
- Similarly, external communication complies with the same values and principles towards external stakeholders.
- Listening Strategy: this entails attentively and actively listening to the Group's employees, identifying and proposing solutions to improve their day-to-day experience, and fostering commitment and a sense of belonging. This strategy identifies content, channels, groups, times, and methods to explore in order to improve the aspects evaluated.
- Internal Brand: this concerns the attributes and elements that form the internal image we want employees and members to associate with the Group, striking a balance between our present strengths and our future ambitions. All of this is based on the foundations of the Group's Culture, Mission, Vision, and Values, as well as its purpose, while remaining consistent with the external brand conveyed to end customers. Our goal is to foster a positive perception that encourages commitment, satisfaction, pride, and motivation among all employees.
- Compliance with the Information Security Policy and the Security Manual, based on a risk management approach, thereby protecting information from critical business processes against unauthorised access, ensuring its confidentiality and integrity, and actively managing incidents by all

affected individuals, all aligned with Spanish Data Protection legislation. Among other initiatives, EROSKI Group aims to raise awareness and inform all employees about best cybersecurity practices through the use of drills.

- At EROSKI Group, we promote the Digital Transformation area as a key asset for the company's competitiveness, helping various businesses enhance their value propositions by identifying, designing, and implementing innovative digital solutions.
- Promote a culture of innovation that enables the development of new, more sustainable products, services, and business models. Invest in R&D&I in order to improve the effectiveness of processes, reduce environmental impact, and respond to the changing needs of customers and society.
- Profitability and financial solvency by generating profitable, sustainable growth over time, enabling us to adequately reward employees and ensure our financial stability. Efficient management of economic and financial resources, diversifying income sources and reducing risks.
- Social impact on the environment, developing internal projects and collaborating with others in social action, outreach, culture, environmental protection, encouraging leisure and sport, awareness-raising, etc., with a special focus on local communities.
- Responsible value chain, through the implementation of due diligence practices and supply chain control in relation to the organisation's objectives and legal obligations concerning environmental, human rights, and labour issues. This includes awareness-raising and training of the supply chain.

## E. Governance and oversight model

The promotion of culture under this Policy must be led by the organisation's highest-level bodies. The bodies themselves therefore bear primary responsibility for ensuring compliance and overseeing internal and external communication, while maintaining necessary collaboration with other governing bodies.



## **F. Communication of non-compliances and irregularities**

Reports of non-compliance with this Policy may be submitted anonymously or personally, in good faith and without fear of retaliation, using the channel set out in the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **G. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in every area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **H. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Audit and Compliance Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Board of Directors and the Audit and Compliance Committee when deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Audit and Compliance Committee, or the corresponding administrative body in each company, will ensure this Policy is disseminated and understood by all relevant individuals, and it will be made available to all members and employees on our intranet, as well as on the corporate website, in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

The Audit Committee will periodically assess compliance with this Policy through the communications reports received via the compliance reporting channel, as provided by the Regulatory Compliance Committee, and will implement any controls it considers appropriate, which will be reported to the Governing Board. It will also validate periodic training capsules on Compliance and compliance with the Code of Conduct. In those companies which have their own Compliance Committee, it will be responsible for carrying out this evaluation and communicating it to the administrative body.

The administrative body, among other duties, specifically shares the company's Mission, Vision, and Values with all employees via established communication channels, and also reviews and publicises the findings of culture surveys to address incidents, risks, and significant opportunities related to corporate culture.

# ***Anti-Corruption Policy***

## **EROSKI Group**

Version	Date	Actions
001	12-12-2018	Approved by Eroski S. Coop.'s Governing Board.
002	21-03-2024	Adaptation of Nomenclature. Approved by Eroski S. Coop.'s Governing Board.
003	27-02-2025	Adaptation CSRD. Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

At EROSKI Group, in line with the United Nations Convention against Corruption of 31 October 2003, the Criminal Code, and the Corporate Code of Conduct, we undertake to actively combat corruption across all areas of activity.

We aim to convey to all directors, senior managers, employees, and third parties associated with the Group a zero-tolerance stance towards any unlawful acts or conduct that violates honest, responsible, and legal behaviour, and to demonstrate the Group's commitment to eradicating such conduct in all its activities.

In line with EROSKI Group's commitment to consistently act responsibly, honestly, ethically, diligently, transparently, and in compliance with both internal and external regulations, the Anti-Corruption Policy has been developed to establish control measures aimed at preventing any form of corruption.

## B. Scope of application

This Policy applies to all companies forming part of EROSKI Group, as listed in the Consolidated Annual Accounts of Eroski S. Coop., to all its businesses, and therefore to all directors, employees, members, and senior managers who make up its areas, regardless of where they carry out their activities. In those Group companies that have their own Anti-Corruption Policy, this will take precedence over the present Anti-Corruption Policy.

It will also apply to supplier companies and other business partners.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of EROSKI Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

At EROSKI Group, we foster a culture of prevention based on the principle of zero tolerance of corruption in all its forms, as well as for any other unlawful acts, and require all employees, directors, and senior managers to act with honesty and integrity at all times, regardless of their position or the territory in which they operate. This principle of zero tolerance is absolute.

To prevent any form of corruption, EROSKI Group will conduct all activities in compliance with current legislation across all areas of activity and in line with the provisions of the Corporate Code of Conduct, adhering to its spirit and purpose via the following commitments:

- EROSKI Group directors, senior managers, and employees will not foster, facilitate, participate in, or conceal any corrupt practice, directly or indirectly, and will duly report any corrupt practice they become aware of.
- Relations between EROSKI Group and the Public Administration, public officials, and analogous national and foreign bodies will at all times be governed by the principles of cooperation, transparency, and honesty.
- Offering, promising, or granting bribes, whether directly or indirectly, to any third party (whether national or foreign) in the public or private sector is strictly prohibited for all individuals in EROSKI Group.
- Under no circumstances will individuals within EROSKI Group resort to unethical practices to influence a national or foreign public official or authority by exploiting personal relationships (e.g. friendships, family relations or kinship) in order to secure a favourable decision.
- Any advantage or benefit granted to any public official must be justified, given transparently, and properly documented and accounted for.
- At EROSKI Group, we strictly prohibit offering, promising, or providing, directly or indirectly, facilitation payments, understood as small payments made to public officials to expedite or facilitate the performance of their administrative duties (such as obtaining licences).
- Any individual at EROSKI Group who is forced or extorted to make a payment must report it as soon as possible through the internally established channels.
- Within the framework of its social commitment, EROSKI Group will actively collaborate with social, cultural, or humanitarian organisations and causes. Such collaboration may be carried out through donations or sponsorships, provided they comply with the Anti-Corruption Policy.
- Collaboration may only take place with organisations having the organisational structure necessary to ensure proper resource management and allocation, all of which will be faithfully reflected in EROSKI Group's accounting records.

- EROSKI Group will, within its capabilities and resources, verify that the organisations it collaborates with count on the structure necessary for proper resource administration. To the extent possible, EROSKI Group will also monitor all such collaborative actions to ensure they are properly utilised and align with the guidelines of its social responsibility policy, the present policy, and the Code of Conduct.
- Collaboration will be managed and negotiated by the individual in charge in each case, who will then communicate it to the Compliance Committee.
- At EROSKI Group, we will abstain from engaging in any prohibited activity related to political party financing.
- In compliance with current regulations, EROSKI Group prohibits any donations or contributions, regardless of their amount or form, made directly by the Group or its members, to political parties, federations, coalitions, electoral groups, foundations or entities linked to or dependent on political parties, as stipulated in the seventh additional provision of Act 8/2007, of 4 July, on Political Party Financing.
- As a general rule, no director, senior manager, or employee of EROSKI Group may offer, grant, promise, request, or accept gifts or presents in order to secure undue advantages, either for themselves or for the benefit of the Organisation.
- Similarly, any gift or courtesy which, due to its frequency, nature, or circumstances, could be interpreted as being intended to influence the recipient's objectivity must be refused and reported to a superior or the Compliance Committee.
- In this respect, depending on local customs and specific circumstances and also provided Spanish law so permits, absolutely exceptional gifts, donations, and presents may be allowed if they are of insignificant economic value, are reasonable within commercial practices, and do not create any obligation to reciprocate.
- Accepting or giving cash gifts, cheques, or other monetary instruments is strictly forbidden, regardless of value.
- No employee, member of the management team, or director at EROSKI Group may use the influence gained from personal relationships with any

authority or public official, whether national or foreign, or with their relatives or associates, to secure an economic benefit for the company.

- Individuals associated with EROSKI Group must disclose any situation of incompatibility or conflict of interest with any third party with whom they have, or may have, a relationship in the public administration or private sector.
- At EROSKI Group, we prohibit improperly receiving, directly or indirectly, any commissions, payments, or benefits from third parties arising from the Group's investment, divestment, financing, or expenditure activities.
- At EROSKI Group, we have the duty to prepare and maintain books and records that accurately document, in reasonable detail, the origin of all income and the use of the Group's assets, as required by law.
- All actions, operations, and financial transactions carried out must be clearly and accurately recorded in the books and records corresponding to each company within EROSKI Group, and must be reviewed periodically and made available to internal and external auditors.
- The record of transactions must include any commissions, services, consultancy fees, expenses for gifts, meals, travel and entertainment, as well as promotional activity expenses. Such records must include an unequivocal reference to the nature of the expense, identification of the recipients or participants, and the authorisations received for the expense.
- At EROSKI Group, we are required to keep and maintain all documentation used in the exercise of our professional activities. The books and records include accounts, invoices, correspondence, papers, communications, or any other documents or information stored on any type of media, it being strictly prohibited to conceal or misappropriate funds, or to maintain concealed or improperly recorded assets and/or liabilities.
- At EROSKI Group, we do not have links with employees, directors, senior managers, suppliers or third parties who have been convicted of criminal activities related to any form of corruption.
- At EROSKI Group, we undertake to expressly support and collaborate in all public and private initiatives aimed at combating corruption. In particular, we undertake to cooperate in investigating alleged criminal acts potentially committed by directors, senior managers, and employees, irrespective of their position or tenure within the organisation.

- At EROSKI Group, we foster internal training around preventing and combating corruption. Accordingly, we have identified, within the risk map of the Criminal Risk Prevention Plan approved by EROSKI Group, the areas of the organisation presenting the highest risk of corruption and bribery, with all directors, managers, and employees of EROSKI Group regularly participating in both face-to-face and online training programmes to ensure their knowledge in this area remains up to date.

## D. Guidelines or standards

To fulfil the aims of this Policy, EROSKI Group adopts the following general guiding principles:

- Comply strictly with all applicable laws and internal and external regulations governing our organisation and activities. This commitment forms the basis of the ethical behaviour expected from all individuals within the organisation. This principle includes collaboration with competent authorities whenever required.
- Act with honesty, integrity, and loyalty towards the organisation in all transactions and business relationships, whether involving employees, customers, suppliers, competitors, or authorities.
- Comply with all behavioural standards established in the corresponding Corporate Code of Conduct or Ethical Code.
- Establish an effective, autonomous, independent, and robust compliance system that also enables all individuals within the Group to report any irregularities or breaches of the conduct principles outlined in the Code of Conduct, primarily through the appropriate Internal Compliance Reporting Channel. Always with the utmost protection for those using the internal compliance reporting channel.
- Combat corruption and unfair practices by implementing actions and policies to prevent and penalise fraud and bribery. This includes zero tolerance towards any form of corruption through ethical and transparent management and compliance with laws and regulations.
- Effective Communication: the Group's culture must be fostered through transparency and open dialogue throughout the organisation.



- Responsible value chain, through the implementation of due diligence practices and supply chain control in relation to the organisation's objectives and legal obligations concerning environmental, human rights, and labour issues. This includes awareness-raising and training of the supply chain.

## E. Governance and oversight model

The governing and management bodies whose functions and responsibilities are detailed below are responsible for governance and oversight of this Policy:

- The Governing Board is the body responsible for approving the Group's Anti-Corruption Policy and ensuring and monitoring its development over time. It will approve the regulations applicable to each company.
- The Compliance Committee is the collegiate body responsible for supervising and implementing this Anti-Corruption Policy, periodically assessing its effectiveness and resolving any queries, suggestions or doubts regarding interpretation that may arise in its application, all with the assistance of the Compliance Office.

## F. Communication of non-compliances and irregularities

To enable the notification or reporting of information related to breaches covered by this Policy, at EROSKI Group we have established a confidential internal communication channel for whistleblowers.

Whistleblowers must report any irregularities they identify via the Internal Compliance Reporting Channel using the following methods:

- In writing via the online form, available in Nexo EROSKI, Prisma, and on the EROSKI, Forum Sport, and Caprabo websites.
- Verbally request an in-person meeting or videoconference (using MS Teams or similar) to provide information to the delegate of the Internal Information System or to the individual responsible for the Compliance

Office. This meeting must take place within seven (7) days from the whistleblower's request.

All individuals wishing to use the Internal Compliance Reporting Channel can therefore access any of the aforementioned platforms, or at least one of them.

Communications may be made anonymously if the whistleblower so wishes, with the identity of the latter being kept confidential in any case, even if they choose to identify themselves. Moreover, EROSKI Group will not tolerate reprisals against anyone who uses the established procedures to report irregular conduct.

### **Reporting breaches**

At EROSKI Group, we have a procedure in place to promptly, independently, and objectively investigate cases related to business conduct, including cases of corruption and bribery. Should a director, senior manager, or employee become aware of a potential breach of this Policy, or has doubts or suspicions about any form of corruption, they must report it immediately through any appropriate communication channel, including the Group's Internal Compliance Reporting Channel.

The Compliance Committee is the body responsible for receiving and managing all reports received through the Internal Compliance Reporting Channel with absolute confidentiality, objectivity, respect, and transparency.

Whenever there is any indication of an illegal act, the Compliance Committee will carry out internal investigations and make whatever decisions it considers appropriate regarding their outcome.

At EROSKI Group, we will not under any circumstance tolerate any retaliation against directors, senior managers or employees who, in good faith, report behavioural standards that may constitute a breach of this Policy or who assist in the investigation of inappropriate conduct.

Anyone within EROSKI Group who has doubts, needs help, or wishes to express any concerns regarding any aspect of this Policy or related matters should approach any member of the Compliance Committee, who will be available to resolve any questions they may have.

## G. Duty of compliance and disciplinary system

All directors, senior managers, and employees within EROSKI Group have a duty to respect and comply with this Policy within their area of responsibility. EROSKI Group will not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other possible actions and/or legal sanctions.

Similarly, EROSKI Group reserves the right to take appropriate measures against suppliers and other business partners who fail to comply with the present Policy.

## H. Policy approval, dissemination, and supervision

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Audit and Compliance Committee, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

Any amendments to the Policy will be approved after a proposal from the Compliance Committee whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Regulatory Compliance Committee will ensure the dissemination and understanding of this Policy among all relevant individuals, and it will be available to all members and employees on our intranet in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

The content of the Policy will be reviewed annually, except where circumstances advise that such review should take place sooner.

The Audit and Compliance Committee will periodically assess compliance with this Policy through the communications reports received via the Internal Compliance Reporting Channel, as provided by the Regulatory Compliance Committee, and will implement any controls it considers necessary, which will be reported to the

Governing Board. Accordingly, the Compliance Committee will ensure an ongoing, regular flow of information and communication with the Governing Board and the Audit and Compliance Committee, including reporting investigation results.

## I. Glossary

### **Internal Compliance Reporting Channel (also Internal Communication Channel)**

A communication channel with the organisation that allows information to be submitted to the individual specifically designated by the individual in charge of the Internal Information System in order to initiate an investigation, if necessary.

### **Information**

Communication reporting any active or passive conduct potentially constituting breaches within the scope of this policy.

### **Whistleblower**

Any individual at the organisation or within the subjective scope defined by this policy who communicates information in good faith.

### **Individual appointed by the individual in charge of the Internal Information System**

Individual appointed by the individual in charge of the Internal Information System to directly manage the Information System and process the files.

### **Information management procedure**

Set of rules established within the organisation to receive and process information in order to initiate an investigation (where appropriate).

### **Head of the Internal Information System**

Administrative body responsible for the proper operation of the Internal Information System. At EROSKI Group, this body is the Regulatory Compliance Committee.

### **Internal Information System**

Set of elements established within the organisation to receive, process, and bring to a close information, with management being assigned to a specific body responsible for ensuring proper operation, maintaining whistleblower confidentiality, and implementing protective measures to prevent or neutralise retaliation. The fundamental elements of the Internal Information System include the Internal Compliance Reporting Channel and the information management procedure.

# ***Internal Information System and Whistleblower Protection Policy***

**EROSKI Group**

Version	Date	Actions
001	29-06-2023	Approved by Eroski S. Coop.'s Governing Board.
002	27-02-2025	Adaptation CSRD. Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

EROSKI Group's Internal Information System and Whistleblower Protection Policy is intended to comply with the provisions of Act 2/2023, of 20 February, which regulates the protection of individuals reporting regulatory breaches and anti-corruption measures. This Policy also embodies the ethical values guiding EROSKI Group and its strong commitment to regulatory compliance and legal observance.

One of the instruments that help to prevent breaches of legal regulations within organisations are the internal communication and whistleblower channels. To effectively achieve their purpose, these compliance reporting channels must be organised around rules and principles that ensure users do not suffer reprisals.

To this end, this Policy, approved by EROSKI Group, establishes a framework of integrity, transparency, legitimacy, and corporate responsibility, allowing anyone with access to the internal communication channel to report, with appropriate personal protection guarantees, any information they know regarding infractions or legal breaches within the organisation.

## B. Scope of application

This Policy will apply to individuals providing services in the private or public sector who have obtained information in a work or professional context regarding the breaches outlined in section D below of this Policy. This Policy also applies to employees throughout EROSKI Group's value chain.

EROSKI Group is understood to include all the companies that make up the Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

More particularly, the Policy extends to the following individuals when acting as whistleblowers:

- Employees, interns, trainees, apprentices or individuals who have not yet formalised an employment relationship; members, participants, shareholders, senior managers, and members of the governing bodies of EROSKI Group and its subsidiaries who share or disclose information

obtained during their time with the organisation, whether before officially joining or after their relationship ends.

- Employees providing services for EROSKI Group suppliers or their senior managers and directors.
- Service providers or suppliers working independently for EROSKI Group.
- Self-employed workers or salaried employees providing services under the direction or supervision of contractors or subcontractors of the organisation.

The protection measures for whistleblowers outlined in this Policy also apply to any individuals supporting the whistleblower after the report is made, as well as to any individuals associated with the whistleblower who might face reprisals.

This Policy therefore provides protection measures for whistleblowers who report breaches, as well as for individuals in their environment as referred to above, ensuring confidentiality and the right not to suffer reprisals.

## C. Principles or commitments

### Cooperation

Use of the internal compliance reporting channel is both a right and a duty. All individuals covered by this Policy have the right and, when applicable, the obligation to use the internal compliance reporting channel to report any known facts or data that assist in preventing breaches within the organisation or in promptly detecting those already committed, thereby mitigating their harmful effects.

No authorisation is required to report a breach through the internal compliance reporting channel. Providing evidence or objective proof of the breach being reported is also not necessary. However, the more detailed and precise the information provided, the better equipped the organisation will be to conduct a thorough and adequate investigation. No head or senior manager at EROSKI Group may use their influence or hierarchy within the organisation to discourage or dissuade individuals covered by this Policy from using the internal compliance reporting channel. Any attitude or conduct towards a whistleblower that constitutes or could reasonably be interpreted as an act of retaliation is strictly



prohibited. For this purpose, this Policy includes a series of protection measures for the whistleblower.

### **Protection from retaliation**

Whistleblowers must not be subjected to any form of retaliation. For these purposes, retaliation will mean any decision, measure or behaviour, whether active or passive, detrimental to the whistleblower or individuals related to them, whether directly or indirectly, causing any harm as a consequence of having reported honestly and in good faith through the internal communication and whistleblower channel.

Without implying any restrictive relationship, retaliation may take the form of dismissal, denial of promotion; change of work post; change of workplace location; salary reduction; change in working hours; denial of training; imposition of warnings or any other disciplinary measure, including pecuniary sanctions; non-renewal or early termination of temporary employment contracts or any other similar measure.

Acts of intimidation, harassment, coercion or any other behaviour involving discriminatory or unfavourable treatment, including statements damaging to honour or causing reputational harm, will also be considered retaliation.

### **Processing information**

EROSKI Group has a procedure to investigate reports and cases of regulatory non-compliance promptly, independently, and objectively. Whistleblowers' rights are guaranteed, ensuring their communications are properly analysed by the bodies EROSKI Group has entrusted with overseeing regulatory compliance within the organisation and processed within legally established timeframes. To the extent that the information provided allows, EROSKI Group will investigate the facts reported by the whistleblower and take the necessary measures to provide the legally appropriate resolution in each case. The whistleblower will always receive an acknowledgement of receipt in respect of the information transmitted.

### **Good faith**

Whistleblowers must always act in good faith. A whistleblower is deemed to act in good faith when they communicate through the internal compliance reporting channel with the sincere belief that the reported information is true and that, by reporting, they comply with the law and defend the ethical principles that EROSKI Group sets out in its Code of Conduct. The whistleblower's good faith will be presumed until proven otherwise. Protection of the whistleblower therefore does

not depend on the accuracy of their report. It also extends to communications arising from unintentional errors not caused or provoked by the whistleblower, or those that, despite honest intentions, contain incorrect data.

### **Presumption of innocence**

All information processing, procedures, and investigative actions will be conducted with full respect for the rights of the alleged wrongdoer, particularly the principle of the presumption of innocence. Investigative actions will be conducted by adopting all necessary measures and guarantees to ensure the right of defence, respect the principle of adversarial proceedings, and prove that evidence has been obtained lawfully and in full compliance with legislation and constitutional rights, thereby guaranteeing its validity in any potential judicial process.

## **D. Guidelines or standards**

The scope of this Policy will cover communications made through the established internal compliance reporting channel to report breaches relating to the following matters:

- Actions or omissions that may constitute a breach of EROSKI, S. Coop.'s Code of Conduct.
- Actions or omissions contrary to the provisions of the Criminal Risk Prevention Programme and/or the compliance protocols implemented within the organisation.
- Actions or omissions that may constitute serious or very serious criminal or administrative offences, particularly those involving economic loss for the Public Treasury and Social Security system.
- Actions or omissions that may breach labour law concerning occupational health and safety.
- Actions or omissions that may constitute breaches of European Union law, where such actions affect the financial interests of the European Union or impact the internal market, as established in Article 2.1 (a) of Act 2/2023, of 20 February, regulating the protection of individuals reporting regulatory breaches and anti-corruption measures.

- Any other offence or breach referred to in Article 2.1 (a) of Act 2/2023, of 20 February, regulating the protection of individuals reporting regulatory breaches and anti-corruption measures.

## Whistleblower protection measures

### Confidentiality

EROSKI Group commits to preserving the confidentiality of communications received through the Internal Compliance Reporting Channel, as well as all actions taken in relation to communications made through it.

Confidentiality extends to all aspects of the information, especially the non-disclosure of whistleblowers' identities and, where applicable, the identities of individuals whose conduct or actions may be mentioned in communications received through the Internal Compliance Reporting Channel or addressed in the resulting investigation dossier.

In the initial phase, such identities will only be known by the individual specifically designated by the individual responsible for the Information System or the personnel involved in processing the communications. The Compliance Committee may also be privy to this information, whenever necessary for the exercise of its duties.

Confidentiality of procedures may be limited when it is crucial to identify those responsible for the acts in order to take appropriate disciplinary measures or to inform judicial or administrative authorities of the reported facts.

No unauthorised individual may access information received through the Internal Compliance Reporting Channel, the dossier created following receipt of the report, or the identity of the whistleblower, those assisting them, or any related individuals who may be at risk of retaliation.

The confidentiality guarantee will also apply when the information originates from sources other than the Internal Compliance Reporting Channel.

### Anonymity

To help encourage use of the Internal Compliance Reporting Channel and ensure the effectiveness of the Information System, reports of breaches within the scope of this Policy may be made anonymously. EROSKI Group will refrain

from investigating the identity of whistleblowers who choose to remain anonymous.

Provided they do not compromise the anonymity of the whistleblower, anonymous reports must include all the information the whistleblower can provide regarding the reported breach, enabling EROSKI Group to confirm its validity, along with all the details necessary to establish its extent and identify any potential wrongdoers.

If the anonymous whistleblower decides to reveal their identity or if, for any reason, their identity becomes known, all measures aimed at preventing any form of retaliation will be applied.

### **False information**

Malicious or knowingly false information is not tolerated. However, whistleblowers will not suffer any sanction or retaliation for reports made in good faith that ultimately cannot be substantiated or are proven to be incorrect.

### **Protection against retaliation**

EROSKI Group formally declares that it will not tolerate retaliation against anybody reporting the breaches referred to in Article 2 of this Policy, and will therefore take all the measures necessary to prevent and/or correct any act that may be considered retaliatory.

## **E. Governance and oversight model**

The governing and management bodies whose functions and responsibilities are detailed below are responsible for governance and oversight of this Policy:

- The Governing Board is the body responsible for approving EROSKI Group's Internal Information System Policy for Whistleblowers and ensuring and monitoring its development over time. It will approve the regulations applicable to each company.
- The Compliance Committee is responsible for effectively implementing the provisions of this Policy and ensuring the proper operation of all components within the organisation's Internal Information System.

The Compliance Committee has delegated the management and processing of investigation files to one of its members, designated as the

delegate. The appointment of the individual assigned such powers and, if applicable, their dismissal will be communicated to the Independent Whistleblower Protection Authority or the equivalent body established by the corresponding Regional Government in the exercise of its powers.

## F. Communication of non-compliances and irregularities

To enable the notification or reporting of information related to breaches covered by this Policy, EROSKI Group has established a confidential internal communication channel for whistleblowers.

Whistleblowers must report any irregularities they identify via the Internal Compliance Reporting Channel using the following methods:

- In writing via the online form, available in Nexo EROSKI, Prisma, and on the EROSKI, Forum Sport, and Caprabo websites.
- Verbally request an in-person meeting or videoconference (using MS Teams or similar) to provide information to the delegate of the Internal Information System or to the individual responsible for the Compliance Office. This meeting must take place within seven (7) days from the whistleblower's request.

All individuals wishing to use the Internal Compliance Reporting Channel can therefore access any of the aforementioned platforms, or at least one of them.

Communications may be made anonymously if the whistleblower so wishes, with the identity of the latter being kept confidential in any case, even if they choose to identify themselves. Moreover, EROSKI Group will not tolerate reprisals against anyone who uses the established procedures to report irregular conduct.

### External Compliance Reporting Channel

In addition to the Internal Compliance Reporting Channel, any individual this Policy applies to may report the breaches referred to in its Article 2 to the Independent Whistleblower Protection Authority or the equivalent body established by the corresponding Regional Government in the exercise of its powers. Such reports may be made directly or after they have first been reported through the Internal Compliance Reporting Channel.

### **Public disclosure**

Apart from the previously mentioned internal and external compliance reporting channels, all individuals this Policy applies to will enjoy the protections it offers when publicly disclosing any information about breaches that they make available to the public and that meet one of the following conditions:

- They have reported the breach via internal and external channels without any action being taken within the legally established deadlines.
- They have reasonable grounds to believe the breach may pose an imminent or manifest danger to the public interest, or that there is a risk of retaliation, or that the information is unlikely to be processed effectively when reported through the external channel.

### **Managing information**

Regardless of the final decision, all information received will be analysed and processed under the supervision and control of the Internal Information System Manager and/or the individual specially appointed by them.

Unless confidentiality is compromised, acknowledgement of receipt of the whistleblower's communication will be issued within seven days of receipt. A record will also be kept of the information received and of all investigations initiated.

Information management will follow the regulated procedure approved by EROSKI, S. Coop.'s Governing Board, accessible via the Group's website and intranet, detailing the communication process and the maximum response and processing time for the procedure; the possibility of maintaining direct communication with the whistleblower; the confidential nature of the entire process, and the rights of the individual concerned, who will always have the right to be heard, with the presumption of innocence and the principle of adversarial proceedings guaranteed. The entire process will be duly documented.

### **Reporting cases of retaliation**

Any individual who reasonably believes that reporting a breach has caused them unjustified harm (or has a well-founded fear that it may cause such harm) may address the individual specially designated by the individual responsible for the Information System and ask for protection.

If they are unable to approach the individual specifically designated by the Information System Manager, or if that individual may have a conflict of interest, the whistleblower may contact the Compliance Committee.

The whistleblower must provide the necessary documentation or information to properly assess their complaint and to enable the most appropriate actions to be taken.

### **Investigating cases of retaliation**

The individual specially designated by the individual responsible for the Information System, or, where applicable, the Compliance Committee, as the party responsible for the Information System, will initiate an internal investigation to confirm whether the reported acts of retaliation took place and to identify any possible perpetrators.

### **Protective measures in cases of retaliation**

If the reported acts of retaliation are confirmed, the individual responsible for the Information System will take the necessary measures to end the acts of retaliation suffered by the whistleblower and restore their rights whenever these have been compromised. Protective measures for the whistleblower will be established, in line with the nature of the retaliation suffered and its consequences. In any case, such measures will aim to neutralise the retaliatory act experienced by the whistleblower, prevent any further retaliation, and remedy any harm caused, either by restoring the situation to its state before the retaliatory act or by promoting the outcome that would have benefited the whistleblower had they not been subjected to retaliation.

Any investigation or disciplinary procedure adopted in relation to an act of retaliation will be confidential and will not interfere with the course of the main investigation.

### **Sanctioning acts of retaliation**

At the request of the Compliance Committee, as the party responsible for the Information System, sanction proceedings will commence against those who, following the appropriate investigation, are found to be responsible for the acts of retaliation suffered by the whistleblower.

### **Individuals other than the whistleblower**

Equal protection and equivalent rights will be afforded to individuals assisting or connected to the whistleblower in the event of any retaliation.

### **Protecting the individual implicated by the information**

The individual implicated by the information is recognised as having the right to the presumption of innocence and the right to defence. Their identity will be preserved and subject to the same confidentiality as applicable to the whole investigation and information analysis process.

## **G. Duty of Compliance and Disciplinary System**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in every area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Our disciplinary system comprises the rules and procedures established by EROSKI Group in its internal regulations to manage and penalise inappropriate conduct or violations of this Policy by its professionals.

## **H. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Audit and Compliance Committee, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Compliance Committee whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Regulatory Compliance Committee will ensure the dissemination and understanding of this Policy among all relevant individuals, and it will be available to all members and employees on our intranet in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.



The Policy is published on EROSKI Group's website and corporate intranet. It will also be submitted to EROSKI Group personnel and communicated, as applicable, to all third parties the Group engages with.

EROSKI Group also regularly informs its employees about the Internal Compliance Reporting Channel and the methods of access.

The Audit and Compliance Committee will periodically assess compliance with this Policy through the communications reports received via the Internal Compliance Reporting Channel, as provided by the Regulatory Compliance Committee, and will implement any controls it considers necessary, which will be reported to the Governing Board.

## I. Data protection

The personal data of all individuals using the Internal Compliance Reporting Channel, as well as any other individuals whose data may be accessed due to investigations initiated after receiving a communication, will be processed solely for the purposes outlined in this Policy.

The data will be treated confidentially and in accordance with the confidentiality criteria set out in this Policy. The identity of the whistleblower will never be disclosed to the individual the reported facts pertain to.

Any data processed will be retained only for the time strictly necessary. Under no circumstances will personal data unrelated to knowledge and investigation of the breaches of this Policy be processed. Any unrelated personal data that are communicated during the notification or investigation will be deleted.

Data may be shared with third parties only when necessary to adopt corrective measures within EROSKI Group or to process disciplinary or criminal proceedings.

All individuals providing their personal data will be informed in advance of the data controller, the legal basis and purpose of the processing, and the conditions for sharing data with third parties as legally established, along with their rights regarding data protection and how to exercise them, all in accordance with data protection legislation.

## J. Glossary

### **Internal Compliance Reporting Channel (also Internal Communication Channel)**

A communication channel with the organisation that allows information to be submitted to the individual specifically designated by the individual in charge of the Internal Information System in order to initiate an investigation, if necessary.

### **Information**

Communication reporting any active or passive conduct potentially constituting breaches within the scope of this Policy.

### **Whistleblower**

Any individual at the organisation or within the subjective scope defined by this Policy who communicates information in good faith.

### **Individual appointed by the individual in charge of the Internal Information System**

Individual appointed by the individual in charge of the Internal Information System to directly manage the Information System and process the files.

### **Information management procedure**

Set of rules established within the organisation to receive and process information in order to initiate an investigation (where appropriate).

### **Head of the Internal Information System**

Administrative body responsible for the proper operation of the Internal Information System. At EROSKI Group, this body is the Regulatory Compliance Committee.

### **Internal Information System**

Set of elements established within the organisation to receive, process, and bring to a close information, with management being assigned to a specific body responsible for ensuring proper operation, maintaining whistleblower confidentiality, and implementing protective measures to prevent or neutralise retaliation. The fundamental elements of the Internal Information System include the compliance reporting channel and the information management procedure.

# ***Corporate Governance Policy***

**EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Introduction

In accordance with Article 249 bis of the Capital Companies Act, the company's administrative body<sup>1</sup> is responsible for determining the company's General Policies, including, therefore, the Corporate Governance Policy (hereinafter referred to interchangeably as the "Policy" or "Corporate Governance Policy").

In exercising this authority, and within the framework of the law and the Articles of Association, the administrative body recognises the importance of implementing the best practices of good corporate governance, and therefore approves this Policy, establishing the fundamental principles and commitments of EROSKI, S. Coop. (the "Company") and its subsidiaries ("EROSKI Group" or "the Group") in this matter, all with the objectives, scope, and application principles described below.

## B. Purpose and sphere of application

This Policy aims to define the overall strategy and commitments regarding corporate governance for both the Company and the other companies within the Group, based on applying the highest ethical standards and adhering to best practices in corporate governance, alongside the core values of EROSKI Group. Accordingly, this Policy establishes the criteria and guidelines that must govern the organisation and operation of the governing bodies of the Company and the Group, in accordance with applicable legislation and best corporate governance practices.

This Policy applies to all companies forming part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and consequently to all directors, employees, members, and senior managers who make up its areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

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<sup>1</sup> administrative body will be understood as referring both to the Governing Board of EROSKI, S. Coop. and to the respective governing bodies of the Group's companies, without distinction.

## C. Structure of corporate governance rules

Corporate governance of the Company and its Group is based on a set of internal rules, policies, and procedures that, alongside legal requirements, regulate the structure, composition, and operation of the governing bodies (the "System" or "Corporate Governance System", interchangeably). This System is based on the principles of transparency and good corporate governance, reflecting, in particular, the recommendations of the Good Governance Code for listed companies, as approved by the National Securities Market Commission (CNMV) on 18 February 2015 and last updated on 26 June 2020 (the "Good Governance Code").

Among the regulations that make up the Corporate Governance System, the basic corporate regulations are included in the first block. In this regard, these rules will always comply with current legislation, incorporate best corporate governance practices, and undergo periodic review and updates in order to ensure alignment with future regulations or new best practices.

- The Articles of Association, which constitute the fundamental framework for the operation and organisation of each company and its corporate bodies.
- The Regulations of the General Assembly of EROSKI, S. Coop., or the General Meeting Regulations for members/shareholders for the other companies in the Group, aim to develop the legal and statutory provisions related to the operation of the General Assembly or Meeting of members/shareholders, the exercise of the rights of members and employees in this body, and procedural aspects.
- The Regulations of the Governing Board of EROSKI, S. Coop., or the Operating Regulations of the administrative body for the rest of the Group's companies, which, based on the legal framework, statutes, and recommendations of the Good Governance Code, establish and develop the guiding principles of the administrative body and the basic rules of organisation and operation.

They also form part of the Corporate Governance system of EROSKI, S. Coop. and its Group:

- The Regulations of EROSKI, S. Coop.'s Audit and Compliance Committee (approved by the Governing Board on 30 April 2013 and updated on 28th January 2025), which aim to determine the guiding principles of the Audit and Compliance Committee of EROSKI, S. Coop. and of the remaining

companies that are part of the Group, as well as the basic rules of their organisation and operation.

- The Regulations of EROSKI, S. Coop.'s Appointments and Remuneration Committee (approved by the Governing Board on 19th January 2017 and updated on 30 June 2022), which aims to determine the guiding principles of the Committee with respect to the Company and the other companies that are part of the Group, as well as their basic rules of organisation and operation.

Moreover, in order to ensure compliance with various legal and regulatory requirements, as well as with certain recommendations set forth in the Good Governance Code and the Technical Guides on Audit, Appointments, and Remuneration Committees approved by the CNMV on 27 June 2024 and 20 February 2019, respectively, EROSKI Group maintains additional corporate governance rules and internal conduct procedures. These include:

- The Corporate Code of Conduct, which establishes the main principles and commitments underpinning the organisation's approach to ethics and integrity, applying the due diligence principle to prevent, identify, and eradicate irregular conduct of any kind. The Code is complemented by other existing rules or Policies, which must nevertheless not contradict any principle established in this Code. In those Group companies that have their own code of conduct, this specific code of conduct will take precedence over the EROSKI S. Coop. one.
- The Internal Cooperative Regulations, applicable solely to EROSKI, S. Coop., which set out the basic principles; the ten fundamental values for worker members in the Company; the admission and withdrawal procedure for members; the employment framework for worker members; the regulation of unemployment; and the economic framework, among other matters.

## D. General guiding principles

Within the framework of the aforementioned principles of transparency and good practice, our Corporate Governance System is structured around the following general guiding principles and commitments:

- Foster the interests of the Company and the Group: we ethically and sustainably promote the interests of EROSKI Group, generating value for members, customers, and employees across the Group.

- Comply with best practices in corporate governance: we comply with best practices in corporate governance, promoting the ongoing review and enhancement of the governance rules that regulate EROSKI Group.
- Legal compliance and ethical commitment: we ensure compliance with all laws, internal regulations, and ethical commitments set out in the relevant Corporate Code of Conduct by members of the administrative body, senior managers, employees, and members of the Company and Group, fostering a preventive culture based on the principle of zero tolerance towards irregular and unlawful acts. This includes special attention to regulations on preventing money laundering, competition law, personal data protection, and securities markets, as well as the application of ethical principles and responsible behaviour by members of the administrative body, senior managers, professionals, and suppliers of the Company and the Group. This principle includes collaboration with competent authorities whenever required.
- Integrity, honesty, and loyalty in dealings with the organisation: whether among employees, customers, suppliers, competitors or authorities, in order to avoid conflicts of interest or short-termism.
- Strengthen the administrative body and the senior management team: by ensuring the professionalism, independence, and effectiveness of the administrative body and the senior management team.
- Effectiveness of the compliance system: independent, autonomous, and robust. Any irregularities must be reported through the internal compliance reporting channel.
- Foster diversity and inclusion in the administrative body: we seek an appropriate balance within the administrative body by encouraging its periodic, staggered renewal and fostering the inclusion of diverse knowledge, experiences, origins, nationalities, ages, and genders among its members to enrich decision-making and provide varied perspectives that reflect the social and cultural reality of EROSKI Group, while always considering the nature, complexity, and social and geographical context of our businesses.
- Communication to members, employees, and the market: we ensure that all pertinent information about EROSKI Group is communicated to members, employees, and the market, adhering to the principles of transparency and accuracy. We also foster informed member and

employee participation, proactively encouraging two-way interaction to strengthen their sense of belonging through constructive, ongoing dialogue that aligns their interests with those of the Group.

- Effective communication within the organisation: through open and transparent dialogue between the administrative body, the Board of Directors, the Social Board, the Committees, and the members and employees of the Group.
- Foster long-term sustainability: by establishing policies and procedures in this regard, both in the corporate governance and in social and environmental areas.
- Promote a culture of innovation: as a strategic variable influencing all businesses and activities of the Group, including corporate governance.

## **E. Governance and compliance verification model**

The Audit and Compliance Committee of EROSKI, S. Coop.'s Governing Board is responsible for supervising and periodically reviewing this Policy. In performing these duties, the Committee will present any observations or proposed amendments it considers appropriate to the Governing Board. Additionally, the Committee is responsible for annually verifying compliance with the Policy, appropriately evaluating its effectiveness by assessing the principles outlined therein: degree of formalisation of corporate governance; determination of the functions of the Governing Board and Senior Management; composition, diversity, and effectiveness of the Governing Board; level of development of members' rights; and audit, transparency, and disclosure practices. Finally, all information relating to the development, compliance, and effectiveness of the Policy will be communicated to the Governing Board, thereby ensuring transparency and proper monitoring.

## **F. Policy approval, dissemination, and review**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Audit and Compliance Committee and the Board of



Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

The Governing Board will update this Policy as needed to ensure its ongoing suitability to current regulations and the Company's needs and demands, and will also ensure dissemination and awareness by publishing it on the corporate website in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Payment Policy***

## **EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

This Policy aims to establish the general principles and foundational basis that must govern the payment criteria for all supplier and creditor companies of EROSKI Group, ensuring proper fulfilment of contractual obligations and compliance with the provisions of Act 15/2010 of 5 July.

In line with the obligation to provide transparency and relevant information, details of the Average Payment Period to supplier companies are included in the Annual Accounts of each Group company, as well as in the Consolidated Annual Accounts, in accordance with the requirements set out in the Third Additional Provision, "Duty of Information," of Act 15/2010 of 5 July (as amended by the Second Final Provision of Act 31/2014 and the Third Additional Provision of Act 18/2022), which establishes measures to combat late payment in commercial transactions.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of Eroski, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

EROSKI Group recognises the importance of complying with payment deadlines agreed with supplier and creditor companies, and ensures that transactions are carried out within a fair timeframe. Payment deadlines in commercial transactions resulting in the delivery of goods or the provision of services between EROSKI Group and third-party companies and the Administration will be mutually agreed upon by both parties within the framework of regulatory compliance.

## D. Guidelines or standards

To fulfil the commitments outlined in this Policy, EROSKI Group adopts the following general guiding principles:

- Payments for fresh and perishable food products will be made within thirty days from the date of delivery and receipt of the goods.

Fresh and perishable food products are understood as being those that, due to their natural characteristics, maintain their marketable and consumable qualities for less than thirty days or require regulated temperature conditions for marketing and transport.

- For other food and fast-moving consumer goods, the maximum period is sixty days unless expressly agreed otherwise (never exceeding ninety days).

Fast-moving consumer goods are understood as being those consumables habitually and repeatedly purchased by consumers with a high turnover rate.

- As for products that are neither fresh or perishable nor food or fast-moving consumer goods, payment deadlines are negotiated by both parties: supplier companies and EROSKI Group.

To ensure proper compliance and to guarantee payment deadlines, supplier and creditor companies must issue the invoice or an equivalent payment request and submit it to EROSKI Group immediately upon receipt of the goods or services, ensuring that the invoice can be submitted electronically or on paper; additionally, the relevant EROSKI Group company may issue the invoice on their behalf through self-billing, provided that the supplier company has given prior written authorisation in accordance with Article 5 of Royal Decree 1619/2012 of 30 November, which regulates invoicing obligations.

To process their invoices, the supplier company must issue them in accordance with the requirements of the Invoicing Regulation (Royal Decree 1619/2012 of 30 November). Additionally, it must indicate both the order or direct sales number and the site where the order was delivered or the service provided, as well as the detailed list of the supplied items (units and unit price) or of the services that give rise to the right to payment.

Payments to suppliers and creditors are made every ten days throughout the month, using the payment method and deadline agreed upon with each company.

## E. Goals

EROSKI Group's goal is to comply with Act 3/2004, of 29 December, which establishes measures to combat late payment in commercial transactions.

## F. Governance and oversight model

EROSKI Group's Economic and Financial Department supervises the implementation of this Policy, in collaboration with the Group's Commercial Department and other Departments managing negotiations with third parties. Moreover, the Economic and Financial Department conducts semi-annual reviews to verify compliance with this Policy and take corrective actions when deemed appropriate to improve and ensure compliance.

Similarly, EROSKI Group has an Internal Audit Department that performs audits and specific controls of all processes, such as the one related to this Policy on compliance with legally established payment deadlines to supplier and creditor companies.

## G. Communication of non-compliances and irregularities

The Group's Economic and Financial Department provides a service for suppliers (called "SIP"), which supplier and creditor companies can use for any enquiries regarding the status of their invoices, resolution of issues, and information about payment.

Commercial supplier companies can also get in touch by phone on 94-621 12 32 or by email at [sipadministracion@eroski.es](mailto:sipadministracion@eroski.es). In the case of suppliers to the EROSKI Group company VEGALSA, there is a dedicated email account [tesoreria@vegalsa.es](mailto:tesoreria@vegalsa.es). Suppliers to the FORUM SPORT company should call 94-621 12 39 or email [admonproveedores@forumsport.es](mailto:admonproveedores@forumsport.es).

For other creditor companies, the contact phone number is 94-621 12 55 and the email address is [sip\\_gtos\\_inversion@eroski.es](mailto:sip_gtos_inversion@eroski.es).

A communication channel is also available through the website [www.proveedores.eroski.es](http://www.proveedores.eroski.es), allowing all supplier and creditor companies to check the status of invoices (both those they have issued and those issued by EROSKI

Group companies) with detailed payment information for each, covering the past five years. All supplier and creditor companies can access this service by registering and obtaining a password, allowing them to view information related to their invoices.

Communications regarding non-compliance with this Policy will also be submitted, either anonymously or by name, in good faith and without fear of retaliation, using the internal compliance reporting channel, in the manner established in the corresponding Internal Information and Whistleblower Protection System Policy.

In addition to the Internal Compliance Reporting Channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **H. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in their area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **I. Policy approval, dissemination, and supervision**

The Governing Board of Eroski, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed

appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Human Rights Policy***

## **EROSKI Group**

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Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.





## A. Purpose

At EROSKI Group, we recognise that, as a company committed to sustainable and ethical growth, respect for human rights is fundamental to the development of our activities. We are also convinced that respect for Human Rights is not only a legal obligation, but also an opportunity to generate shared value and build a fairer, more sustainable society.

Through this Human Rights Policy, we therefore express our commitment to respect, protect, and promote universally recognised Human Rights, as defined in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights, as well as the fundamental conventions of the International Labour Organization (ILO), among others.

We recognise that our activities, along with the actions of stakeholders in our value chain, can impact the rights of our employees, customers, suppliers, local communities, and other stakeholders. We therefore work to identify, prevent, mitigate, and, when necessary, remedy any adverse effects on Human Rights related to our operations.

This Human Rights Policy (hereinafter also the "Policy"), aligned with our Corporate Code of Conduct, aims to outline EROSKI Group's commitments to respect and promote Human Rights within the Stakeholder Groups we engage with. Furthermore, the Policy sets out the governance model for supervising compliance with these commitments, and details the main control measures implemented by EROSKI Group to prevent and manage potential adverse effects in this area.

## B. Scope of application

This Policy applies to all companies that form part of the Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, members, and senior managers who make up its areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

At EROSKI Group, we also strive to ensure that our business partners and other collaborators carry out their activities guaranteeing respect for Human Rights, in

accordance with the aforementioned international regulations and conventions and the provisions of this Policy.

By virtue of the foregoing, the commitments set out in this Policy must govern the decisions and actions of all members of EROSKI Group and of all business partners and other collaborators we engage with.

## C. Principles or commitments

Through the following commitments, EROSKI Group promotes respect for the Human Rights of all individuals, and, in particular, the following groups: in-house personnel, employees in the value chain, indigenous peoples, and end consumers and users.

### **Non-discrimination and inclusion, equal opportunities, and professional development**

We prohibit all forms of discrimination and foster dignified, equal, and fair treatment for everyone within EROSKI Group, whether they are professionals or not.

At work, we foster an inclusive, diverse environment based on respect. We ensure that all employment decisions, including recruitment, remuneration, promotion, and training, are based solely on merit, skills, and performance, irrespective of gender, age, ethnic origin, sexual orientation, disability, religion, or any other characteristic. We also support the professional development of all employees by offering training and growth opportunities that help them reach their full potential, in an environment that values individual differences and fosters equity throughout the organisation.

Similarly, our commitment is to make our products and services accessible to all individuals, including individuals with disabilities, and to foster inclusion in all our activities. We adapt our facilities and services for individuals with disabilities and offer products in accessible formats. We also have programmes to train our employees in inclusive care.

### **Health and safety at work**

We recognise that health and well-being are fundamental for the personal and professional development of all our employees, which is why EROSKI Group ensures a safe and healthy working environment at all establishments and facilities in compliance with applicable regulations. To this end, we implement policies,

procedures, and other control measures to identify, prevent, and mitigate physical and psychological workplace risks.

We also ensure dignified working conditions with appropriate hours and wages, and foster a comprehensive culture of well-being by encouraging work-life balance for EROSKI Group professionals.

### **Freedom of association and the right to collective bargaining**

EROSKI Group recognises, respects, and guarantees freedom of association, the right to collective bargaining, and the right to strike for all employees. All employees have the right to form, join (or refrain from joining) unions or organisations of their choice, without fear of retaliation, discrimination, or undue interference. We also foster an open dialogue with employee representatives to ensure effective collective bargaining.

### **Forced labour, slavery, and child labour**

EROSKI Group rejects and prohibits any form of forced labour, slavery, and child labour, ensuring compliance with this commitment in our operations and across our value chain, implementing monitoring, auditing mechanisms, and collaboration with our business partners and other collaborating entities.

### **Privacy and data protection**

Respect for the privacy and data protection of all individuals we engage with is fundamental. We therefore guarantee the protection of personal data, ensuring it is handled ethically and securely through both physical and IT measures, alongside staff training and awareness-raising.

### **Sustainability and the environment**

We promote sustainable, ethical business practices that respect Human Rights and the environment, contributing to the well-being of the communities we operate in. We prioritise responsibly managing generated waste, respecting the environment, and caring for biodiversity and ecosystems in all our activities.

### **Respect for communities**

At EROSKI Group, we recognise and respect the rights, values, cultures, and traditions of the communities in which we operate. We are committed to establishing relationships based on mutual respect, transparency, and communication, ensuring our activities do not compromise their well-being,

livelihoods, or environment. Moreover, we strive to collaborate in promoting their social development, actively contributing to the development of the local economy in the territories in which we operate.

### **Safe and healthy products**

At EROSKI Group, we provide products that meet the highest health and safety standards, safeguarding the well-being of our consumers and end users. Accordingly, it is fundamental to maintain open and transparent communication with our consumers and end users, providing clear and accurate information about our products.

### **Anti-corruption and money laundering**

Our conduct and that of our business partners and other collaborators must be honest and upright. That is why EROSKI Group is firmly committed to zero tolerance of any form of corruption, ensuring it does not contribute directly or indirectly to money laundering by applying control measures and communicating this commitment to our business partners and collaborators.

### **Protection of fair competition**

We recognise that anti-competitive practices harm the market and economy, affecting users, final consumers, and other market operators and their rights. We believe that a competitive market benefits everyone, which is why we forbid all forms of anti-competitive practice.

### **Fiscal responsibility**

At EROSKI Group, we comply with our tax obligations in all markets in which we operate. We consider this fundamental to ensure the development of society and a just and fair distribution of wealth.

## **D. Human Rights Guidelines or standards**

To fulfil the aims of this Policy, EROSKI Group adopts the following general guiding principles:

- Comply strictly with all applicable laws and internal and external regulations governing our organisation and activities. This commitment forms the basis of the ethical behaviour expected from all individuals within the organisation. This principle includes collaboration with competent authorities whenever required.

- Act with honesty, integrity, and loyalty towards the organisation in all transactions and business relationships, whether involving employees, customers, suppliers, competitors, or authorities.
- Comply with all behavioural standards established in the corresponding Corporate Code of Conduct or Ethical Code.
- Establish an effective, autonomous, independent, and robust compliance system that also enables all individuals within the Group to report any irregularities or breaches of the conduct principles outlined in the Code of Conduct, primarily through the appropriate Internal Compliance Reporting Channel. Always with the utmost protection for those using the internal compliance reporting channel.
- Combat corruption and unfair practices by implementing actions and policies to prevent and penalise fraud and bribery. This includes zero tolerance towards any form of corruption through ethical and transparent management and compliance with laws and regulations.
- Equality and inclusive diversity: at EROSKI Group, gender equality is a core strategic principle in organisational management, based on a commitment to integrate equal opportunities for men and women into daily operations, support all forms of diversity (including gender, age, ethnicity, religion, sexual orientation, disability, and socioeconomic background), and foster a respectful environment where everyone feels valued and able to realise their full potential and sense of belonging.
- Training and Development: implemented via an annual training plan that includes key methods for disseminating and reinforcing the most important aspects of the corporate culture.
- Effective Communication: the Group's culture must be fostered through transparency and open dialogue throughout the organisation.
- Communication based on rigorous, useful information that aims to include and foster cooperation among employees and worker members, creating a work environment that encourages professional development, well-being, and leadership in an effective, flexible setting, enabling individuals to grow, contribute to the organisation's success, and identify with the Group's values and strategic objectives.

- Listening Strategy. This entails attentively and actively listening to EROSKI's employees, identifying and proposing solutions to improve their day-to-day experience and fostering commitment and a sense of belonging. This strategy identifies content, channels, groups, times, and methods to explore in order to improve the aspects evaluated.
- Compliance with the Information Security Policy and the Security Manual, based on a risk management approach, thereby protecting information from critical business processes against unauthorised access, ensuring its confidentiality and integrity, and actively managing incidents by all implicated individuals, all aligned with Spanish Data Protection legislation. Among other initiatives, EROSKI aims to raise awareness and inform all employees about best cybersecurity practices through the use of drills.
- At EROSKI, we promote the Digital Transformation area as a key asset for the company's competitiveness, helping various businesses enhance their value propositions by identifying, designing, and implementing innovative digital solutions.
- Promote a culture of innovation that enables the development of new, more sustainable products, services, and business models. Invest in R&D&I in order to improve the effectiveness of processes, reduce environmental impact, and respond to the changing needs of customers and society.
- Profitability and financial solvency by generating profitable, sustainable growth over time, enabling us to adequately reward employees and ensure our financial solvency. Efficient management of economic and financial resources, diversifying income sources and reducing risks.
- Social impact on the environment, developing internal projects and collaborating with others in social action, outreach, culture, environmental protection, promotion of leisure and sport, awareness-raising, etc., with a special focus on local communities.
- Responsible value chain, through the implementation of due diligence practices and supply chain control in relation to the organisation's objectives and legal obligations concerning environmental, human rights, and labour issues. This includes awareness-raising and training of the supply chain.

## E. Governance and oversight model

With the aim of guaranteeing the commitments previously acquired and, ultimately, respect for Human Rights, EROSKI Group has a governance model made up of the following bodies and led by the Governing Board. The social governance model on Human Rights assigns specific roles and responsibilities to the bodies involved in this area.

### **Governing Board**

The Governing Board, as the highest authority, is responsible for approving this Policy and is ultimately responsible for ensuring the necessary control measures to guarantee respect for Human Rights.

### **Regulatory Compliance Committee**

The Compliance Committee is responsible for overseeing effective compliance with this Policy, managing the control measures resulting from it, and ensuring continuous improvement in preventing, detecting, and mitigating adverse effects on Human Rights. Furthermore, it is also in charge of promoting a culture of respect for Human Rights within EROSKI Group and among our business partners and other collaborators.

### **Internal regulations**

In addition to this Policy, EROSKI Group maintains a series of internal regulations to directly or indirectly support and promote Human Rights. The following internal regulations are particularly noteworthy:

- **Corporate Code of Conduct.** This establishes the values and behavioural standards that should guide the day-to-day work of everyone at EROSKI Group, in particular the commitment we have assumed with regards to Human Rights.
- **Criminal Risk Prevention Plan.** The Compliance Policy establishes the principles for preventing, mitigating, detecting, and managing the risk of non-compliance with internal and external obligations through appropriate Policies, procedures, and controls.
- **Anti-Corruption Policy.** EROSKI Group's Anti-Corruption Policy sets out a series of rules and principles to prevent, identify, and penalise practices that may involve acts of corruption (both public and private) in its activities.

- Equality, Diversity, and Inclusion Policy. This establishes the prohibition of any form of discrimination in the treatment of consumers and end users.
- Regulations on data protection and privacy. EROSKI Group has internal regulations to guarantee the right to privacy and the protection of personal data. Such regulations are aligned with the requirements of applicable data protection regulations.
- Manual for the Prevention of Money Laundering and Terrorist Financing. In compliance with our commitment to the fight against money laundering and with the aim of complying with applicable legislation in the matter, we have a Manual on the Prevention of Money Laundering and Terrorist Financing that describes the internal control system in place.
- Sexual Harassment Protocol. We have a specific protocol for the treatment of cases of sexual and gender harassment in the workplace.
- Policies related to sustainability and environmental protection. In line with our commitment to environmental protection and sustainability, we have implemented a series of policies that allow us to promote and help meet objectives in this area. Most notable is the Environmental Policy, which focuses its efforts on minimising our impact on climate change, making sustainable use of natural resources, promoting the circular economy, and driving the preservation of biodiversity, among other matters.
- EROSKI's Ten Health and Sustainability Commitments. Aligned with the Sustainable Development Goals and EROSKI Group's community commitment, we have established ten commitments as a roadmap to serve consumers and society in general, ensuring the sustainability of our services and products from an environmental, social, and economic perspective.

### Communication channels

- Internal Compliance Reporting Channel. We have an Internal Compliance Reporting Channel (see section D of this Policy), which is a fundamental mechanism for reporting irregularities and behavioural standards contrary to our ethical principles or outside the framework of regulatory compliance.



- Customer Care Channel. We provide accessible, effective customer service channels to maintain open, transparent communication with our consumers and end users.

## F. Communication of non-compliances and irregularities

Everybody at EROSKI Group is required to comply with this Policy and all pertinent Human Rights legislation, and to help enforce it by seeking clarification on any questions and reporting any irregular behaviour they observe.

All individuals this Policy applies to are expected to report any irregularities or breaches of the principles and commitments outlined herein, whether involving individuals within EROSKI Group or third-party entities we engage with, using the established channels.

The aforementioned individuals must report any irregularities they identify via the Internal Compliance Reporting Channel using the following methods:

- In writing via the online form, available in Nexo EROSKI, Prisma, and on the EROSKI, Forum Sport, Caprabo, and Vegalsa websites.
- Verbally request an in-person meeting or videoconference (using MS Teams or similar) to provide information to the delegate of the Internal Information System or to the individual responsible for the Compliance Office.

All communications are managed in accordance with the Internal Information System and Whistleblower Protection Policy and the Information Management Procedure. Communications may be made anonymously if the whistleblower so wishes, with the identity of the latter being kept confidential in any case, even if they choose to identify themselves. Moreover, EROSKI Group will not tolerate reprisals against anyone who uses the established procedures to report irregular conduct.

## G. Duty of compliance and disciplinary system

The procedure for reporting any conduct that breaches this Policy, together with its investigation and any potential disciplinary action, will be carried out according to our disciplinary system, which comprises socio-labour regulations applicable to the partner or employee involved, or, where appropriate, other pertinent legal provisions, without prejudice to any corporate, labour, civil, or criminal liabilities that the person in breach may incur.

Similarly, if third parties or entities (such as employees or commercial partners) are found to have breached this Policy or applicable regulations, EROSKI Group reserves the right to take any legally permitted measures and, if necessary, terminate the employment, commercial, or any other type of relationship.

## H. Policy approval, dissemination, and supervision

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Audit and Compliance Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

Any amendments to the Policy will be approved after a proposal from the Compliance Committee whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Regulatory Compliance Committee will ensure the dissemination and understanding of this Policy among all relevant individuals, and it will be available to all members and employees on our intranet in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

The Policy is published on EROSKI Group's website and corporate intranet. It will also be submitted to EROSKI Group Personnel and communicated, as applicable, to third parties or entities the Group engages with.

The Audit and Compliance Committee will periodically assess compliance with this Policy, through the communications reports received via the compliance reporting channel, as provided by the Regulatory Compliance Committee, and will establish

the appropriate controls it considers necessary, which will be reported to the Governing Board.

# ***Occupational Safety Policy***

## **EROSKI Group**

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Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

Both Act 31/95 on Occupational Health and Safety and Act 54/03 reforming the Regulatory Framework on Occupational Health and Safety emphasise the need to integrate prevention at all company levels and foster a genuine culture of occupational safety.

Effectively integrating occupational safety into work practices will control risks, improve preventive measures, and detect deficiencies that can lead to new risks.

Article 23 of Act 31/95 requires the preparation of a Health and Safety Plan, which EROSKI Group prepares annually and which serves not only as a formal compliance measure, but also as a tool to effectively integrate occupational safety across the Group's various businesses.

This Policy establishes principles and action criteria aimed at achieving effective occupational risk prevention within the organisation.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles and commitments

EROSKI Group, a leading company in the distribution sector, is committed to maintaining its position as the best way to fulfil its corporate mission:

*"We are a grocery stores group whose primary mission is to generate current and future business results in order to:*

- *Create wealth in the local environment.*
- *Satisfy consumers and employees.*

- *Promote healthy diets.*

*At EROSKI, we are guided by cooperative values and believe in participatory management and collaborative work."*

EROSKI Group believes that guaranteeing a safe and healthy work environment is fundamental, regardless of job position.

EROSKI Group, recognising that all individuals within the organisation bear responsibility for managing Occupational Health and Safety according to their respective levels of responsibility, follows a systematic approach as key to the practical implementation of this principle based on recognised standards, defining its General Policy in this area as proactive and integrated.

EROSKI Group's Occupational Health and Safety Policy is therefore implemented via an Occupational Health and Safety management system, incorporating key elements such as regularly setting prevention objectives, complying with applicable legislation, adapting to technological advancements, and a commitment by senior management to continuously improve Occupational Health and Safety.

To implement this Policy, EROSKI Group's Senior Management provides its employees with all the necessary resources and regularly updates them on the established objectives and the results achieved.

Furthermore, EROSKI Group's Senior Management is firmly committed to consulting, involving, and informing internal employees, while also implementing appropriate training programmes to ensure that Occupational Health and Safety becomes an integral part of the company's activities.

Social Area Management undertakes to periodically review this Policy based on the results of the annual System review.

## D. Guidelines or standards

To develop the principles outlined in this Policy, EROSKI Group adopts the following general action criteria:

- Adhere to applicable current international and national legislation.

- Develop a Prevention Plan and an Occupational Health and Safety management system.
- An annual report will be provided by the Group-wide Occupational Safety Service, encompassing all companies within EROSKI Group. This Report will follow the standard established in current legislation.

This Policy aligns with internationally recognised instruments (including the fundamental rights and freedoms of the United Nations Charter, ILO declarations, and OECD guidelines) and expressly rejects human trafficking, forced labour, compulsory labour, and child labour, among many other commitments and obligations.

## **E. Goals and objectives**

The goals regarding this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan.

## **F. Governance and oversight model**

Compliance with this Policy must be led by the highest-level bodies of the organisation. The governing bodies will be the highest authority responsible for the Occupational Safety Policy. Employee and member representatives will, through the corresponding Health and Safety Committees, participate within the legal competencies and powers granted to them.

Social Area Management will oversee the implementation of and compliance with all established preventive plans and measures, ensuring that the necessary resources are in place. It will also be responsible for monitoring and supervising these measures.

## **G. Communication of non-compliances and irregularities**

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **H. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in their area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **I. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Board of Directors within the multi-annual review set out in the Strategic Plan or within the framework of the management plan, in order to ensure alignment with current regulations and advancements in best practices.

The Social Area will ensure this Policy is disseminated by making it available to the general public through the established compliance channels (including the corporate website) in order to prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.



# ***Equality, Diversity, and Inclusion Policy***

**EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

Ending inequalities is a transformative process intrinsically linked to our identity as a Group with a cooperative parent company. Accordingly, EROSKI Group adheres to the principle of non-discrimination, as set out in the founding statutes of the parent Company and its Code of Conduct, motivated by diversity of culture, gender, identity, sexual orientation, abilities, generational factors, or any other characteristic. This commitment also applies throughout our value chain.

The aim of this Equality, Diversity and Inclusion Policy at EROSKI Group is to establish a clear, committed framework to guarantee equality and diversity in all aspects of the organisation. This includes prohibiting all forms of discrimination, promoting equal opportunities and inclusion, and establishing procedures to prevent, mitigate, and address any instances of discrimination that may occur.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles and commitments

We are a group of primarily grocery stores whose primary mission is to deliver current and future business results in order to:

- Achieve business results
- Ensure health and well-being
- Satisfy consumers

At EROSKI Group, we are guided by cooperative values and believe in participatory management and collaboration at work.

EROSKI Group considers the following principles as the foundation for implementing this Policy:

- Respect and dignity
  - Treat everyone with respect and dignity, regardless of their personal or professional attributes.
- Non-discrimination
  - Ensure that no discrimination occurs at any stage of employment or in supplier and customer relationships, based on any aspect of diversity.
- Equal opportunities
  - Foster and guarantee equal opportunities in recruitment, promotion, training, and professional development for all employees.
- Inclusion
  - Ensure an inclusive working environment where everyone feels valued and respected, and where diversity of ideas and perspectives is encouraged.
- Prevent and manage harassment
  - Implement preventive measures against harassment and establish clear procedures to manage and resolve any incidents of harassment or discrimination both effectively and confidentially.
- Transparency and communication
  - Communicate policies and procedures concerning equality and diversity clearly and transparently, ensuring all employees remain informed.
- Awareness
  - Carry out awareness activities at all levels of the organisation to foster a culture of equality.
- Accessibility
  - Ensure equitable access to resources, facilities, and opportunities for all employees, customers, and suppliers within the organisation.
- Assessment and continuous improvement
  - Regularly assess the effectiveness of policies and actions implemented on equality and diversity, making any adjustments necessary to ensure continuous improvement.

- Participation and commitment
  - Encourage the active participation and commitment of all employees to foster and maintain a diverse and inclusive working environment.

EROSKI Group undertakes to:

- Foster effective equal opportunities in recruitment, hiring, training, professional development, and internal promotion processes.
- Foster balanced gender representation at all levels of the organisation, ensuring equitable participation in decision-making.
- Encourage the inclusive recruitment of individuals with diverse abilities, while ensuring accessible working conditions.
- Maintain a safe and respectful working environment through the implementation of effective, confidential mechanisms for reporting and managing complaints (Internal Compliance Reporting Channel).
- Foster work-life balance by implementing measures that ensure harmony between work, personal, and family life.
- Ensure pay equity, eliminating any unjustified wage gaps.
- Deliver awareness and training programmes for all employees, focusing on promoting diversity, equality, and inclusion.
- Collaborate with suppliers and partners who share our commitment to equality and diversity.
- Regularly evaluate the equality, diversity, and inclusion policies and actions, implementing improvements to ensure their effectiveness.

## **D. Guidelines or standards**

To develop the principles outlined in this Policy, the Group adopts the following general action criteria:

- Adhere to current international and national legislation as set out in the Declaration of Human Rights, the Workers' Statute, and the various applicable general agreements.
- Comply with the SDGs relevant to the matter.
- Develop an Equality, Diversity and Inclusion Plan that regulates and develops the defined Policy.
- A Plan Monitoring and Oversight Committee is established, in accordance with Article 9.5 of Royal Decree 901/2020, of 13 October, which regulates equality plans and their formal registration.

## E. Goals and objectives

The goals regarding this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan.

## F. Governance and oversight model

Compliance with this Policy must be led by the highest-level bodies of the organisation. The governing bodies will be the highest authority responsible for the Equality, Diversity, and Inclusion Policy. Employee and member representatives will participate within the legal competencies and powers granted to them.

Management will oversee implementation and compliance with all established plans and measures, ensuring that the necessary resources are in place. It will also be responsible for monitoring and supervising these measures.

## G. Communication of non-compliances and irregularities

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## H. Duty of compliance and disciplinary system

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in every area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

The procedure for reporting any conduct that breaches this Policy, together with its investigation and any potential disciplinary action, will comply with socio-labour regulations applicable to the employee or worker involved, or other pertinent legal provisions, without prejudice to any corporate, labour, civil, or criminal liabilities that the person in breach may incur.

## I. Policy approval, dissemination, and supervision

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved by the Governing Board after a proposal from the Sustainability Committee and Management Board within the multi-annual review set out in the Strategic Plan or within the framework of the management plan in order to ensure alignment with current regulations and advancements in best practices.

Management will ensure the dissemination of this Policy by making it available to the public through established channels to ensure compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Remuneration Policy***

## **EROSKI Group**

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Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

This document sets out guidelines for pay and provides a conceptual definition of remuneration based on the Valuation Model, including the regulatory framework governing the application of remuneration and its annual update.

The remuneration system is made up of the following items:

- Remuneration Policy
  - Goals of the Remuneration Policy: stating the purpose of the remuneration.
  - Principles of the Remuneration Policy: The remuneration model developed must adhere to fundamental characteristics that form its basis.
- Assessment model: basic architecture of the model that supports the conceptual and methodological definition of fixed pay calculation.
- Applicable regulations for the remuneration system: including the regulatory framework governing its application, the classification levels of the work centres, and the manual for the evaluation of conditions and risks.
- Labour regulations: approved annually and regulating the parameters of the remuneration system (among other aspects).

The Remuneration Policy sets out the criteria designed to ensure alignment with the strategic direction and the characteristics of the corporate Group's organisational model.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.



## C. Principles or commitments

### **Internal equity**

We ensure internal equity by establishing a clear, understandable, and universally accepted relationship between the organisational content of job roles and their associated remuneration.

To achieve this, we will use a classification system for job roles that makes it easier to determine a benchmark remuneration for each job type.

We will avoid generating comparative grievances by setting base reference remunerations according to professional level.

### **Wage equity**

The pay range between roles with higher organisational content and those with less will be below the market level.

### **External competitiveness**

Remuneration should consider the most widespread distribution levels within companies in the sector in order to attract and retain human resources. Market standards will be used as a benchmark when determining the pay for each level within our organisation (using comparisons based on job type).

Considering these criteria, it follows that the business organisation is dynamic and evolves in an increasingly competitive environment, with roles developing alongside the organisation and people growing with the roles they hold.

### **Differential contribution**

Pay should acknowledge each individual's contribution to the company's success and development, so that it can, together with other methods, motivate and retain them while encouraging consistently high performance.

Accordingly, we will differentiate based on each individual's measurable contribution to effectively carrying out their duties, with a focus on improving efficiency and effectiveness in fulfilling responsibilities and creating increasing value in processes and customer service.

### **Flexibility**

Pay must be adaptable and flexible to the company's legal reality and organisational development, as well as to potential changes in the sector and environment.

Moreover, it must always be sustainable according to the Organisation's current situation (linked to results and business dynamics, and, ultimately, to the profit and loss account).

## **D. Guidelines or standards**

To implement the principles outlined in this Policy, EROSKI Group adopts the following general action criteria:

- Adhere to current international and national legislation as set out in the Declaration of Human Rights, the Workers' Statute, and the various applicable general agreements.
- Comply with the SDGs relevant to the matter.
- Develop an internal agreement to regulate and develop the defined model.
- Establish an effective, autonomous, independent, and robust compliance system for this Policy.

## **E. Goals**

The goals regarding this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan.

## **F. Governance and oversight model**

The governing and management bodies whose functions and responsibilities are detailed below are responsible for governance and oversight in remuneration matters:

- The Governing Board is the body responsible for approving EROSKI Group's Remuneration Policy and ensuring and monitoring its development over

time. It will approve the regulations applicable to each company and, as the appeals body, make decisions on job grading.

- The Board of Directors of the Group proposes to the Governing Board any modifications deemed to affect the Group's Policy. It decides on technical improvements linked to the development of the model. It also reports on applicable regulations and the development of various companies.
- The governing bodies of the Group's companies are tasked with approving the model within their scope of action, proposing any improvements for the Social Area regarding development and application, and deciding on the company's annual increments.
- The Social Area is responsible for proposing model improvements and tools; communicating job evaluation results; notifying each post holder of the corresponding decisions; and applying appropriate measures for remuneration purposes under this regulation.
- Each company may implement any additional mechanisms it considers necessary to develop this Policy within its scope.

## **G. Communication of non-compliances and irregularities**

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **H. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in all areas of their responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **I. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and Board of Directors within the multi-annual review set out in the Strategic Plan or within the framework of the management plan, in order to ensure alignment with current regulations and advancements in best practices.

The Social Area will ensure this Policy is disseminated by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Water and Marine Resources Management Policy***

**EROSKI Group**

Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

The purpose of this Policy is to establish the general principles and underpin the foundations for the water and marine resource management strategy, while also addressing the identification, assessment, management or remediation of pertinent incidents, risks, and opportunities related to water and marine resources.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

Water is a precious and increasingly scarce resource, which has a particular impact on our value chain. Our sensitivity to water is reflected in our commitments:

Our value chain:

- Encourage the value chain to optimise water consumption by minimising the water footprint, providing particular support to smaller farming and livestock companies.
- Support the value chain in the responsible use of fertilisers and phytosanitary products to reduce water contamination from these chemicals.
- Comply with our Sustainable Fishing and Aquaculture Policy (see Sustainable Fishing and Aquaculture Policy).

Our activity:

- Manage water resources responsibly and efficiently.

- Comply with current water legislation.
- Periodically analyse water stress and drought risk at each work centre by following the specific procedure for calculating water consumption and identifying water stress and drought risk zones.
- Convene the Drought Committee whenever work centres in drought-risk zones and/or high water stress are on alert, to enable measures to be taken to adjust water use accordingly.
- Comply with the specific procedure concerning discharge testing and maintenance of activities at petrol stations in order to prevent and reduce water pollution.
- Monitor water consumption in order to identify leaks or misuse.
- Facilitate the management of water-related incidents through the internal information system.
- Foster knowledge and internal training of the Group's employees around water consumption.

Use of our products:

- Comply with current legislation on microplastics to prevent related pollution of the natural environment, especially water.
- Foster responsible water consumption habits among consumers.

This Policy aligns with SDGs 6 (Clean Water and Sanitation), 12 (Responsible Production and Consumption), and 14 (Life Below Water).

## D. Goals

The goals of this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan, and progress will be reported in the sustainability report, as regulated by Directive 2022/2464.

## E. Governance and oversight model

It is the responsibility of the administrative body of the Company and of the Group companies to oversee the performance of the objectives included in the management and strategic plans regarding water and marine resources. It is the responsibility of the Sustainability Committee to propose and advise the Board of Directors in developing and implementing the objectives related to water and marine resources. To this end, the Committee relies on the collaboration of businesses, corporate departments, and the Sustainability Department. It also reports to the Board of Directors on the achievement of these objectives and any possible deviations, and recommends improvements as appropriate.

The Sustainability Department will oversee the implementation of and compliance with this Policy, working in collaboration with the departments involved in achieving the established objectives and goals, and will report to the Sustainability Committee.

The Drought Committee will also meet whenever work centres in drought risk and/or high water stress zones are on alert, so that necessary measures can be taken to adjust water use accordingly. This Committee will report to the Sustainability Committee on its actions and measures adopted.

## F. Communication of non-compliances and irregularities

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.



## **G. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in their area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **H. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices. The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Circular Economy Policy***

## **EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

The purpose of this Policy is to establish the general principles and lay the foundations that will govern the Group's circular economy strategy, align its actions with EROSKI Group's Purpose and Values, and ensure compliance with the guidelines contained in other governance and sustainability system rules. It also addresses the identification, assessment, management, or remediation of pertinent incidents, risks, and opportunities related to the use of resources and the circular economy.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

In an increasingly pressing global context of resource scarcity and environmental challenges, EROSKI Group recognises the importance of adopting business practices aligned with the waste hierarchy criteria established by current regulations, promoting efficient use of resources and waste reduction while also encouraging reuse and recycling. This approach, bearing in mind the Circular Economy categorisation system proposed by the European Commission, has led us to the following commitments:

- Containers and packaging:
  - Encourage the sale of fresh, unpackaged produce by allowing customers to bring their own containers.
  - Offer reusable container options for consumers, such as Tupperware-style food containers for the butcher, deli, and fish sections, or mesh bags for loose fruit and vegetables.
  - Work with our supplier companies to ecodesign our own-brand packaging and wrapping, improving recyclability and reducing impact

by encouraging the use of renewable or recycled materials and other measures.

- Implement regulatory-compliant reuse solutions for packaging.
- Prevent food waste:
  - Adjust orders and stock to demand in order to minimise food surpluses.
  - Adapt commercial sales formats for different consumer segments.
  - Improve the cold chain in order to extend food shelf life and reduce waste at the point of sale.
  - Carry out campaigns to offer fruits and vegetables that, despite being considered unattractive due to their appearance or size, remain in optimal condition for consumption.
  - Foster the sale of food close to its expiry date.
  - Donate surplus food to those in need or, if this is not possible, for use as animal feed.
- Waste management:
  - Move forward with digital communication with customers in order to cut down on the use of paper.
  - Encourage reverse logistics, from stores through to platforms and suppliers, in order to enable proper reuse and recycling of organic and inorganic waste.
  - Annually declare the packaging and wrapping of our products, electrical appliances, batteries, oils, and lighting to Collective Extended Producer Responsibility Systems (SCRAP), ensuring the correct recovery and management of waste derived from use of our products.
  - Provide consumers with collection points in our stores for different types of waste, such as batteries, electrical appliances, coffee capsules, etc.
- Other actions:
  - Engage the value chain and raise awareness around the circular economy, providing special support to smaller supplier companies.
  - Collaborate with NGOs, manufacturers, technology centres, public administrations, and other stakeholder groups to foster research and implement innovative projects that support the circular economy.

- Foster knowledge and internal training of the Group's employees around the circular economy.
- Foster circular consumption habits among consumers.
- Offer consumers products aligned with current and future design regulations related to circularity.

This Policy aligns with SDGs 9 (Industry, Innovation, and Infrastructure) and 12 (Responsible Production and Consumption).

## D. Goals

The goals of this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan, and progress will be reported in the sustainability report, as regulated by Directive 2022/2464.

## E. Governance and oversight model

It is the responsibility of the administrative body of the Company and the Group companies to oversee the performance of the objectives included in the management and strategic plans regarding the circular economy. It is the responsibility of the Sustainability Committee to propose and advise the Board of Directors in developing and implementing the objectives related to the circular economy. To this end, the Committee relies on the collaboration of businesses, corporate departments, and the Sustainability Department. It also reports to the Board of Directors on the achievement of these objectives and any possible deviations, and recommends improvements as appropriate.

The Sustainability Department will oversee the implementation of and compliance with this Policy, working in collaboration with the departments involved in achieving the established objectives and goals, and will report to the Sustainability Committee.

## F. Communication of non-compliances and irregularities

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via

the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **G. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in their area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **H. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

# ***Animal Welfare Policy***

## **EROSKI Group**

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Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

This policy sets out the principles and criteria for ensuring and maintaining animal welfare, focusing on the conditions in which animals live and, when relevant, how they are slaughtered. Animal welfare refers to the physical and psychological state of animals, ensuring their fundamental needs are met ethically and responsibly. It implies that animals involved in the supply chain (and at all stages) are treated with respect and dignity.

This Policy applies to fresh products marketed under any of our own brands originating from cattle, pig, sheep, and rabbit farms dedicated to meat production; chicken and turkey farms also dedicated to meat production; and laying hen farms dedicated to egg production. It also applies to cattle farms focused on milk production when marketed under any of our own brands, as well as to products from any of our brands that include egg as an ingredient.

Furthermore, this Policy encompasses the framework concerning Animal Welfare for fish farming (aquaculture) operations; in this regard, this Policy should be read in conjunction with the Sustainable Fishing and Aquaculture Policy.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles and commitments

This Policy is founded on the following principles and commitments, taking a comprehensive approach that complies with legal regulations and aligns with best practices in animal welfare.



### **Respect for Animal Life**

The fundamental principle of Animal Welfare is respect for the basic rights of animals. At EROSKI Group, we recognise that animals are sentient beings that deserve to be treated with dignity and consideration, avoiding unnecessary suffering and supporting their physical and emotional health.

### **Compliance with the Five Freedoms of Animal Welfare**

At EROSKI Group, we will respect and apply the Five Freedoms of Animal Welfare throughout the supply chain.

- Well fed animals, free from hunger and thirst, with access to a suitable diet and water.
- Animals in a comfortable, appropriate environment that is clean and safe.
- Animals in good health, receiving proper care to prevent disease, pain, or injury, with rapid, accurate diagnosis and appropriate treatment.
- Animals free to express their natural and instinctive behaviours, providing sufficient space and proper facilities with appropriate conditions.
- Animals in a stable, safe environment that avoid fear, stress or physical or emotional distress.

### **Regulatory Compliance**

At EROSKI Group, we will ensure compliance with all applicable legislation, both nationally and internationally, throughout the supply chain. This involves working with the pertinent Public Administrations in their supervisory role over facilities and processes to ensure compliance with current Animal Welfare legislation.

### **Involvement of the entire supply chain**

The Animal Welfare principles underpinning this Policy will apply throughout the supply chain and will be adopted by EROSKI Group's supplier companies for the products in question.

### **Promotion of Animal Welfare**

At EROSKI Group, we will foster the inclusion of Animal Welfare principles and practices throughout our supply chain, including processed products containing

ingredients of animal origin, and will encourage supplier companies of other brands not owned by EROSKI Group to improve their Animal Welfare standards.

At EROSKI Group, we will foster the consumption of animal welfare products among our customers through clear, transparent labelling that enables responsible consumer choice.

At EROSKI Group, consistent with our identity as a consumer organisation, we will educate and inform consumers about Animal Welfare, acting as a proactive and responsible agent in promoting responsible and sustainable consumption patterns in society.

## D. Standards and Commitments

The above principles are set out in guidelines primarily based on the adoption of the Welfair standard, the ECC or European Chicken Commitment, and the GlobalG.A.P. standards for farmed fish (aquaculture), as described below.

Main reference standards:

- **Welfair:** The Welfair label fosters Animal Welfare by adhering to the stringent European Welfair Quality and AWIN standards, which evaluate feeding, housing, health, and natural behaviour. Certification entails annual inspection and supervision of farms and slaughterhouses by examiners trained in European Animal Welfare protocols. This training and monitoring is conducted by the IRTA (Institute of Agrifood Research and Technology) and Neiker technology centre.
- **European Chicken Commitment:** The European Chicken Commitment, promoted by 36 organisations across 19 countries, is a voluntary agreement aimed at improving broiler chicken animal welfare standards. It requires compliance by 2026 with various requirements (relating to facility density, the choice of slow-growing breeds, lighting, and air quality, among others) that exceed the current minimum legal requirements. However, in 2023, the associations behind the ECC announced that unexpected economic and geopolitical challenges, which have created significant problems for the industry, require moving from a fixed 2026 deadline to a more flexible approach. Working with companies on a case-by-case basis, they will establish ambitious yet achievable timelines to implement the European Chicken Commitment (ECC) in their supply chains.

- GlobalG.A.P.: The GlobalG.A.P. aquaculture standard is an international set of standards covering the entire seafood production supply chain. Recognised by more than 100 countries and the Global Food Safety Initiative (GFSI), the GlobalG.A.P. standard provides guidance on sustainable production, worker health and safety, and product quality, enabling organisations to keep pace with the increasing demand from consumers and retailers for high-quality seafood with a high welfare level. The standard also demonstrates to consumers and retailers their commitment to producing safe, sustainable food, and can help open doors to new markets.

## Guidelines by product type

### Chicken

All chicken products marketed under our own brands will hold Welfair certification.

Moreover, EROSKI Group will progress in complying with the stringent management and animal welfare standards required by the European Chicken Commitment (covering aspects such as animal density, selection of slow-growing breeds, lighting, and air quality) within the much-needed sustainable transformation of prevailing farming systems.

### Turkey

All turkey products marketed under our own brands will hold Welfair certification.

### Rabbit

All rabbit products marketed under our own brands will hold Welfair certification.

### Lamb

At EROSKI Group, we will ensure that all lamb marketed under our brands holds Welfair certification, which is mandatory for our EROSKI NATUR brand.

### Pork

At EROSKI Group, we will ensure that all pork marketed under our brands holds Welfair certification, which is mandatory for our EROSKI NATUR brand.

## **Beef**

All nationally sourced beef marketed under our own brands will have Welfair certification. At EROSKI Group, we will strive to incorporate this benchmark standard for non-nationally sourced beef under our own brands.

At EROSKI Group, for our EROSKI NATUR brand, we will only work with products that have Protected Geographical Indications (PGIs), or, failing this, choose those certified with recognised Quality Marks from various national beef origins, which also have their own Animal Welfare certifications (such as Euskal Okela, Ternera de Navarra, Ternera Gallega) or hold Welfair certification (including Ternera Balear, Ternera Provedella, Ternera del Pirineo).

All milk we market under our EROSKI brand will come from Welfair-certified facilities.

## **Fresh processed meat products**

For fresh processed products we market under our brands, EROSKI Group will work with supplier companies holding the Welfair label, which will be progressively extended to cover the full range of our brands.

## **Eggs**

All eggs marketed under our own brands will come from Welfair-certified farms.

Furthermore, at EROSKI Group, we pledge not to sell eggs from caged hen farms under our own brands, fulfilling this commitment by 2026.

Additionally, EROSKI Group commits to gradually eliminate egg as an ingredient in our own brand processed products unless sourced from non-caged hen farms, with the goal of fulfilling this commitment by 2026.

## **Aquaculture**

All farmed marine aquaculture fish marketed under our own brands will come from facilities with GlobalG.A.P. certification.

## **Others**

At EROSKI Group, we will ensure responsible use of antibiotics in the supply chain, aligning with the commitments published in the National Antibiotic Resistance Plan, for the specified species.

At EROSKI Group, we will ensure responsible transport of live animals in our supply chain, in compliance with European Regulation 1/2005, of 22 December 2004, concerning the protection of animals during transport and related operations.

At EROSKI Group, we will establish controls, audits, and monitoring plans throughout our supply chain to ensure compliance with this Policy.

## **E. Goals**

The goals regarding this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan.

## **F. Governance and oversight model**

Compliance with this Policy must be led by the highest-level bodies in the organisation, to which end it must be incorporated as a framework for the Commercial Area teams responsible for the products in question, as well as for other teams with a lesser but relevant involvement (such as Logistics and Transport, and Point of Sale), in relation to the applicable traceability and communication criteria.

The governing bodies are the highest authority responsible for the Animal Welfare Policy.

## **G. Communication of non-compliances and irregularities**

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## H. Duty of compliance and disciplinary system

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in every area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## I. Policy approval, dissemination, and supervision

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices. Without prejudice to other considerations, potential updates will be based on the results of independent external audits (such as those conducted to ensure compliance with its commitments as a member of ISSF or the chain of custody of certifications like MSC or GlobalG.A.P.), systematic internal audits of the supply chain (including suppliers of products marketed under any of our brands, transport from origin, platforms and distribution transport, and points of sale), implementation of the HACCP (Hazard Analysis and Critical Control Points) methodology, and perception surveys of Stakeholder Groups.

The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.

Those involved in the management of the affected products must be aware of and apply this Policy, including any future updates and the more detailed working criteria deriving from it.

# ***Climate Change Mitigation and Adaptation Policy***

**EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.





## A. Purpose

This Policy aims to establish the general principles and provide the foundation that should guide the Group's climate change mitigation and adaptation strategy at a global level, covering the identification, evaluation, management, or remediation of significant incidents, risks, and opportunities related to climate change mitigation and adaptation, energy effectiveness, and the deployment of renewable energy, among other things.

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

In non-controlled investee companies where this Policy does not apply, alignment of their own Policies with those of the Group will be encouraged through the Group's representatives in their governing bodies.

## C. Principles or commitments

At EROSKI Group, we are committed to becoming a carbon-neutral company by 2050. To fulfil our commitment, we will comply with the following fundamental operating principles, to be progressively adopted across all our activities and businesses:

In terms of mitigating climate change:

- Define and evaluate emissions reduction targets within the context of each Strategic Plan, aligned with the objectives of the Paris Agreement and adapting them to future science-based updates. We will develop a transition plan that includes these reduction targets.
- Encourage efficient, responsible energy use and foster habits that support this practice, involving the Stakeholder Groups.
- Continue the transition towards renewable energy supply, either by consuming renewable energy or installing photovoltaic panels and other renewable sources.

- Continue advancing in installing LED lighting, implementing automatic systems, and replacing refrigerants with others with a lower global warming potential (GWP).
- Gradually renew the transport fleet with vehicles emitting lower greenhouse gases.
- Drive innovation in technologies that are more efficient and less intensive in greenhouse gas emissions, and progressively introduce them in the Group's facilities and activities.
- Apply the waste management hierarchy (this point is developed in more detail in our Circular Economy Policy).

In terms of adapting to climate change:

- Integrate climate change into strategic planning, decision-making, risk assessment, management, and reporting processes, following the guidelines of the *Task Force on Climate-related Financial Disclosures* (TCFD) and the IFRS S2 *Climate-related Disclosures* standard (or other reference standards), to improve climate governance, report on risks and opportunities, and thereby enhance company resilience.
- Help raise public awareness about climate change, its effects, and potential solutions, along with the urgent need to take action, through initiatives aimed at generating knowledge and encouraging climate action. All this will be carried out in line with EROSKI Group's commitment to respect the right to a clean, healthy, and sustainable environment for all the communities we operate in.
- Foster knowledge and provide internal training to EROSKI Group employees on climate change.
- Engage the value chain and raise awareness of climate change, encouraging the adoption of practices to reduce the carbon footprint, with particular focus on smaller suppliers that have fewer resources to do so.
- Support the main milestones of the global climate agenda regarding climate change.
- Establish an Environmental Management System (EMS) for EROSKI Group, in order to evaluate, analyse, manage, and reduce environmental risks,

improve resource management, and optimise investments and costs by incorporating relevant climate variables.

This Policy aligns with SDGs 7 (Affordable and Clean Energy), 9 (Industry, Innovation, and Infrastructure), 12 (Responsible Production and Consumption), and 13 (Climate Action).

## D. Goals

At EROSKI Group, we are committed to becoming a carbon-neutral company by 2050. The goals of this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan, and progress will be reported in the sustainability report, as regulated by Directive 2022/2464.

## E. Governance and oversight model

It is the responsibility of the administrative body of the Company and the Group companies to oversee the performance of the objectives included in the management and strategic plans regarding climate action. It is the responsibility of the Sustainability Committee to propose and advise the Board of Directors in developing and implementing the objectives related to climate change. To this end, the Committee relies on the collaboration of businesses, corporate departments, and the Sustainability Department. It also reports to the Board of Directors on the achievement of these objectives and any possible deviations, and recommends improvements as appropriate.

The Audit and Compliance Committee supervises the effectiveness of the internal control and risk management system for the objectives in this area.

The Sustainability Department will oversee the implementation of and compliance with this Policy, working in collaboration with the departments involved in achieving the established objectives and goals, and will report to the Sustainability Committee.

## F. Communication of non-compliances and irregularities

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via

the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **G. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in their area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **H. Approval, dissemination and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices.

The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee

compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities

## I. Glossary

### TCFD

Acronym for the *Task Force on Climate-related Financial Disclosure*. The Financial Stability Board (FSB) established the Task Force on Climate-related Financial Disclosures (TCFD) in 2015 in order to enhance and increase climate-related financial disclosures.

In 2017, the TCFD published recommendations for climate-related financial disclosures to help companies provide better information, thereby supporting market transparency and enabling more informed allocation of capital.

The disclosure recommendations are structured around four thematic areas representing core elements of business operation: governance, strategy, risk management, and metrics and targets. The four recommendations are interconnected and supported by 11 disclosure recommendations, which complete the framework by providing information to help investors and others understand how reporting organisations consider and evaluate climate-related risks and opportunities.

Following the publication of the TCFD recommendations, the FSB entrusted the Task Force with promoting the adoption of the TCFD framework, providing additional guidance, supporting educational efforts, monitoring climate-related financial disclosure practices for alignment with TCFD recommendations, and producing annual status reports until 2023.

Following the release of the 2023 Status Report by the Task Force, the TCFD has been dissolved at the FSB's request.

[Task Force on Climate-Related Financial Disclosures | TCFD \(fsb-tcfd.org\)](https://fsb-tcfd.org)

### IFRS S2 Climate-related Disclosures

In March 2022, the International Sustainability Standards Board (ISSB) published the IFRS S2 Climate-related Disclosures Draft, integrating and developing the recommendations of the Task Force on Climate-related Financial Disclosures

(TCFD) and incorporating industry-specific disclosure requirements derived from the SASB Standards.

IFRS S2 establishes requirements for disclosing information on an entity's climate-related risks and opportunities. Specifically, IFRS S2 requires an entity to disclose information that allows users of general-purpose financial reports to understand:

- The governance processes, controls, and procedures the entity uses to oversee, manage, and monitor climate-related risks and opportunities.
- The entity's strategy for managing climate-related risks and opportunities.
- The processes the entity uses to identify, assess, prioritise, and monitor climate-related risks and opportunities, including whether these processes are integrated into the entity's overall risk management process and how.
- The entity's performance in relation to its climate-related risks and opportunities, including its progress towards any climate-related targets it has set, as well as those mandated by legislation or regulation.

#### IFRS – IFRS S2 Climate-related Disclosures

# ***Sustainable Fisheries and Aquaculture Policy***

**EROSKI Group**



Version	Date	Actions
001	27-02-2025	Approved by Eroski S. Coop.'s Governing Board.



## A. Purpose

This Sustainable Fishing Policy establishes the principles and criteria of action regarding seafood products (fresh and frozen fish and shellfish; canned fish), as well as farmed fish products (aquaculture) marketed in the stores within our commercial network under any of our own brands.

This Policy should be considered complementary to the Animal Welfare Policy insofar as it relates to farmed fish (aquaculture).

## B. Scope of application

This Policy applies to all companies that form part of EROSKI Group, as listed in the Consolidated Annual Accounts of EROSKI, S. Coop., and therefore to all directors, employees, worker members, and senior managers who make up its different areas, regardless of where they carry out their activities.

It also applies to suppliers and other commercial partners.

In non-controlled investee companies where this Policy does not apply, the Company will encourage alignment of their own Policies with those of the Company through the Group's representatives in their governing bodies.

## C. Principles, commitments, guidelines and standards

According to the United Nations, the conservation of seas and oceans and the protection of their biodiversity within the framework of the sustainable use of marine resources constitute one of its Sustainable Development Goals (SDG), as established in the 2030 Agenda for Sustainable Development.

In line with our nature as a consumer organisation and a socially responsible distribution company, we are committed to marketing sustainable fishery products, confident that this is the ideal value proposition to provide consumers with consumption options for a healthier, more responsible, sustainable life.

To fulfil this commitment, our Policy incorporates the following principles and their derived criteria, aligning with the most recognised and reputable international standards.



**EROSKI Group will ensure the sustainability of its commercial offer**

At EROSKI Group, we integrate fishery resource sustainability as a cornerstone in developing our commercial offer.

At EROSKI Group, we regularly review and update our commercial offerings to respond to sustainability developments from various potential sourcing origins.

**EROSKI Group will not market any products originating from illegal fishing**

At EROSKI Group, we do not market products from illegal, unreported, or unregulated fishing.

At EROSKI Group, we ensure product traceability within our commercial offerings as an effective measure against illegal fishing.

At EROSKI Group, we have effective control and audit measures in place to strengthen this commitment in the supply chain.

At EROSKI Group, we do not engage in the shark fin trade.

**EROSKI Group will respect minimum sizes**

At EROSKI Group, we do not sell specimens that fail to meet the minimum size requirements set by applicable legislation.

At EROSKI Group, we strive to set minimum fish sizes that exceed regulatory requirements, with the aim of promoting the regeneration of fishery resources.

At EROSKI Group, we have effective control and audit measures in place to strengthen this commitment in the supply chain.

**EROSKI Group will promote sustainable fishing methods**

At EROSKI Group, we will encourage our supplier companies to use sustainable fishing methods, such as hooks for large fish and purse seine for small fish.

At EROSKI Group, we primarily source the fresh albacore we market from fish caught using hooks. We will also prioritise purchasing from the nearest landing sites, giving priority to local products.

Specifically, for canned albacore and tuna marketed under our brand:

- We exclude any method other than pole fishing. Since 2016, EROSKI Group has exclusively marketed pole-caught northern albacore, a method regarded as the most sustainable.
- We market only tuna that is legally caught, licensed, declared to authorities (Regional Fisheries Organisations RFO), and regulated by official bodies.
- We do not allow tuna discards: tuna caught must not be returned to the sea, even if this requires the vessel to return to port when reaching its full loading capacity.
- We demand compliance with all fishing bans and closures as established by the Regional Fisheries Organisations (RFOs) or, alternatively, by the Scientific Committee of the International Seafood Sustainability Foundation (ISSF).
- We demand that the incidental catch of non-target species (bycatch of sharks, turtles, dolphins, or juvenile fish, among others) be reduced to an absolute minimum by using non-entangling fish aggregating devices (FADs), sonar equipment that detects the size and species of fish schools beneath the FADs, and ultrasound systems to deter protected species.
- We require the proper release of discarded live species. This involves providing adequate training for the crew and installing slide systems that enable protected and non-target species to be returned safely.
- We acknowledge the ISSF's stance on the permitted use of FADs as a necessary element for purse seine tuna fishing. The ISSF and its Scientific Committee assert that using FADs does not pose a threat to the global tuna stock, contending instead that the real issue lies in the excessive expansion of the global tuna fleet. Consequently, it establishes a commitment to purchasing tuna only from fishing vessel owners who do not increase their fleet (except where one vessel replaces another that has ceased operation). Similarly, EROSKI Group accepts ISSF's commitment regarding working to develop non-entangling FADs made from biodegradable material, as well as limiting the number of FADs per vessel and keeping a register of FADs with their positions, duly reporting their catches.
- We do not permit our suppliers to use dead animals, including whales, as natural FADs.

- We do not accept the supply of fish caught by vessels listed on any official IUU (or blacklist) of any Regional Fisheries Organisation (RFO).
- We demand absolute traceability: fishing certificate, fishing vessel licence (legal fishing), name and universal registration number of the vessel that made the catch, date, fishing gear, port of landing.
- We require the registration of vessels in the PVR (self-monitoring register of tuna vessels regarding compliance with ISSF principles), along with the provision of a Universal Registration Number (IMO) to verify all activities and catches made by the vessel globally.
- We require these requirements to be verified either by an onboard observer or through the use of cameras.
- We require all our suppliers to adopt these principles and to verify their compliance through external audits conducted by internationally recognised organisations such as AZTI and MRAG.
- We will guide our purchasing by considering the ISSF recommendations, which include information on fishing grounds with biomass or overfishing issues.
- We will prepare a more detailed working criteria document as part of our framework with supplier companies, ensuring it consistently complies with the guidelines outlined in this Policy regarding albacore and tuna, given their particular importance for consumers, their relevance in our commercial offerings, and the unique characteristics of their global supply chain.

### **EROSKI Group will promote sustainable, certified products**

At EROSKI Group, we will prioritise the presence of sustainable (preferably certified) fish and seafood products in our commercial offer of wild-caught and aquaculture products.

Products under our EROSKI NATUR brand must possess a sustainability certification, endorsed by the *Global Sustainable Seafood Initiative* (GSSI) to attest to the rigour of the certification.

For aquaculture products marketed under our own EROSKI NATUR brand, it is mandatory for supplying companies to demonstrate sustainable processes and

systems, preferably certified to standards such as GlobalG.A.P. or similar, which ensure sustainable practices in:

- Analysis of the farm's environmental impact.
- Regular monitoring of food safety.
- Monitoring of water quality.
- Control of product traceability.
- Proper use of water flow.
- Adequate consumption of feed (leading to improved seabed care and better use of fishery resources).
- Containment measures (limiting the proliferation of invasive species).
- Establishing animal welfare measures.
- Guaranteeing adequate working conditions.
- Establishing quality management systems.
- Hazard analysis and critical control points, among other aspects.

At EROSKI Group, we will always have effective control and audit measures in place to bolster this commitment.

At EROSKI Group, we promote the marketing of species covered by leading certifications in the sector, such as MSC (Marine Stewardship Council, an organisation that promotes the main sustainable product label for wild fishery species), among others.

At EROSKI Group, we certify the reliability of our supply chain through external audits and certifications. Specifically, the supply chain is certified under the demanding MSC and GGN standards following an independent external audit, demonstrating the integration of its principles into operations, work processes, systems, and management indicators.

At EROSKI Group, we express our willingness to collaborate with certifying entities in disseminating good practices using the means at their disposal, both towards consumers and within the professional industry.

**EROSKI Group will promote local suppliers**

At EROSKI Group, we will promote the presence of products from local fishing cooperatives and supplying companies in our range of fishery products, in order to optimise the environmental impact of our commercial offer and support the economic and social development of the immediate local area.

EROSKI Group actively collaborates in advancing the local primary sector towards more sustainable standards by promoting the adoption of sustainability certifications.

**EROSKI Group will reduce the environmental impact of commercial distribution activities related to fishing**

At EROSKI Group, we help prevent environmental harm by incorporating circular economy concepts, improving logistical efficiency, enhancing cold chain processes, replacing or recycling packaging and wrapping materials, systematising supply processes (direct logistics), reducing food waste, and reusing waste and by-products, among other measures. To this end:

- We optimise our logistics processes to reduce supply lead times, improve quantity estimations, redesign systems, etc.
- We reuse waste and by-products generated at points of sale by returning them to our own consolidation points for subsequent recycling.
- We reduce our environmental footprint by:
  - Prioritising local procurement, which leads to shorter travel distances (resulting in energy savings and reduced emissions).
  - Minimising the use of expanded polymer packaging, replacing it with boxes.
  - Recycling expanded polystyrene boxes.
  - Allowing customers who wish to buy unpackaged goods to do so by accepting containers they bring with them and by providing reusable containers approved for this purpose, in accordance with regulations.
  - Properly managing organic waste (SANDACH and biowaste) generated by the commercial activity of products covered by this Policy at Logistic Platforms and points of sale, in accordance with regulations.

**EROSKI Group will be transparent in its labelling and communication with consumers**

At EROSKI Group, we will develop a transparent communication policy regarding our Sustainable Fishing Policy.

At EROSKI Group, we fully comply with applicable regulations by labelling all fresh products with information on the fishing method and area.

At EROSKI Group, we fully comply with applicable regulations by labelling canned fish sold under our own brands and, beyond legal requirements, by providing information on the fishing method and fishing area.

**EROSKI Group will collaborate with stakeholder groups in the fisheries sector**

At EROSKI Group, we foster open communication and collaboration with individuals and entities representing diverse stakeholder groups within the fishery sector. To this end:

We listen to and collaborate with third sector entities focused on environmental protection.

We listen to and incorporate consumers' demands, concerns, needs and contributions, in keeping with our consumer-focused approach.

We maintain firm collaboration commitments with authorities, institutions, local communities, sectoral organisations, and supplier companies to foster a conscious, favourable attitude towards responsible consumption.

At EROSKI Group, we work in collaboration with the *International Seafood Sustainability Foundation* (ISSF), the leading authority on tuna fishing, and commit to adhering to its stringent practices.

**EROSKI Group will actively educate and inform consumers**

At EROSKI Group, we will carry out awareness campaigns and educational initiatives to inform consumers about sustainable fishing, aiming to raise awareness and encourage more conscious, sustainable consumption.

At EROSKI Group, we will integrate this work into our communication channels and contact methods (corporate, consumer-facing, and commercial) for both customers and consumers.

At EROSKI Group, we will proactively foster the importance of sustainability through specific campaigns in the retail network and media (TV/radio, in-house media, initiatives resulting from training and information projects, etc.).

## **D. Goals**

The goals of this Policy will be reviewed annually by the administrative body within the framework of the approval of the management plan, and progress will be reported in the sustainability report, as regulated by Directive 2022/2464.

## **E. Governance and oversight model**

Compliance with this Policy must be led by the highest-level bodies in the organisation, to which end it must be incorporated as a framework for the Commercial Area teams responsible for the products in question, as well as for other teams with a lesser but relevant involvement (such as Logistics and Transport, and Point of Sale), in relation to the applicable traceability and communication criteria.

The governing bodies are the highest authority responsible for the Sustainable Fishing Policy.

## **F. Communication of non-compliances and irregularities**

Reports of non-compliance with this Policy may be submitted anonymously or with disclosure of the sender's identity, in good faith and without fear of retaliation, via the internal compliance reporting channel, in accordance with the procedures established under the Internal Information and Whistleblower Protection System Policy.

In addition to the internal compliance reporting channel, there is also an internal hierarchical and corporate procedure for conveying any necessary information.

## **G. Duty of compliance and disciplinary system**

All directors, senior managers, members, and employees of EROSKI Group have the duty to respect and comply with this Policy in every area of responsibility. At EROSKI Group, we do not tolerate any breach of this Policy.

Should any of these provisions be breached by the aforementioned individuals, EROSKI Group will, taking the circumstances into account, impose appropriate disciplinary measures, which may include dismissal as well as other actions and/or legal sanctions.

## **H. Policy approval, dissemination, and supervision**

The Governing Board of EROSKI, S. Coop. is responsible for approving this Policy, based on a proposal from the Sustainability Committee and the Board of Directors, with it taking effect immediately upon approval. Similarly, the governing bodies of the companies included within the scope of this Policy will, whenever applicable, approve their adherence to this Policy.

In EROSKI Group companies, the Policy will come into effect upon its approval by the respective governing bodies.

Any amendments to the Policy will be approved after a proposal from the Sustainability Committee and the Board of Directors whenever deemed appropriate, in order to ensure alignment with current regulations and advancements in best practices. Without prejudice to other factors, potential updates will be informed by the results of independent external audits (such as those verifying compliance with ISSF commitments or the chain of custody for certifications like MSC or GlobalG.A.P.) as well as systematic internal audits of the supply chain (including suppliers of products marketed under any of our brands, transportation from origin, platforms and distribution transport, and points of sale), implementation of the HACCP (Hazard Analysis and Critical Control Points) methodology, and perception surveys of stakeholder groups.

The Sustainability Committee will ensure the dissemination of this Policy by making it available to the general public on the corporate website in order to guarantee compliance, prevent, mitigate, and remedy actual and potential incidents, address risks, and make the most of opportunities.



Those involved in the management of the affected products must be aware of and apply this Policy, including any future updates and the more detailed working criteria deriving from it.

## I. Glossary

### **HACCP (Hazard Analysis and Critical Control Points)**

HACCP (Hazard Analysis and Critical Control Points) is a preventive system for managing food safety applicable throughout the entire food chain, from primary production to retail distribution.

Although this system originated in the 1960s, in 1993 the Codex Alimentarius Commission approved the Guidelines for the Application of the Hazard Analysis and Critical Control Points (HACCP) System, which established a single global benchmark for food safety management.

The HACCP principles established by the Food and Agriculture Organization of the United Nations for a world without hunger and the World Health Organization (WHO) are as follows:

- Principle 1. Conduct hazard analysis.
- Principle 2. Determine the critical control points (CCP).
- Principle 3. Establish critical limits.
- Principle 4. Establish a surveillance system.
- Principle 5. Establish corrective measures.
- Principle 6. Establish verification procedures.
- Principle 7. Establish a documentation system for HACCP-related procedures and records.

[http://www.aecosan.msssi.gob.es/AECOSAN/web/seguridad\\_alimentaria/detalle/guias\\_practicas.htm](http://www.aecosan.msssi.gob.es/AECOSAN/web/seguridad_alimentaria/detalle/guias_practicas.htm)

### **ASC (Aquaculture Stewardship Council)**

The Aquaculture Stewardship Council is an independent global non-profit organisation that sets a standard for sustainable fishing, managing a certification and eco-labelling programme for aquaculture fishing.

It was created in 2010 by the WWF (World Wildlife Fund) and IDH (Dutch Sustainable Trade Initiative).

<http://www.asc-aqua.org/index.cfm?lng=3>

### **AZTI**

This specialised technological centre excels in strategic and applied research to generate new knowledge, serving as a basis to provide innovative, comprehensive

solutions that drive the growth of cutting-edge new businesses, enhance competitiveness, and contribute to economic and social development. Specifically, research and innovation, alongside technology investment, focus on improving the competitiveness of the marine and fishery sector while addressing the challenge of achieving sustainable environmental development from an integrated perspective.

It also develops patents in applied research, such as the system for modelling and simulating how the flow of pollutants discharged into the sea spreads over time.

<http://www.azti.es/es/sobre-azti/>

## **FAD**

Fish Aggregating Device (FAD)

Fish Aggregating Devices (FADs) consist of a floating buoy and a "mat" of a certain width. Plant life grows rapidly under this device, which attracts a large number of fish: in essence, it is about creating new high-density fishing areas where none previously existed.

While FADs can adversely affect the environment if used irresponsibly, the FAO (Food and Agriculture Organization of the United Nations for a world without hunger) leads the development of guidelines for their sustainable use, drawing on global experience.

The FAO has actively engaged both local communities and relevant authorities in developing improved local management practices and regulations to reduce the likelihood of conflicts and ensure the sustainable use of FADs. These rules are endorsed through local agreements facilitated by government ministries.

[http://www.fao.org/fileadmin/user\\_upload/newsroom/docs/FAD-infographic.pdf](http://www.fao.org/fileadmin/user_upload/newsroom/docs/FAD-infographic.pdf)

## **Global Sustainable Seafood Initiative (GSSI)**

The Global Sustainable Seafood Initiative is a public-private partnership that brings together hundreds of diverse organisations from around the world, united by a common purpose: to promote more sustainable seafood products for everyone and preserve aquatic resources for the future.

The GSSI has developed a tool based on FAO guidelines to foster better environmental management and governance in both wild and farmed sectors,

aiming to reduce confusion from the proliferation of standards and to reinforce trust, clarity, and choice in certified seafood products.

<https://ourgssi.org/>

## IMO

System for assigning ships a universal registration number for identification by the International Maritime Organization (IMO).

The system for assigning an IMO number to ships for identification was introduced in 1987 through the adoption of resolution A.600(15), as a measure aimed at improving "maritime safety and pollution prevention, and to prevent maritime fraud". Its purpose was to assign a permanent number to each vessel for identification. The number would not change when the vessel switched to another flag or flags, and would be included in the vessel's certificates. The implementation of this system became mandatory from 1 January 1996.

The ship's IMO identification number consists of the three letters, "IMO", followed by a seven-digit number assigned by IHS Maritime (formerly known as Lloyd's Register Fairplay) when the ship is built.

IHS Maritime (Information Handling Services) offers information and analysis to support decision-making in business management across a wide range of sectors, including maritime trade.

Current numbers can be consulted in the Global Integrated Shipping Information System at the following address:

<https://gis.imo.org/Public/SHIPS/Default.aspx>

## International Seafood Sustainability Foundation (ISSF)

The ISSF is a transnational foundation established in 2009 by scientists, the tuna industry, and the non-governmental environmental community, aiming to foster science-based initiatives for the long-term conservation and sustainable use of tuna populations, reduce bycatches, and support ecosystem health.

Since its inception, the ISSF has adopted conservation measures and commitments to facilitate its mission, intending for processors, traders, importers, carriers, and other involved agents to achieve sustainable tuna population management worldwide.

<http://iss-foundation.org/who-we-are/governance/strategic-plan/>

## **IUU**

List of vessels involved in Illegal, Unreported, and Unregulated Fishing (IUU) activities.

Illegal, unreported, and unregulated fishing (IUU fishing) depletes fish stocks, destroys marine habitats, distorts competition, unfairly harms legal fishers, and weakens coastal communities, especially in developing countries.

The European Union (EU) is working to close loopholes that enable illegal activities to profit.

<http://www.mapama.gob.es/es/pesca/temas/control-e-inspeccion-pesquera/lista-buques-involucrados-pesca-ilegal/>

## **MRAG**

Marine Resources Assessment Group (MRAG). This is a consultancy firm dedicated to promoting the sustainable use of natural resources.

It offers advice and practical measures for all matters concerning the sustainable management and governance of aquatic living resources, as well as the protection of the environment and biodiversity in all marine and freshwater systems worldwide.

<http://www.mrag.co.uk/>

## **MSC (Marine Stewardship Council)**

The Marine Stewardship Council is an independent global non-profit organisation established in 1997 that sets a standard for sustainable fishing, managing a certification and eco-labelling programme for wild-capture fishing.

<https://www.msc.org/acerca-del-msc/vision-y-mision>

## **Sustainable Development Goals (SDGs)**

On 25 September 2015, governments and world leaders adopted a set of global goals to eradicate poverty, protect the planet, and ensure prosperity for all as part of a new sustainable development agenda. Each goal has specific targets to be achieved over the next 15 years.

These 17 Goals build on the achievements of the Millennium Development Goals, while including new areas such as climate change, economic inequality, innovation, sustainable consumption, and peace and justice, among other priorities. The Goals are interconnected, as the success of one often involves issues typically associated with another.

The SDGs embody a spirit of collaboration and pragmatism with a view to identifying the best pathways to sustainably improve life for future generations. They provide clear guidance and targets for adoption by all countries, aligned with both national priorities and the broader environmental challenges facing the world.

To meet these targets, everyone must play their part: governments, the private sector, and civil society.

- Goal 1: End poverty in all its forms everywhere
- Goal 2: End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
- Goal 3: Ensure healthy lives and promote well-being for all at all ages
- Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Goal 5: Achieve gender equality and empower all women and girls
- Goal 6: Ensure the availability and sustainable management of water and sanitation for all
- Goal 7: Ensure access to affordable, reliable, sustainable, and modern energy for all
- Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all
- Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation
- Goal 10: Reduce inequality in and between countries
- Goal 11: Make cities and human settlements inclusive, safe, resilient, and sustainable
- Goal 12: Ensure sustainable consumption and production patterns
- Goal 13: Take urgent action to combat climate change and its impacts
- Goal 14: Conserve and sustainably use the oceans, seas, and marine resources for sustainable development
- Goal 15: Protect, restore, and foster the sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, halt and reverse land degradation, and halt biodiversity loss
- Goal 16: Foster peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels

- Goal 17: Strengthen the means of implementation and revitalise the global partnership for sustainable development

<http://www.un.org/sustainabledevelopment/es/>

### Regional Fisheries Organizations (RFO)

Regional Fisheries Organisations are international bodies comprising countries with fishing interests in a designated area. Some manage all fish stocks found in a particular area, while others focus on highly migratory species, especially tuna, across wider geographical areas.

These organisations are open to both countries within the region concerned ("coastal states") and those with interests in the fishing grounds. Some RFMOs are purely advisory, but the majority are empowered to set catch and fishing effort limits, technical measures, and monitoring obligations in accordance with the FAO's (Food and Agriculture Organization of the United Nations for a world without hunger) Code of Conduct for Responsible Fisheries.

By species:

- International Commission for the Conservation of Atlantic Tunas (ICCAT) <http://www.iccat.int/en>
- Inter-American Tropical Tuna Commission (IATTC) <http://www.iattc.org>
- Indian Ocean Tuna Commission (IOTC) <http://www.iotc.org>
- International Whaling Commission (IWC) <http://iwc.int>
- Commission for the Conservation of Southern Bluefin Tuna (CCSBT) <http://www.ccsbt.org>

By geographical area:

- Northwest Atlantic Fisheries Organization (NAFO) <http://nafo.int>
- North-East Atlantic Fisheries Organization (NEAFC) <http://neafo.org>
- General Fisheries Commission for the Mediterranean (GFCM)
- Commission for the Conservation of Antarctic Marine Living Resources (CCAMLR) <http://ccamlr.org>
- Eastern Central Atlantic Fisheries Commission (ECAFC)
- Western Central Atlantic Fisheries Commission (COPAGO)
- South East Atlantic Fisheries Organization (SEAFO) <http://seafo.org>
- Western and Central Pacific Fisheries Commission (WCPFC) Convention for the Conservation and Management of Highly Migratory Fish

- Southern Indian Ocean Fisheries Organization (SIOFA)
- South Pacific Regional Fisheries Organization (SRFMO)  
<http://southpacificrfmo.org>
- <http://www.fao.org/fishery/rfb/search/es>

### **ProActive Vessel Register (PVR)**

Self-monitoring register for owners of tuna vessels on compliance with ISSF principles.

The ISSF has developed an effective, innovative tool for tuna vessel owners to register on an exclusive list after demonstrating compliance with ISSF principles.

The registration process consists of five steps, all of which are subject to an audit.

<http://iss-foundation.org/download-monitor-demo/download-info/proactive-vessel-register-pvr-application-process/>

### **World Wildlife Fund (WWF)**

The WWF was established in 1961. Its mission is to stop the environmental degradation of the Earth and build a future where humanity lives in harmony with nature. To achieve this goal, it develops initiatives aimed at conserving global biodiversity, ensuring sustainable use of renewable resources, and cutting down on pollution and excessive consumption.

The Spanish section was created in 1968 under the name WWF/Adena, later becoming WWF/Spain.

<http://www.worldwildlife.org/about>  
<http://www.wwf.es/>



