

Statement of Non-Financial Information and Sustainability Information 2024





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Letter from the CEO, Rosa Carabel

We are pleased to share our 2024 ESG report, reflecting a year shaped by meaningful progress and the successful navigation of key challenges. Our sustained growth in sales highlights our continued competitiveness in the market, with particularly strong performance in key regions such as Galicia and the Balearic Islands. The positive trajectory of our market share in the final quarter of the year across the entire food business reinforces our outlook for the year ahead. Furthermore, the consolidation of our EBITDA—matching our performance from 2020 and 2023 demonstrates the robustness of our operational and strategic management, laying a solid foundation for long-term sustainable growth.

2024 marked a transformative year for our company, one defined by strong progress, and meaningful contributions to society and the environment. We exceeded our debt reduction goals for the year and launched our Investor Office following a successful bond issuance in November 2023, reflecting a growing confidence in our results and our evolution. Operational efficiency improved despite inflationary pressures, allowing us to continue restoring and strengthening our business and social assets. Without a doubt, 2024 will be remembered as the year we changed course, moving away from talking about compensation to starting to focus on strengthening and growth from a property and wealth standpoint.

We expanded our commercial network through 7 new stores and 53 franchise openings, reinforcing our presence in the market. We remain deeply committed to addressing consumer needs—placing them, alongside our workers, at the heart of our decisions. In response to inflation's impact on household spending, we've reinforced strategies that ensure sustainable price competitiveness. Through continued investment, we've passed savings on to consumers while upholding our commitment to quality, health, and sustainability, with a strong focus on local products and producers.

In line with our commitment to inclusive growth, we extended our Supplier Support Program to new regions, such as Aragon, Galicia and Navarra, promoting better environmental, social, and governance practices across the agri-food value chain. In 2024, we shared our strategic roadmap for the next three years through regional meetings with suppliers, institutions, and stakeholders. These engagements allowed us to reflect on our journey and reaffirm our mission to "Create and Grow" toward a sustainable and prosperous future—balancing business performance with environmental stewardship, consumer satisfaction, and the promotion of healthy eating.

At the organizational level, we have strengthened our internal governance by expanding the IMPACTO program—a multidisciplinary initiative designed to drive positive impact through collaboration and expertise. With nearly 300 team members now involved, the program plays a key role in advancing our commitment to meeting consumer expectations in a meaningful and differentiated way.

Additionally, in 2024, we proudly marked key milestones—Caprabo's 65th anniversary and the 50th anniversary of EROSKI Consumer—underscoring our long-standing commitment to responsible, people-centred commerce.



VEGALSKA-EROSKI achieved a significant sustainability milestone by becoming the first Galician retailer certified for food waste prevention, recognizing the effectiveness of our systems in minimizing waste across the value chain. We also strengthened our social impact initiatives like Solidarity Cent program, which channels collective generosity toward meaningful causes. Notably, our fundraising campaign for communities affected by the DANA storm, in partnership with the Red Cross, raised over half a million euros—thanks to the overwhelming support of our customers and the Group's contribution. We extend our heartfelt appreciation to all who participated and a message of support to those still affected.

Looking ahead to 2025, we reaffirm our commitment to innovation, sustainability, proximity to consumers and worker satisfaction. Guided by our adherence to the UN Global Compact, we continue to embed the Sustainable Development Goals into our strategy and operations. Despite ongoing global uncertainties, geopolitical tensions and increasing regulatory demands—particularly in sustainability—our priorities remain steadfast: price competitiveness, tailored promotions, and a strong own-brand offering. We will continue to promote fresh, local products, strengthen ties with agri-food suppliers, and grow our commercial presence through modernized stores and franchise expansion. Advancing digitalization and analytics remains key to enhancing efficiency and delivering an improved customer experience across all our stores and channels.

Finally, as we look ahead to 2025, we do so with renewed optimism and determination to make it a truly transformative year for everyone involved in this shared journey. We are closing a pivotal chapter one that has tested and ultimately affirmed our resilience, commitment, and the strength of our unique cooperative socio-business model. These qualities have laid the foundation for a new era focused on inclusive growth, innovation, and people-centric leadership. As we enter this next strategic cycle, our focus will remain on fostering a culture that prioritizes worker well-being, strengthens our cooperative identity, and drives meaningful change.

I extend my heartfelt gratitude to all members of the EROSKI Group for their dedication and unwavering effort. United by our shared purpose, I am confident that we will continue to build a more sustainable, equitable, and inclusive future—for our organization, the communities we serve, and society as a whole. At the core of this vision is a commitment to putting people's wellbeing first, ensuring that our evolution benefits all.

Rosa Carabel CEO of the EROSKI Group



Letter from the Governing Council of the EROSKI Group

As we reflect on 2024, we do so with pride in the progress made and confidence in our cooperative model as a sustainable, people-centred approach to doing business. This year has reaffirmed that it is possible to grow competitively while remaining committed to social values.

The positive economic performance achieved over recent years—and reinforced in 2024—has not only strengthened our market position but also enabled us to reclaim key milestones on our cooperative journey. Among the most meaningful developments is the opportunity to begin addressing the impacts of past challenges that were collectively shouldered by our workermembers. This renewed momentum reflects the essence of our cooperative identity: mutual responsibility in times of adversity and fair value distribution when conditions improve. It marks a pivotal step toward greater resilience, long-term stability and a future built on shared success.

Our cooperative values of mutual support and shared responsibility are powerfully embodied in the ERLAN Solidarity Fund—an internal mechanism designed to provide structured and sustainable assistance to members facing complex personal challenges. Funded through voluntary contributions, ERLAN stands as a meaningful expression of our collective spirit and a hallmark of the solidarity that defines our organization. It exemplifies how a committed community can respond compassionately and effectively to the needs of its members.

Building on the positive momentum of recent years, we have also strengthened the COFIP fund, which continues to support social and cooperative initiatives central to our mission. In line with the updated Cooperative Law of the Basque Country, we have expanded the fund's scope to respond to emerging societal and environmental challenges. This solid foundation empowers us to move forward with confidence–committed to creating lasting positive impact and generating shared value for the communities we serve.

We have grown our commercial footprint through new stores and franchises and welcomed new talent into the organization. Our consumer membership has surpassed 1.4 million, and with it, greater engagement through governance and participatory channels.

This milestone year also marked the anniversaries of Caprabo (65 years) and EROSKI Consumer (50 years), celebrating our legacy of service and consumer education. Half a century accompanying and informing the public, which today translates into initiatives such as the revitalisation of consumer committees and the constant work of the EROSKI Foundation's Food School reaching more than 2.1 million students since its inception in 2012.

In response to economic pressures, we invested over 50 million Euros in the last two years to deliver meaningful savings to our consumers—demonstrating our responsibility to improve access to quality, affordable, and sustainable products.



In 2024 alone, over 26 million was channelled through social impact initiatives such as the Solidarity Cent, supporting +300 social organizations, alongside emergency aid efforts with the Red Cross for communities affected by the DANA.

As we look ahead to 2025, we do so with confidence in our cooperative model as a meaningful and transformative approach. At EROSKI Group, we believe that sustainable growth is possible—by remaining competitive to ensure our economic viability while staying true to our values of solidarity, responsibility, and people-centred approach.

This message marks more than the close of a financial year; it affirms that our mission to "Create and Grow" remains fully alive and relevant. Every day, we strive to enhance the well-being of our consumer-members and workers, generating shared value through a participatory and collaborative management model that defines us as a cooperative.

Leire Mugerza

Consumer Partner and Chair of the Governing Council of EROSKI, S.Coop.



l Overview

1.1 ESRS 2 – General Disclosures

1.1.1 Basis for Preparation (BP)

1.1.1.1 General basis for the preparation of the sustainability statement (BP-1)

This Sustainability Statement is prepared in accordance with the regulatory framework established by Commission Directive (EU) 2022/2464 of 14 December 2022, known as the Corporate Sustainability Reporting Directive (CSRD), and Commission Delegated Regulation (EU) 2023/2772, which supplements Directive (EU) 2013/34 by adopting the European Sustainability Reporting Standards (ESRS). EROSKI Group adheres to the application requirements stipulated in these regulations. Additionally, this report fulfils the obligations of Directive (EU) 2014/95 of 22 October 2014, the Non-Financial Reporting Directive (NFRD), as transposed into Spanish law through Law 11/2018 on Non-Financial Information and Diversity. To ensure compliance with both frameworks, the Annex to this Sustainability Statement provides a mapping of the indicators required by Law 11/2018 and their correspondence with the CSRD requirements.

This report encompasses all information mandated by Article 262 of the Capital Companies Act, which specifies the content of the Management Report prepared in conjunction with the Consolidated Annual Accounts of Eroski, S.Coop. and Subsidiaries for the fiscal year ended as of 31st January 2025.

The EROSKI Group's Non-Financial Information Statement (NFRD) and Sustainability Information for the 2024 financial year, hereinafter referred to as the "Sustainability Statement", has considered the Group's Consolidated Financial Statements, as well as the rest of the content of the consolidated Management Report not included in this section. information that is public and can be consulted in its entirety on the *corporate website* of the EROSKI Group https://corporativo.eroski.es/.

In the preparation of this Sustainability Statement, the reporting boundary considered is consistent with that of the 'Eroski, S.Coop. Consolidated Annual Accounts, and subsidiaries corresponding to the year ended 31st January 2025' of which this Sustainability Statement forms an integral part. The companies for which data is reported here in are those subject to the provisions of Law 11/2018. Specifically, these include the 20 companies listed in Annex I of the aforementioned consolidated annual accounts. Where the scope of the reported information does not fully align with the reporting boundary, the report will explicitly indicate the reason for the deviation and specify the company or group of companies that are not included in the scope.

The associated companies were excluded from the Sustainability Statement's scope because their investments, accounted for using the equity method in the EROSKI Group's consolidated accounts, total €7,296 thousand, representing 0.21% of total assets. Additionally, their profit of €27



thousand constitutes 0.03% of the consolidated profit. Given that most of these companies have neither workers nor direct operations, their non-financial information has been assessed as neither quantitatively nor qualitatively material or relevant

Throughout the report, data from the year 2024 and the previous reporting year are provided to enable a clear understanding of the EROSKI Group's performance.

In cases where a specific indicator does not cover 100% of the defined reporting boundary, this will be explicitly noted in the relevant section. Of the Sustainability Report.

EROSKI Group companies and their activity as of 31st January 2025

Companies	Activity
EROSKI, S.COOP. *	Distribution and sale of goods and services, and participation in companies engaged in the distribution and sale of goods and services.
CECOSA HIPERMERCADOS, S.L. *	Distribution and sale of goods and services and direct and indirect exploitation of petrol, automotive diesel or similar fuels.
EQUIPOS FAMILIAR Y SERVICIOS, S.A.*	Distribution and sale of goods and services.
CECOSA DIVERSIFICACIÓN, S.L.	Participation in companies engaged in the distribution and sale of goods and services.
CECOSA SUPERMERCADOS, S.L. *	Distribution and sale of goods and services and direct and indirect exploitation of petrol, automotive diesel or similar fuels.
Forum sport, s.a. *	Distribution and sale of goods and services.
CAPRABO, S.A.U. *	Distribution and sale of goods and services.
EROSKI CONTIGO FRANCHISE COMPANY, S.L.U.	Distribution and sale of goods and services.
EROSKI HIPERMERCADOS, S.COOP. in clearance	Placement and supply services
CECOSA INSTITUCIONAL, S.L.	Participation in companies engaged in the distribution and sale of goods and services.
MANAGEMENT OF SHARES FORUM, S.C.P.	Participation in companies engaged in the distribution and sale of goods and services.
FINANCIAL CONTRIBUTIONS EROSKI, S.A.	Purchase, sale and holding of real estate securities and other financial assets and asset management.
DESARROLLOS INMOBILIARIOS LOS BERROCALES, S.A.	Ownership of real estate.
VEGONSA AGRUPACIÓN ALIMENTARIA, S.A. * (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
VEGO SUPERMERCADOSS.A.U. * (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
MERCASH SAR, S.L.U. * (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
CECOGOICO, S.A.	Participation in companies engaged in the distribution and sale of goods and services.
NEWCOBECO, S.A.	Participation in companies engaged in the distribution and sale of goods and services.
PENINSULACO, S.L.U.*	Distribution and sale of goods and services and direct and indirect exploitation of petrol, automotive diesel or similar fuels.
SUPRATUC2020, S.L.	Participation in companies engaged in the distribution and sale of goods and services.



*Companies with direct workers.

The company Viajes Eroski, S.A. ceased to be part of the EROSKI Group's consolidation following its sale to the Iberostar Group on 28th February 2023. As a result, it is excluded from the reporting boundary of this Sustainability Report. Where any reported indicators include data from Viajes, S.A., this will be clearly indicated in the corresponding section.

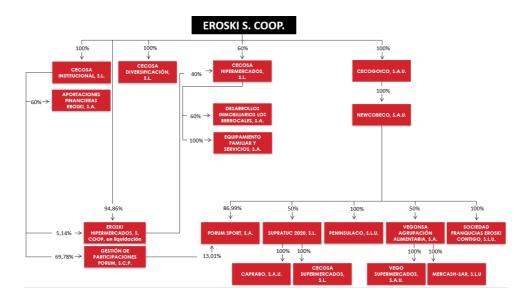
Composition of the EROSKI Group

EROSKI, S.COOP. is the parent company of the EROSKI Group, headquartered in Elorrio, Bizkaia. As a cooperative, it operates across three core areas: distribution company, consumer organization, and cooperative organizational model. It is structured into two corporate communities, representing its worker and consumer members:

- 1,403,036 consumer members (compared to 1,382,173 in 2023)
- 8,491 workers members as of 31st January 2025 (compared to 8,989 as of 31st January 2024)

Both communities contribute to achieving the Group's objectives and jointly participate in its governance and management through established social governance bodies.

Our governance and decision-making model mean that the management of the commercial network is carried out through the parent cooperative and its 19 consolidated subsidiaries, which collectively form the EROSKI Group and are included in the consolidated financial statements.



Organisational chart of the 20 companies of the EROSKI Group



Companies	Hypermar kets	Supermar kets	Diesel/Pe trol	Leisure and sport	Optical	Online store
EROSKI, S.COOP.	\checkmark	\checkmark			 Image: A second s	 Image: A second s
CAPRABO, S.A.U.		~	~			~
CECOSA HIPERMERCADOS, S.L.	 Image: A second s		 		~	
CECOSA SUPERMERCADOS, S.L.		~	 			
EQUIPOS FAMILIAR Y SERVICIOS, S.A.		 Image: A second s				
FORUM SPORT, S.A.				\checkmark		\checkmark
PENINSULACO S.L.		 Image: A second s				
MERCASHAR, S.L.U.		 Image: A second s				
VEGO SUPERMERCADOS, S.A.U.	\checkmark	\checkmark	\checkmark			\checkmark

Companies that own establishments by business

In addition to information on the operations of the consolidated entities the EROSKI Group's Sustainability Statement covers the material impacts, risks, and opportunities across its upstream and downstream value chain.

For the value chain assessment, the EROSKI Group applied a risk- and impact-based approach, focusing primarily on direct suppliers, both local and international, as well as franchise partners given their strategic importance in relation to Environmental, Social, and Governance (ESG) considerations.

Furthermore, in the preparation, presentation and assurance processes of this report, the EROSKI Group has not applied disclosure exemptions for classified information, intellectual property, or information related to innovation, as no such exclusions were deemed necessary within the boundary of our operations.

The EROSKI Group has not applied the disclosure exemption provided under Articles 19 bis (3) and 29 bis (3) of Directive 2013/34/EU, which allows for the omission of information related to imminent events or matters under negotiation.

As a result, this report encompasses all relevant information, with no omissions resulting from the application of such disclosure exemptions.

Tax Information

As indicated in the 'Consolidated Financial Statements of Eroski, S.Coop. and subsidiaries in the Consolidated Income Statement for the year ended 31^{st} January 2025', the EROSKI Group has obtained a profit in 2024 of \in 81,698 thousand (\in 108,557 thousand in 2023), with all earnings derived exclusively from operations in Spain.

In terms of economic and social contribution, during the 2024 financial year, the consolidated Group recorded an expense of \leq 45,507 thousand (5,036 thousand income in 2023) in income tax in Spain. In addition, as indicated in note 24 of the 'Consolidated Financial Statements of Eroski, S.Coop. and subsidiaries for the year ended 31st January 2025', we have obtained subsidies amounting to \leq 934 thousand during 2024 (\leq 1,053 thousand in 2023). The Group's Consolidated Income Statement is presented below:

Consolidated Income Statement of the EROSKI Group

	2024	2023
Revenue	5,559,814	5,397,861
Ordinary revenue from sales	5,335,007	5,185,562
Ordinary revenue from the provision of services	224,807	212,299
Other revenue	14,700	28,692
Profit Before Financial Expenses and Taxes	244,727	254,841
Financial results	(117,549)	(152,759)
Share of profit/loss from investments using the equity method	27	1,439
Income tax	(45,507)	5,036
Profit	81,698	108,557

1.1.1.2 Disclosures in relation to specific circumstances (BP-2)

The following are the main considerations for a proper reading and interpretation of the EROSKI Group's Sustainability Report, considering the circumstances followed in the disclosure of the information:

Time horizons

The information presented in this Sustainability Statement has been developed in accordance with the time horizons recommended by the Corporate Sustainability Reporting Directive (CSRD), defined as follows:

- Short term: up to 1 year.
- Medium term: from 1 year to 5 years.
- Long term: more than 5 years.

These time horizons align with those used for the preparation of the EROSKI Group's financial information.

For the purposes of ESRS EI (Climate Change), the defined time horizons deviate from standard criteria due to the need to analyse long-term trends in climate variables, as well as the impacts of policies and market dynamics on climate-related issues. These require extended timeframes beyond those typically applied in routine strategic management to adequately assess and address climate-related risks, opportunities, and impacts. Further details are provided in the section '2.2.3.1 Description of processes for identifying and assessing climate-related material impacts, risks and opportunities (IRO-1) of chapter 2.2 ESRS EI – Climate change.'



Sources of estimation and uncertainty of the result

In preparing this Sustainability statement, the EROSKI Group has applied a series of estimates, assumptions, and forward-looking assessments in accordance with the relevant ESRS standards. These estimations relate to specific disclosures where uncertainty exists, and the corresponding ESRS sections transparently indicate which data points are estimated and the underlying assumptions applied. A non-exhaustive summary of such estimates is outlined below:

Chapter '1.1 ESRS 2 - General disclosures':

 Estimation of potential environmental, social and governance impacts, risks and opportunities

<u>Chapter '2.2 ESRS E1 – Climate change':</u>

- Assessment of climate-related risks and future scenarios based on projections provided by the International Energy Agency (IEA).
- Calculation of Scope 3 carbon emissions covering upstream and downstream phases of the value chain.

The estimates made by the EROSKI Group, which are subject to uncertainty, have been calculated based on the best available information as of 31st January 2025. Future events may necessitate adjustments to these estimations in subsequent reporting periods.

Changes from the Previous Reporting Period

As outlined in section <u>1.1.1.1 General basis for the preparation of the sustainability statement (BP-1) of this chapter</u>, the reporting scope for the current reference period has changed compared to the prior year. This change is due to the divestment of VIAJES EROSKI, S.A., which was formally completed on 28th February 2023. Consequently, this entity is no longer part of the EROSKI Group's consolidation and has been excluded from the boundary of this Sustainability Statement. No data pertaining to this entity is included in the disclosures presented herein.

In <u>2023 Non-Financial Information Statement</u>. , the Group has identified three instances of previously published errors. Specifically, on page 84, the second paragraph contains an inaccuracy: it references textile and non-food suppliers located in Asia but incorrectly includes a supplier whose production facility is based in Kenya.

Published paragraph and table:

We closely monitor high-risk suppliers, particularly those in the textile sector and non-food product suppliers based in Asia. Ensure compliance with fundamental principles, in 2023, we reviewed 40 active audits through our purchasing offices in these countries for our highest-risk suppliers, based on BSCI (39) and ICS (1) standards. All audited companies passed the audits in 2023, with no critical non-conformities identified. However, areas for improvement were noted, requiring the development and implementation of action plans. Specifically, improvements were requested in worker health and safety (3), social management systems (4), worker protection (1), and working hours (24), with implementation and follow-up scheduled for 2024.



	2023	2022
China	25	32
Pakistan	4	1
Bangladesh	3	2
Vietnam	6	9
Turkey	1	1
Kenya	1	0
India	0	1
Indonesia	0	1
Total	40	47

Corrected paragraph and table:

We closely monitor high-risk suppliers, particularly those in the textile sector and non-food product suppliers based in Asia. To ensure compliance with fundamental principles, in 2023, we reviewed 39 active audits through our purchasing offices in these countries for our highest-risk suppliers, based on BSCI (38) and ICS (1) standards. All audited companies passed the audits in 2023, with no critical non-conformities identified. However, areas for improvement were noted, requiring the development and implementation of action plans. Specifically, improvements were requested in worker health and safety (3), social management systems (4), worker protection (1), and working hours (24), with implementation and follow-up scheduled for 2024.

	2023	2022
China	25	32
Pakistan	4	1
Bangladesh	3	2
Vietnam	6	9
Turkey	1	1
India	0	1
Indonesia	0	1
Total	39	47

Secondly, in the table 'Waste by type and treatment method (tonnes)' on page 204, the amount of hazardous waste destined for recycling or recovery is 35 and not 7.

Published table:

	2023	2022	Variation 2022-2023 (%)
Waste sent for Disposal	380	1,086	-65%
Hazardous	21	57	-64%
Non-hazardous	359	1,028	-65%
Waste sent for recycling or recovery	38,825	35,880	8%
Hazardous	7	31	-77%
Non-hazardous	38,817	35,849	8%
Total	39,204	36,966	-7%



Corrected table:

	2023	2022	Variation 2022-2023 (%)
Waste sent for Disposal	380	1,086	-65%
Hazardous	21	57	-64%
Non-hazardous	359	1,028	-65%
Waste sent for recycling or recovery	38,852	35,880	8%
Hazardous	35	31	12%
Non-hazardous	38,817	35,849	8%
Total	39,232	36,966	6%

In the 2023 Non-Financial Information Statement (NFRD), specifically on page 213 of section 6.1 (Scope), and in the accompanying table listing the companies comprising the EROSKI Group, it was incorrectly stated that the Group consisted of 20 companies, whereas the accurate number is 22 companies. This error occurred because the VEGALSA-EROSKI Group was mistakenly treated as a single entity, when in fact it comprises three distinct companies.

Published paragraph:

The entities included in the scope of this Sustainability Statement are those subject to Law 11/2018. These comprise the 20 companies listed in Annex I of the Consolidated Financial Statements with full integration, with their respective activities specified. The relevance of their impact on non-financial matters varies based on these activities. For instance, only companies marked with an asterisk (*) have workers, as the others are managed by one of these entities.

Corrected paragraph:

The entities included in the scope of this Sustainability Report are those subject to Law 11/2018. These comprise the 22 companies listed in Annex I of the Consolidated Financial Statements with full integration, with their respective activities specified. The relevance of their impact on non-financial matters varies based on these activities. For instance, only companies marked with an asterisk (*) have workers, as the others are managed by one of these entities.

Information derived from other regulations or legislation

This report has been prepared in accordance with the regulatory frameworks detailed outlined in section <u>1.1.1.1 General basis for the preparation of the Sustainability Statement (BP-1) of this chapter ESRS 2 – General disclosures</u>'.

Additionally, this Statement includes information relating to taxonomically eligible and/or aligned exposures in compliance with EU Taxonomy Regulation 2021/2178.

Incorporation of information by reference

The following details information referenced from other documents, providing access to supplementary data that expands on the information presented in this report.



Disclosure Requirement	Reference to financial statements
ESRS 2 BP-1	Companies included in the scope of the Report: Appendix I of the 'Consolidated Financial Statements of Eroski, S.Coop. and its subsidiaries' which details the entities included in the consolidation scope for the financial year ended 31 st January 2025'
E1-6	Net revenue used to calculate GHG intensity: Refer to the "Net Sales" figure disclosed in the Consolidated Income Statement within the 'Consolidated Annual Accounts of Eroski, S. Coop. and its subsidiaries' for the financial year ended 31 st January 2025.
S1-17	Fines, penalties and compensation related to legal claims: See Note 25: Other Expenses in the Consolidated Financial Statements of Eroski, S.Coop. and its subsidiaries for the financial year ended 31st January 2025, which includes disclosures on material legal provisions, fines, and related settlements.
SBM-1	Strategy, business model and value chain: Refer to Note 4: Segment Reporting in the <u>Consolidated Financial Statements of Eroski</u> , S.Coop. and its subsidiaries for the year ended 31 st January 2025', which provides insight into the Group's strategic segmentation and business model.

Where additional information beyond this Sustainability Statement is required, references to other EROSKI Group public documents will include direct access to those documents.

Phased in reporting requirements

In accordance with the regulatory framework under which this report is presented, Directive (EU) 2022/2464 of 14 December 2022 on Corporate Sustainability Reporting (CSRD), <u>Annex II</u>, includes a detailed overview of the disclosure requirements that the EROSKI Group has opted to introduce progressively in future reporting periods, as permitted by the directive.

1.1.2 Governance (GOV)

1.1.2.1 The role of Administrative, Management and Supervisory bodies (GOV-1)

The EROSKI Group's governance model is characterized by a clearly defined and distinct decision-making structure, ensuring effective management through coordinated efforts among all relevant bodies. The General Assembly serves as the supreme decision-making authority of the cooperative, while the Governing Council is the primary supervisory and control body. The Board of Directors, as the highest management body, handles matters delegated by the Governing Council, among other responsibilities.

All the companies within the EROSKI Group adhere to the Corporate Governance guidelines, S.COOP.

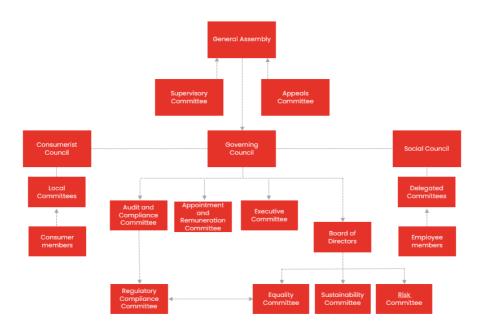
The Bylaws, last updated and approved in July 2020, outline provisions such as the incompatibilities of the members of the Governing Council and the Board of Directors and are



publicly available on the <u>corporate website</u>, which also provides detailed information on the governance structure: <u>https://corporativo.eroski.es/quienes-somos/qobierno-corporativo/</u>.

Governance structure in the EROSKI Group

In the EROSKI Group's governance model comprising the following administrative, management, and supervisory bodies, led by the Governing Council:



Governing Council

The Governing Council is responsible for governing, managing, and representing the cooperative. It approves and makes strategic decisions related to sustainability, guided by the general policies set by the General Assembly, and delegates relevant functions to the Board of Directors. The Governing Council and Board of Directors convene monthly to address significant environmental, social, and governance (ESG) matters affecting the Group.

The Council consists of 12 members (six consumer members and six worker members) elected by the General Assembly:

- No members are executive directors (i.e., part of the Senior Management), as Article 66 of the Bylaws prohibits holding both roles simultaneously.
- Six members (50%) are worker members.
- Five members (42%) are independent directors, as defined by Article 529 of the Capital Companies Act, with seven members (58%) classified as other external directors.

50% of members (full and alternate) are elected biennially for four-year terms, with the possibility of re-election.



	Consumer members	Working members
President	Leire Mugerza Garate	-
Vice President	-	María Asunción Bastida Sagarzazu
Secretary	Maite Legarra Eizaguirre	-
Board Members	Amaia Ramos Romeo Mikel Gantxegi Gantxegi Olga de Miguel Hernández Eduardo Herce Susperregui	María Victoria Fernández Gómez Olaia Betanzos Chertudi Ana Isabel Zariquiegui Asiain Carmelo Lecue Alberdi Zulima Valdivielso Martínez
Total	6	6

The Governing Council holds ultimate responsibility for strategic sustainability decisions within the EROSKI Group. It is tasked with approving the Strategic Plan and the Annual Management Plan, which establish priority initiatives in the social, environmental, and governance domains, particularly in relation to key identified risks. The Council exercises periodic oversight of these plans to ensure alignment with the Group's overall objectives. Council members maintain a proactive approach to monitoring the organization's most pressing issues by staying informed on business performance, internal developments, and evolving market conditions. Depending on the matters under discussion, relevant executives from across the Group are invited to contribute their expertise during Council sessions. This decision-making process is further supported by periodic reports and information flows from specialized Committees, which conduct detailed analyses and propose actions ahead of Council deliberations.

The Governing Council's key competencies and functions include:

- Presiding over the General Assembly.
- Approving the Group's vision, mission, values, and ethical management framework.
- Making decisions on cooperative strategy, management actions, and all ESG-related matters.
- Appointing of Senior Management.
- Establishing Internal Regulations.
- Approving major contracts and investments.
- Managing impacts, risks, and opportunities, including internal controls.
- Ensuring accountability to the General Assembly.
- Approving policies.

The Governing Council facilitates information exchange on sustainability and other matters with members, workers, and consumers through:

- Social Council: An advisory body comprising 16 worker members, which channels information through Delegated Commissions, representing all worker members. Delegates hold monthly Centre Meetings to share corporate updates and gather feedback, concerns, or suggestions from worker members.
- Consumerist Council: An advisory body for consumer-related matters, receiving and sharing input via Local Committees, which represent consumer members and advise the Consumerist Council.



There are also Permanent Council Committees, established by the Governing Council to enhance efficiency and transparency, these include:

- Audit and Compliance Committee: Oversees the effectiveness of internal control systems, risk and opportunity management, and mitigation measures for identified risks, as well as corporate governance and compliance policies. It collaborates with external auditors and sustainability verifiers to address significant internal control weaknesses. Functions related to impacts, risks, and opportunities are outlined in Article 22 of the Governing Council Regulations, with internal control and risk management duties specified in Article 9 of the Audit and Compliance Committee Regulations. Articles 10 and 11 cover Corporate Governance and the Compliance Program, respectively.
- Appointments and Remuneration Committee: Supervises the selection and evaluation of Governing Council and Senior Management members, ensures appropriate remuneration policies, manages conflicts of interest, and addresses gender diversity in administrative and management bodies.
- Executive Committee: Handles all delegated functions of the Governing Council, except non-delegable matters, and acts on urgent decisions, subsequently reporting to the Governing Council.

Board of Directors

The Board of Directors advises the General Management of the Cooperative and meets monthly with the Governing Council. It promotes sustainability-focused management, validates the Strategic Plan for sustainability for Governing Council approval, and authorizes related actions, delegating their execution to the Sustainability Committee.

The Board monitors sustainability information submits proposals to the Governing Council or Audit and Compliance Committee as appropriate and determines key sustainability criteria.

It also proposes the Group's risk map, prepared by the Risk Analysis Committee, to the Governing Council or Audit and Compliance Committee.

Since 2022, the Board of Directors has comprised 10 members (30% women, 70% men), led by Rosa Carabel since 1st February 2021. This Board, has maintained its composition until the end of the 2024 financial year:

- Rosa Carabel Di Paola. (General director)
- Javier España Martin. (Real Estate Development and Services Management)
- Javier Amezaga Salazar. (Corporate Management)
- Iñigo Eizaguirre Illarramendi. (Social Management)
- Iñigo Arias Ajarrista. (Hypermarkets & Online Management)
- Alberto Madariaga Pérez. (Supermarkets and Processes Management)
- Eva Ugarte Arregui. (Strategic Marketing and Customer Management)
- Beatriz Santos Vesga. (Commercial Management)
- Enrique Monzonis Leno. (Innovation, ICT and Logistics Management)
- Josu Mugarra Urrutia. (Economic-Financial Management)

As of 1st February 2025, a new organisational structure will eliminate the Corporate Management division, with its functions integrated into other divisions. The Board of Directors will consist of 9 members, with 33.3% women.



All the members of the Board of Directors are executive members as they form part of the Senior Management, in accordance with Appointments and Remuneration Committee Regulations, which define Senior Management as the chief executive officer and dependent directors on the Board.

Key functions and competencies of the Board of Directors include:

- Drafting of Strategic Plans and Management Plans.
- Approving and developing execution plans.
- Monitoring and controlling worker actions.
- Negotiation alliances.
- Embedding cooperative culture in the organization.

All Board members possess expertise in the retail sector, the market in which the Group operates, and the specific characteristics of our product offerings, with specialized knowledge in their respective areas. Sustainability expertise is limited to the scope of each director's role, such as fluorinated gases or renewable energy in the Development Directorate, or sustainable fishing in the Commercial Directorate.

Other governing bodies

General Assembly

The General Assembly is the supreme decision-making body of the cooperative, representing the collective will of its members. It comprises 500 delegates, equally divided between representatives of worker members and consumer members. Additionally, the Governing Council, Supervisory Committee, and Appeals Committee participate with voting rights. The General Management and the Presidency of the Social Council attend with speaking rights but no voting rights.

Delegates are elected through the respective Preparatory Boards for Consumer Affairs and Labour, serving a three-year term.

The General Assembly convenes annually in ordinary session, with its primary functions including:

- Approval of financial statements.
- Presentation and approval of profit distribution.
- Establishment of the cooperative's general policies and, where applicable, amendments to the Bylaws.
- Election of Governing Council members.

Supervisory Committee

The Supervisory Committee oversees financial reporting, electoral processes, and other functions of corporate bodies, as mandated by the Basque Cooperatives Law, the Bylaws, and its Operating Regulations.

It consists of three members (one worker member and two consumer members), elected by the General Assembly, with full renewal every two years. The Committee meets five times annually, attending the Audit and Compliance Committee as guests and participating in the General Assembly.



Key Responsibilities include:

- Control and monitoring of electoral processes.
- Other functions specified in the Bylaws such as: Supervision of the EROSKI Group's financial statements, urging the Governing Council to convene the Ordinary General Assembly if delayed beyond the legal period, requesting Extraordinary General Assemblies, proposing agenda items, or challenging General Assembly decisions that violate the law or Bylaws.

Appeals Committee

The Appeals Committee resolves appeals filed by worker members against decisions of the Governing Council and other matters specified in the Bylaws. It comprises five members (three worker members and two consumer members), elected by the General Assembly, and convenes only when appeals are received to address and resolve them.

Risk Analysis Committee

The Risk Analysis Committee initiates the process of identifying, analysing, evaluating, managing, and controlling the EROSKI Group's impacts, risks, and opportunities. Comprising six Senior Management members, it collaborates across business lines, submitting findings to the Audit and Compliance Committee and the Governing Council for review and approval.

Equality Committee

Established in 2023, the Equality Committee is responsible for defining, monitoring, evaluating, and updating the EROSKI Group's Equality Plan and related diagnostics. It consists of 18 members: nine from the business side (representatives from each Group company) and nine from the social side (representatives from the three major unions–UGT, CCOO, and FETICO–based on their representation percentage).

The Committee meets annually in June and extraordinarily as needed, convened by the Head of Social Management, who oversees the Equality Plan's implementation.

The individuals appointed to oversee equality within each Group company, and who report to the respective Social or Human Resources departments, are responsible for executing the equality action plans established by the Equality Committee at each entity level.

Since 2005, under the framework of the Group, EROSKI, S. Coop., the cooperative's Equality Plan has been implemented through the "Observatory for Equality." This body, led by the Head of Social Management, is composed of voluntary cooperative members who participate independently of hierarchical structures.

Its main objectives include:

- Understanding the realities of women within the EROSKI Group.
- Eliminating workplace gender inequalities.
- Creating a professional environment aligned with women's aspirations, talents, and needs.



The members of the Observatory for Equality meet at least twice a year. Currently, focusing on areas such as egalitarian culture, equality management, safe workplaces, responsible Work-Life balance, and social responsibility.

Sustainability Committee

The Sustainability Committee, established in July 2024, is the executive body in charge of driving and ensuring the definition, monitoring and implementation of policies, strategies, objectives and legislative compliance in environmental, social and governance sustainability. It reports to the Board of Directors at least monthly providing information, advice, and proposals, where applicable, to the Audit and Compliance Committee.

The Committee proposes and advises on the development of Strategic Plans for sustainability, integrating stakeholder contributions and overseeing practices to identify ESG impacts, risks, and opportunities, which are relayed to the Risk Analysis Committee.

It coordinates the execution of Strategic Plans, setting specific goals and milestones for Group areas, monitors progress, reports deviations to the Board of Directors and Audit and Compliance Committee, and suggests improvements.

Progress on Strategic Plan goals is communicated to the Governing Council via the Board of Directors through biannual updates, monthly scorecards, or dedicated monitoring sections, with reviews conducted once or twice annually.

The Committee also advises on the preparation of the Sustainability Statement and related regulatory compliance.

Regulatory Compliance Committee

Established in 2021, the Regulatory Compliance Committee (CCN) is dependent on the Audit and Compliance Committee. It is responsible for the development, implementation, and monitoring of the EROSKI Group's regulatory compliance programmes, policies and protocols, (excluding VEGALSA-EROSKI, which has its own Compliance Committee). These cover criminal risk prevention, money laundering, data protection, harassment, equality, and future compliance programs.

As an internal, permanent body with budgetary autonomy and independence, its primary mission is to promote awareness and adherence to the Corporate Code of Conduct and related policies, fostering a culture of integrity, honesty, loyalty, and ethics across the Group.



Composition of the main governance bodies

Below is a summary of the composition of the members of the management bodies:

	2024							
	General A	ssembly	Executive Committee		Governing Council		Social Council	
By gender								
Women	323	73,20%	302	87,30%	9	75,00%	12	75,00%
Men	177	26,80%	44	12,70%	3	25,00%	4	25,00%
By age								
< 30 years	6	1,20%	3	0,90%	0	0,00%	0	0,00%
30 – 50 years	258	51,60%	184	53,20%	4	33,30%	4	25,00%
> 50 years	236	47,20%	159	46,00%	8	66,70%	12	75,00%
Total	500		346		12		16	

	2023							
	General Assembly		Executive Committee		Governing Council		Social Council	
By gender								
Women	326	74,40%	304	87,60%	7	58,30%	12	75,00%
Men	174	25,60%	43	12,40%	5	41,70%	4	25,00%
By age								
< 30 years	8	1,60%	5	1,40%	0	0,00%	0	0,00%
30 - 50 years	273	54,60%	208	59,90%	2	16,70%	8	50,00%
> 50 years	219	43,80%	134	38,60%	10	83,30%	8	50,00%
Total	500		347		12		16	

Skills and knowledge on sustainability matters

The Governing Council maintains a knowledge and skills matrix, developed by the Appointments and Remuneration Committee, to ensure a diverse range of expertise, skills, and gender representation among its members and Senior Management.

The matrix details each member's experience and core competencies in areas such as retail sector knowledge, strategy, human resources, sustainability, digital transformation, finance, risk management, leadership, cooperative principles, auditing, and accounting. It also includes complementary expertise in areas like commercial operations, operational management, and proficiency in the Basque language, alongside personal data such as gender and tenure. The CVs of Governing Council members are publicly accessible on the EROSKI Group website.

Using this matrix, the Appointments and Remuneration Committee establishes guidelines for the election of worker members, who select half of the directors, ensuring candidates possess the necessary knowledge and experience.



Prior to issuing suitability reports for candidates to the Governing Council, the Committee evaluates factors such as expertise, training, and gender diversity. However, final candidate selection is determined by electoral votes, taking into account the Committee's recommendations on optimal candidate profiles and board composition.

The Governing Council includes directors with deep knowledge of the retail sector, the Group's operating market, and the specific characteristics of our product offerings, ensuring informed decision-making.

A training program, regularly updated, has been established for Governing Council members and Senior Management to enhance their understanding of economic, environmental, and social issues. In the 2024 financial year, targeted sustainability training was conducted to align with the Council's responsibilities in this area. This training supports the identification of initiatives related to impacts, risks, and opportunities in the Management Plan and Strategic Plan, along with relevant monitoring indicators. Additionally, the Sustainability Committee provides specialized guidance on applicable sustainability regulations, aiding the development of an implementation roadmap.

The Governing Council and its Committees conduct self-evaluations through individual questionnaires with qualitative questions, enabling comprehensive insights and the formulation of improvement proposals. The Appointments and Remuneration Committee analyses these results and proposes action plans, which the Governing Council approves and implements to enhance governance effectiveness. In line with the CNMV Code of Good Governance, every three years, the Governing Council's performance, along with that of its members and committees, is evaluated by an independent external consultant. In 2023, an external diagnosis led to action plans to strengthen governance. In 2024, the Appointments and Remuneration Committee approved a new performance evaluation tool to streamline the self-assessment process, fostering qualitative contributions and new action plans.

Additionally, each company within the EROSKI Group maintains its own governance structure:

Governance structure of the VEGALSA-EROSKI Group

Vegonsa *Agrupación Alimentaria*, S.A. (hereinafter VEGALSA-EROSKI) is a company jointly owned (50%) by the González family and the EROSKI Group, resulting in a distinct corporate governance model for certain aspects. Integrated into the EROSKI Group since 1998, VEGALSA-EROSKI is a leading player in commercial distribution in Galicia, with operations extending to the neighbouring regions of Asturias and Castilla y León.

VEGALSA-EROSKI adopts the EROSKI Group's good governance model, complemented by its own responsibilities and competencies, as agreed with the Group and executed through its dedicated governance bodies.

Board of Directors

It is the highest decision-making body of VEGALSA-EROSKI, comprising four members:

- Javier Amezaga Salazar. (President)
- Rosa Carabel Di Paola. (Member)
- José Alonso Lago. (Member)
- Vegonsa 1939, S.L. Represented by Jorge González Iglesias. (Member).



On 1st February 2025, following the departure of Javier Amézaga Salazar from the EROSKI Group, Josu Mugarra Urrutia, from the Group's Economic and Financial Management team, joined the Board of Directors as a member. Rosa Carabel Di Paola was appointed as the new Chair of the Board.

Regarding composition and diversity, two of the four directors are executive members, as they form part of the Senior Management of the EROSKI Group's parent company, per Article 529 duodecies of the Capital Companies Act. The Board consists of 25% women and 75% men.

The Board meets monthly in ordinary sessions, with key responsibilities including:

- Approving the company's general policies and strategies.
- Approving Strategic Plans.
- Approving Annual Management Plans.
- Appointing and dismissing General Management of VEGALSA-EROSKI and its management team dependent on it.
- Authorizing significant store openings, closures and transfers.
- Approving major investments and contracts.

Management Committee

The Management Committee oversees the operational and strategic management of VEGALSA-EROSKI. As of 31st January 2025, it comprises fourteen members, with an Expanded Management Committee of seventeen members. Since 1 February 2024, José Manuel Ferreño has served as the General Manager of VEGALSA-EROSKI.

The Committee convenes on a biweekly basis in ordinary sessions. Its key roles and responsibilities include:

- Handling matters delegated by the Board of Directors
- Drafting Strategic and Management Plans.
- Approving and overseeing the execution of operational plans.
- Monitoring and control of actions.
- Promoting the corporate culture in the organization.

Governance structure of SUPRATUC2020 S.L.

SUPRATUC2020, S.L.U. (hereinafter SUPRATUC) is a company equally owned (50%) by EROSKI NEWCOBECO, S.L.U. (an EROSKI Group company) and EP BidCo, A.S., resulting in a distinct governance model for certain aspects.

SUPRATUC holds 100% ownership of CECOSA *Supermercados*, S.L.U. (operating in the Balearic Islands) and CAPRABO, S.A.U. (primarily operating in Catalonia). SUPRATUC implements the EROSKI Group's good governance model, supplemented by its own responsibilities and competencies, as agreed with the Group and executed through its governance bodies.



Board of Directors

It is the highest decision-making body of SUPRATUC and adheres to the same Code of Conduct that governs the EROSKI Group. As of 31st January 2025, it is composed of four members:

- Javier Amezaga Salazar. (President)
- Rosa Carabel Di Paola. (Member)
- Lubos Koucky. (Secretary)
- Roman Silha. (Member)

Effective 1st February 2025, following the departure of Javier Amézaga from the EROSKI Group, Josu Mugarra Urrutia, Head of Economic and Financial Management of the Group, was appointed Chairman of the Board.

Regarding composition and diversity, two of the four directors are executive members, as they are part of the Senior Management of the EROSKI Group's parent company, per Article 529 of the Capital Companies Act. The Board consists of 25% women and 75% men.

The Board meets monthly in ordinary sessions, with key responsibilities including:

- Approving the company's general policies and strategies.
- Approval of Strategic Plans.
- Approving Annual Management Plans.
- Authorizing decisions relating to the opening, closure, and transfer of commercial establishments.
- Approving significant investments and contracts.
- Approving changes in the management team.

CAPRABO and CECOSA *Supermercados*, both wholly owned by SUPRATUC, operate under a single-person administrative body, with the General Management of EROSKI, S.COOP. serving as the sole administrator for both companies.

Board of Directors

The Board of Directors of SUPRATUC operates in coordination with the General Managers of CAPRABO and CECOSA *Supermercados*, as well as the EROSKI Group's Board of Directors. SUPRATUC also maintains a dedicated Financial Directorate to support its operations.

Governance structure of FORUM SPORT, S.A.

FORUM SPORT, S.A. (hereinafter "FORUM") is a subsidiary in which EROSKI NEWCOBECO S.L.U., a Group company, holds an 86.99% ownership interest. The remaining 13.01% is held by *Gestión de Participaciones* FORUM, S.C.P., a company jointly owned by FORUM workers (33.4%) and CECOSA INSTITUCIONAL, S.L.U. (66.60%), another entity within the EROSKI Group.

At FORUM we implement the EROSKI Group's good governance model, which it combines with its own responsibilities and competencies, agreed with the Group and developed through its own management bodies.



Board of Directors

The Board of Directors is the highest decision-making body of FORUM and adheres to the EROSKI Group's Code of Conduct. As of 31 January 2025, it comprises four members:

- Javier Amezaga Salazar. (President)
- Ibone Amorrortu Goitia. (Member)
- Daniel Lacruz Echepare. (Member)
- Manuela Morote Moreno. (Member)

Effective 1st February 2025, following Javier Amezaga Salazar's departure from the EROSKI Group, Iñigo Arias Ajarrista (Hypermarkets and Online Management, EROSKI Group) joined the Board and assumed the role of Chairman.

Regarding composition and diversity, one of the four directors is an executive member, as they are part of the Senior Management of the EROSKI Group's parent company, per Article 529 duodecies of the Capital Companies Act. The Board is gender-balanced, with 50% women and 50% men.

The Board meets quarterly in ordinary sessions. Its key roles and responsibilities include:

- Approving the company's general policies and strategies.
- Approving Strategic Plans.
- Approving company's Annual Management Plans.
- Authorizing decisions relating to the opening, closure and transfer of commercial establishments.
- Approving significant investments and contracts.
- Approving changes in the management team.

Management Committee

The Management Committee is responsible for the operational management of FORUM. As of 31 January 2025, it comprises seven members, led by Diego Llorente, who serves as the General Manager of FORUM.

The Committee's key functions and responsibilities include:

- Handling matters delegated by the Governing Body.
- Drafting Strategic Plans and Management Plans.
- Approving and executing implementation plans.
- Monitoring and control of actions.
- Promoting the corporate culture in the organization.



1.1.2.2 Information provided to the company's Administrative, Management, and Supervisory Bodies and Sustainability Matters Addressed by them (GOV-2)

Sustainability Governance Model



The administrative, management and supervisory bodies, including relevant committees, described in section <u>'1.1.2.1 The role of the administrative, management and supervisory bodies</u> (GOV-1) of this chapter ESRS 2 – General disclosures, are regularly informed about the material impacts, risks and opportunities linked to sustainability matters.

These updates encompass progress on due diligence implementation, as well as the outcomes and effectiveness of policies, actions, metrics, and targets associated with identified material impacts, risks, and opportunities.

The process of identifying and prioritising sustainability-related impacts, risks, and opportunities is formally reported to the Board of Directors twice a year through the Audit and Compliance Committee. Each year, the Committee undertakes a comprehensive assessment to prioritise these risks based on their likelihood of occurrence and potential level of impact. Additionally, an annual quantification of each identified risk is conducted to support strategic decision-making. Currently, the Audit and Compliance Committee oversees the Internal Control over Financial Reporting (ICFR), and it plans to extend its oversight to include the Internal Control over Sustainability Information (ICSI) in the upcoming year.

The identified impacts, risks, and opportunities are integrated into the goals and objectives set out in the Strategic and Management Plans of the Group's companies. These plans are monitored monthly at the level of EROSKI Group and with greater frequency in other entities within the Group, both by the Board of Directors and the respective management bodies. Furthermore, the directors of the Board of Directors provide biannual updates on the progress of their respective objectives to the Governing Council, a cadence that is similarly followed across the Group's companies.

Policy monitoring is conducted in accordance with the specific governance arrangements established for each policy. Some are subject to annual review by the Board of Directors, while



others follow a more frequent review cycle, depending on the oversight and approval schedule defined by the Governing Council.

A comprehensive list of the material risks, impacts, and opportunities addressed by the Sustainability Committee, executive management, and supervisory bodies during the reporting period is available in section '1.1.2.5 Risk management and internal controls of sustainability disclosures (GOV-5) of this chapter ESRS 2 – General disclosures'

The Governing Council of the EROSKI Group is responsible for the approval of the 2024 Consolidated Statement of Non-Financial Information (NFRD) and Sustainability Information, which was prepared on 29 April 2025 and is scheduled for final approval by the General Assembly of Members on 2nd June 2025.

1.1.2.3 Integration of sustainability-related performance in Incentive schemes (GOV-3)

As a cooperative, the EROSKI Group applies a unique remuneration model designed not only to attract, retain, and motivate talent but also to reflect and reinforce the organisation's cooperative values and principles. This model establishes a remuneration framework that defines both upper and lower limits of compensation for each standard position. Importantly, no variable remuneration or incentive schemes are in place for any role within the Group.

The Governing Council, upon the proposal of the Appointments and Remuneration Committee, approves the EROSKI Group's Remuneration Policy, oversees its implementation, and ensures its ongoing development. It also approves company-specific regulations and serves as an appellate body for job evaluation decisions.

The Board of Directors proposes amendments to the Remuneration Policy to the Governing Council, approves technical enhancements to the remuneration model, and issues reports on the application and development of regulations across Group companies. The Social Management team proposes improvements and tools for the remuneration model to the Board of Directors.

The administrative bodies of each Group company are responsible for approving and applying the remuneration model within their scope. These bodies may propose updates to the model to the Group's Social Area and determine the annual salary increases for their respective companies. Each entity may also implement additional remuneration mechanisms as needed to align with the overall Group policy.

Although there is no Incentive Remuneration Policy linked to achieving sustainability or other performance targets, the administrative, management, and supervisory bodies are subject to compliance objectives and indicators. These are monitored by both the General Management and the Governing Council. All workers undergo a qualitative and quantitative evaluation at year-end; however, this assessment does not affect compensation or result in additional remuneration. The members of the Governing Council, including worker-members, do not receive incentive-based pay. Worker-members continue to receive their standard compensation for their roles, independent of their position on the Council. The role of Director within the Governing Council is non-remunerated and is subject to annual oversight by the



Appointments and Remuneration Committee. This policy extends across the Board of Directors and all other governance bodies of the EROSKI Group.

1.1.2.4 Statement on Due Diligence (GOV-4)

The EROSKI Group recognizes respect for human rights as fundamental to its operations, reflecting our commitment to sustainable and ethical development. We view human rights not only as a legal obligation but also as an opportunity to create shared value and contribute to a fairer, more sustainable society.

Accordingly, the EROSKI Group commits to respecting, protecting, and promoting all internationally recognized human rights—as set out in the Universal Declaration of Human Rights, the International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights, and the ILO Fundamental Conventions, among others. This commitment is embedded in our internal framework (e.g., Code of Ethics and Conduct, Human Rights Policy). For a full list of Group-wide policies addressing material sustainability matters, see section '<u>1.1.4.3 Policies</u> adopted to manage material sustainability matters (MDR-P) of this chapter ESRS 2 – General disclosures'

The EROSKI Group adopts due diligence as an ongoing process to identify, prevent, mitigate, and account for negative impacts across our operations and value chain. Key elements of our due diligence framework are detailed in relevant sections of this Sustainability Statement, ensuring alignment with ESRS requirements for transparent and accountable sustainability governance:

Essential elements of due diligence	Sections of the Sustainability Statement
Integrating due diligence into governance, strategy, and business model	GOV-2: Information Provided to the Administrative, Management and Supervisory Bodies and Sustainability matters addressed GOV-3: Integration of Sustainability-related Performance in Incentive Schemes SBM-3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model
	GOV-2: Information provided to Administrative, Management and Supervisory Bodies and Sustainability matters Addressed SBM-2: Interests and Views of Stakeholders IRO-1: Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities MDR-P: Policies adopted to manage material sustainability matters
Collaboration with affected stakeholders at all stages of due diligence	 S1-1: Policies related to Own Workforce S1-2: Processes for Engaging with Own workforce and Workers' Representatives about Impacts S1-3: Processes to Remediate Negative Impacts and Channels for Own Workforce to Raise Concerns S2-1: Policies related to Value Chain Workers S2-2: Processes for Engaging with Value Chain Workers about Impacts
	 S2-3: Processes to Remediate negative impacts and channels for Value Chain Workers to voice concerns S4-1: Policies related to Consumers and End Users S4-2: Processes for engaging with Consumers and End-Users on Impact



Statement of Non-Financial Information and Sustainability Information 2024

Essential elements of due diligence	Sections of the Sustainability Statement
	 S4-3: Processes to Remediate negative impacts and channels for Consumers and End-users to Voice Concerns G1-1: Business Conduct Policies and Corporate Culture G1-2: Management of Relationships with Suppliers G1-5: Political Influence and lobbying activities G1-6: Payment Practices
Identification and assessment of negative impacts	SBM-3: Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model IRO-1: Description of the process to identify and assess Material Impacts, Risks and Opportunities E1 IRO-1: Description of the process to identify and assess Material Climate- related Impacts, Risks and Opportunities E3 IRO-1: Description of the process to identify and assess Material Water and Marine Resources-related impacts, risks and opportunities E5 IRO-1: Description of processes to identify and assess material resource use and the circular economy-related impacts, risks and opportunities
Taking action to address negative impacts	 MDR-A: Actions and Resources in relation to Material Sustainability Matters El-1: Transition Plan for Climate Change Mitigation El-3: Actions and Resources in relation to climate change policies SI-4: Taking action on Material Impacts on Own workforce, and approaches to mitigating force, and effectiveness of those actions S2-4: Taking action on Material impacts on Value chain workers, and approaches to mitigating Material Risks and pursuing Material Opportunities related to Value chain workers, and effectiveness of those action S4-4: Taking action on Material Impacts on Consumers and End-users, and approaches to Mitigating Material Risks and pursuing Material Opportunities related to Consumers and End-users and Effectiveness of those actions G1-1: Business Conduct policies and Corporate culture G1-2: Management of Relationships with Suppliers G1-3: Prevention and detection of corruption and bribery G1-5: Political influence and lobbying activities G1-6: Payment Practices
Monitoring the effectiveness of these efforts and communication	MDR-M: Metrics in Relation to Material Sustainability Matters MDR-T: Tracking Effectiveness of Policies and Actions through Targets E1-3: Actions and Resources in relation to Climate change Policies, Metrics and Targets E1-4: Targets related to Climate change Mitigation and Adaptation E1-5: Energy Consumption and Mix E1-6: Gross Scope 1, 2 and 3 GHG Emissions and Total GHG Emissions S2-4: Taking action on Material impacts on Value chain workers, and approaches to managing Material Risks and pursuing Material Opportunities related to Value chain workers, and effectiveness of those action.



Statement of Non-Financial Information and Sustainability Information 2024

Essential elements of due diligence	Sections of the Sustainability Statement
	SI-5: Targets related to Managing material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities
	SI-6: Characteristics of the company's workers
	SI-7: Characteristics of non-salaried workers in the company's own personnel
	S1-8: Coverage of collective bargaining and social dialogue
	S1-9: Diversity Metrics
	SI-10: Adequate wages
	S1-12: Persons with disabilities
	S1-13: Training and Skill Development Metrics
	S1-14: Health and Safety Metrics
	S1-15: Work-Life balance Metrics
	SI-16: Compensation Metrics (pay gap and total compensation)
	S1-17: Incidents, Complaints and Severe Human Rights Impacts
	S2-4: Taking action on Material impacts on Value chain workers, and approaches to managing Material Risks and pursuing Material Opportunities related to Value chain workers, and effectiveness of those action
	S4-4: Taking action on Material Impacts on Consumers and End-users, and approaches to Mitigating Material Risks and pursuing Material Opportunities related to Consumers and End-users and Effectiveness of those actions
	G1-3: Prevention and Detection of Corruption and Bribery
	G1-5: Political Influence and Lobbying Activities
	G1-4: Confirmed Cases of Corruption or Bribery
	G1-6: Payment Practices

1.1.2.5 Risk management and internal controls over sustainability Reporting (GOV-5)

Risk management within the EROSKI Group is a process designed to reasonably ensure the achievement of established objectives. To achieve this, potential factors that could impact the successful attainment of these objectives are identified, and, where necessary, mechanisms are implemented to mitigate or redirect any adverse effects.

The EROSKI Group's risk management methodology is based on the COSO framework, developed by the Committee of Sponsoring Organizations of the Treadway Commission. This globally recognized framework provides a comprehensive approach to enterprise risk management, encompassing the following key components:

- Identification and classification of risks that may hinder the achievement of the Group's strategic objectives.
- Assessment of risks according to their likelihood of occurrence and the impact associated with their materialisation.
- Definition of the response to risks.

- Monitoring of key risks.
- Periodic reporting systems both internally and externally.

The system implemented within the EROSKI Group involves the creation and regular updating of the Risk Map, which serves as a basis for reevaluating action plans aimed at keeping the organization on track toward achieving its strategic objectives. The Risk Map is updated annually, but more frequent updates are expected whenever any internal or external event occurs that could significantly impact the Group. Additionally, the Risk Map incorporates the risks and opportunities identified through the Double Materiality Assessment process. A detailed list of these can be found, in section <u>1.14.1. Description of the process for determining and assessing material impacts, risks and opportunities (IRO-1) of this ESRS 2 – General disclosures chapter, the list can be found in detail.</u>

The bodies responsible for the preparation, execution and supervision of the Risk Management System are the following:

- Governing Council: The council holds the ultimate oversight responsibility for the Risk Management System, including the approval of risk-related governance policies, procedures, and processes.
- Board of Directors: The Board of Directors is the primary executive body accountable for the risk management system. It conducts strategic oversight of all corporate risks, including those related to processes and controls. The Board monitors risk management in alignment with the organization's accepted risk thresholds.
- Risk Analysis Committee: Designated by the Management Board as the technical advisory body, the CAR is responsible for maintaining and updating the Risk Map.
- Sustainability Committee: The Sustainability Committee identifies sustainability-related impacts, risks, and opportunities arising from the undertaking's activities, in collaboration with relevant business units. The Committee communicates these findings to the Risk Analysis Committee (CAR) for management.
- Audit and Compliance Committee: This Committee oversees the effectiveness of the implemented risk management system. Its internal regulations, updated by the EROSKI Group's Governing Council on 28th January 2025, outline its duties, including supporting and supervising the identification and management of risks, impacts, and opportunities. The Internal Audit Statute defines the purpose, authority, and responsibility of Internal Audit activities, with a mission to assist the organization in achieving its objectives. It does so by providing the Governing Council, through the Audit and Compliance Committee, with a systematic and disciplined approach to independently evaluate and improve the effectiveness and efficiency of risk management, impact and opportunity management, internal controls, and governance practices.

In addition, the identification, assessment, and management of economic, environmental, social, and governance - impacts, risks, and opportunities fall primarily within the remit of the Audit and Compliance Committee. This Committee is supported by the Risk Analysis Committee and the Sustainability Committee, and, in the case of criminal risks, by the Regulatory Compliance Committee (CCN). The CCN oversees not only criminal compliance matters but also areas such as Anti-money laundering, data protection, non-discrimination, diversity and inclusion, and the internal grievance and whistleblowing channels. It is a Committee established to ensure comprehensive compliance with protocolized matters and other compliance programs that may be developed in the future. These Committees regularly report to the Governing Council through the Audit and Compliance Committee. Ultimately, the Governing Council is the body



responsible for ensuring compliance with internal regulations concerning the management of all risks that may pose a threat to the organization.

The EROSKI Group classifies risks according to their origin, type, and the strategic initiatives they impact, extending beyond the standard COSO classification (strategic, operational, reporting, and compliance risks). This approach aligns risk classification with strategic objectives and initiatives, enhancing risk management by integrating it into the processes for setting and monitoring objectives and assigning roles and responsibilities.

In the process of developing the Risk Map, the EROSKI Group defines clear stages for generating and updating the map, alongside criteria and scales annually reviewed by the Board of Directors to evaluate the probability of risk materialization and its impact on the company's objectives. Where feasible, impact metrics are quantified in economic terms (e.g., EBITDA, net turnover, or income statement effects). When economic metrics are not applicable, qualitative indicators are utilized. This approach ensures alignment with the European Sustainability Reporting Standards (ESRS), promoting transparent and robust risk management practices.

Similarly, within the EROSKI Group, the prioritization of risks is conducted considering the following elements:

- Its assessment based on impact severity and likelihood of occurrence, as determined during the preparation of the risk map by the Risk Analysis Committee and subsequently approved by the Board of Directors.
- The extent to which the potential materialization of a risk could adversely affect the achievement of the Group's strategic objectives.

The outcomes of this prioritisation process are cross-referenced against the risk tolerance thresholds defined by the Board of Directors, which retains the highest executive responsibility for risk oversight. Based on this analysis, appropriate mitigation measures are taken. Risk tolerance is determined at the corporate level, by combining the balance between value creation and the effective management of uncertainty and its associated risks.

A report on critical risks is prepared semi-annually, validated by the Management Board, and reviewed by the Audit and Compliance Committee, which acts under delegation from the Governing Council.

The Sustainability Committee, in coordination with relevant business units, identifies all material sustainability-related impacts, risks, and opportunities (IRO) and communicates them to the Risk Analysis Committee (CAR). The Committee reports monthly to the Board of Directors to enable continuous monitoring, and reports to the Audit and Compliance Committee on matters falling within its scope, ensuring alignment with the organization's sustainability governance structure.

EROSKI Group is progressively advancing the development of an internal control framework for sustainability information, aimed at ensuring the reliability and integrity of sustainability disclosures. This framework includes: (1) The definition of the processes and activities that are included in each of the management areas, (2) the identification of the risks and opportunities associated with these processes and (3) the implementation of controls to mitigate the identified risks.



Key risks identified and strategies to mitigate them, including related controls

Based on the analysis outlined in the previous section and following the prioritization exercise conducted by the Risk Analysis Committee, the following table presents the EROSKI Group's ten principal impacts, risks, and opportunities. It also details the mitigation strategies and control mechanisms established to address them:

Risk	Description	Mitigation strategies and control mechanisms
Economic		
Evolution of the economy and the market	Adverse trends in macroeconomic indicators – such as unemployment, consumer spending, CPI, interest rates, exchange rates, etc., along with geopolitical instability due to electoral outcomes and especially the ongoing conflicts in Ukraine and Gaza, impacting energy price volatility, raw material costs, supply availability (potential supply chain disruptions), private consumption, and company sales. In the current inflationary environment, price continues to gain importance in consumer purchasing decisions. Changes in commercial strategies of major manufacturers and competitors. Inefficient management of (limited) resources leading to surplus and food waste. Significant downsizing potentially affecting relevance and financial results.	 Strengthening the relationship with customers, through the loyalty programs and the assortment of Own Brands Enhancing operational efficiency through automation and strategic partnerships Continuous quality monitoring, advertising, market research
Operational		
Product quality, food safety, and health	Risk to consumer health or safety from consumption of own-brand or third- party products in suboptimal conditions, with particular focus on fresh products, possibly affecting consumer trust. Enhanced product standards could also impact cost structures and sales performance.	 Robust quality management system (analytical controls, audits at the point of sale and logistics platforms, supplier audits, etc.)
Compliance		
Compliance and Regulatory Requirements	Legislative changes and new regulatory requirements in areas such as sustainability (GHG emissions, impact on natural resources like water, protected areas, waste management/recycling), transparency, data protection, labour (violence or harassment cases, inequality, etc.), and Anti-money laundering, fraud, corruption, false advertising, etc.	 Regulatory framework (Codes of Conduct, Criminal Risk Prevention Plans, etc.) Active policies on various matters (Human Rights, Climate Change Mitigation and Adaptation, Circular Economy, etc.) Customer complaint channels (EROSKI, CAPRABO, FORUM) to identify and manage potential incidents



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Risk	Description	Mitigation strategies and control mechanisms		
	Regulatory non-compliance could erode consumer trust and loyalty and result in penalties.			
Workers health and safety	\Risks associated with not providing a safe working environment and a culture of health and safety that reduces business-related occupational risks.	 Occupational Risk Prevention Service and Management System (ORP) Monitoring of accident and occupational disease indicators Employee Training in Occupational Risk Prevention 		
Disasters				
Climate change impacts on the value chain (and vice versa)	Natural disasters, environmental accidents (water, soil contamination, etc.), or rising temperatures that could lead to raw material or resource shortages (e.g. water), difficulties accessing fresh products, supply restrictions, or temporary store closures— ultimately increasing costs.	 Assessment of climate change risks and opportunities Transition plan for Climate Change Mitigation Promotion of local sourcing strategies Process and infrastructure adaptation for improved eco- efficiency and use of renewable energy 		
People				
Responsible workforce management and labour conditions	Need to ensure decent working conditions (stability, Work-Life balance, etc.), with special focus on equal opportunities and non-discrimination to attract and retain talent.	 Regulatory Framework (Codes of Conduct) Business conduct policies and corporate culture, including Equality Plan and Talent Attraction and Retention Plan Internal reporting channels 		
Human rights in the value chain	Risk of human and labour rights violations within the Group's supplier network, including labour abuses and unethical practices.	 Supplier contracts include clauses related to Compliance and Criminal Risk Prevention Plans Anti-corruption regulations for supplier and contractor management Policies related to workers in the value chain 		
Information Syste	ms / Processes			
Digitalization	Rapid growth in customer demand through digital channels and the need to adapt. Remote working adoption is further accelerating this trend. System and data security to prevent business disruption and data loss.	 Omnichannel strategy to improve our customers' shopping experience (Eroski App, <i>Click & Drive, Click&</i> <i>Collect</i> or smart lockers) Online new ranges of non-food products, as well as a virtual assistant Innovation projects in new digital channels (quick-commerce) Information Security Policy Security measures: enhanced security operations, multifactor 		



Risk	Description	Mitigation strategies and control mechanisms
		authentication protocols,
		cybersecurity training, protection
		mechanisms across digital
		channels, cybersecurity insurance

1.1.3 Strategy (SBM)

1.1.3.1 Strategy, Business Model and Value Chain (SBM-1)

The EROSKI Group is the leading cooperative retail distribution group for consumer goods and services in Spain. Established more than 50 years ago through the union of seven small cooperatives, it now holds a prominent position in the northern Spanish market, particularly in the Basque Country, Galicia, Navarre, and the Balearic Islands. This geographical diversity enables the Group to tailor its range of products and services to meet the specific needs of each market, with a focus on local products.

The Group's social commitment and the unique characteristics of its commercial activities are reflected in a business model that prioritizes excellence in quality and customer service. Efforts are focused on strengthening the supply of local products, promoting healthy and sustainable food at affordable prices, and contributing to the wealth and social development of the communities in which the Group operates.

In 2024, aiming to offer a broad selection of quality products at competitive prices, the Group continued with a policy of price reductions, which, combined with its efficiency plan, contributed to improved results. EROSKI Group's net distribution sales amounted to €5,335,007 thousand, reflecting a growth of 2.9% compared to the previous year.

The breakdown of total revenues by segments is provided in Note 4 of the Consolidated Annual Accounts of Eroski, S. Coop. and its subsidiaries for the year ended 31st January 2025. Some operating segments are not sufficiently significant to be reported separately in the consolidated financial statements. Nearly all sales are made within the domestic market. The operating segments of the EROSKI Group are identified according to the different products and services offered, including the following:

- Food Retail: Distribution of consumer products through supermarkets, hypermarkets, and petrol stations across Spain. Revenues from fossil fuel-related activities amounted to €155,133 thousand, representing 2.64% of the Group's total turnover.
- Real estate: Involves the development of real estate projects for the sale and/or operation of shopping centres.
- Other businesses: Includes various businesses such as the sale of sporting equipment and other smaller-scale activities.
- Apart from the segments detailed above, the EROSKI Group does not engage in activities such as the production of chemical products, weapons, or the cultivation and production of tobacco.



Income for the period (thousands of euros)

	2024	2023
Food Retail	5,198,517	5,050,573
Real Estate	12,893	12,313
Other businesses	123,583	122,823
Other Operations	14	(147)
Total	5,335,007	5,185,562

In 2024, the Group undertook a comprehensive refresh of its mission, vision, and values to align them with the development of the 2024–2026 Strategic Plan.

Mission

We are a collective of food shops dedicated to generating current and future business results by:

- Creating wealth in the environment
- Ensuring the well-being and satisfaction of consumers and workers.
- Promoting Healthy Nutrition.

Guided by cooperative principles, we champion participatory management and collaborative teamwork.

Vision

Our vision is to become the preferred supermarket of choice for consumers, workers, and local communities.

Values

- Economic, Social, and Environmental Responsibility: We prioritize generating results to sustain our socio-business model and contribute to wealth creation in each community. We are committed to solidarity and environmental sustainability.
- Commitment to Consumers: We pledge to serve and satisfy not only our consumer members but also the broader consumer community. Our commitment involves offering quality products at fair prices and actively listening to feedback for continuous improvement.
- Participation: We view participation as both a right and an obligation of our partners. It entails active engagement in business and social management, implying self-demand, co-responsibility, and the pursuit of continuous improvement based on selfmanagement.
- Trust: We prioritize cultivating relationships based on honesty and simplicity. Transparency serves as the cornerstone of our interactions.
- Innovation: We embrace a mindset of openness to change, continually striving for improvement. Our commitment to innovation lies in our relentless pursuit of meeting customer needs and advancing both within the company and society at large.



Strategy

At the Group, we update our strategy (and therefore also the role of Sustainability in it) with each strategic cycle. In the current strategic cycle (2024-2026), Sustainability stands out as one of the most important pillars shaping our desired strategic position, alongside other key initiatives focused on product, pricing, customers, and workers.

Group's aim is to promote healthy food and lifestyles while generating local wealth through a personalized experience and a quality product range at affordable prices. This is all supported by people-centred business model.

Aligned with the Group's overarching vision and longstanding commitment to community wellbeing, a key strategic priority is to distinguish its offering by ensuring access to safe, healthy, and sustainable food for all consumers. To operationalize this commitment, since 2018 the EROSKI Group has implemented a structured framework titled the "10 Commitments to Health and Sustainability", which encompass specific and measurable goals across the following key areas:

Commitments to Health and Sustainability	Sustainable Development Goals	Aspirations of the Code EU Conduct
I. We are committed to food safety. We are committed to food safety, through a preventive quality management plan, product traceability controls, and maintaining the cold chain for fresh products.		1. Healthy diets 4.Efficient and circular value chain
2. We promote a balanced diet. We promote consumption of the necessary and appropriate foods for a balanced diet. We reduce nutrients whose excessive consumption can be damaging to health in our own-brand products, and we improve the quality of saturated fats.		1. Healthy diets 4. Efficient and circular value chain 7. Sustainable sourcing
3. We address childhood obesity. We work to prevent childhood obesity, promoting and facilitating a balanced diet for children, prioritizing the nutritional quality of our products and aiming to train two million children and their families in healthy lifestyle habits by 2025.		1. Healthy diets 6. Cooperation
4. We cater to specific nutritional needs. We work to ensure that people with specific dietary requirements can find everything they need for their food in our stores, expanding the diversity of the offer (gluten-free,		1. Healthy diets 6. Cooperation

lactose-free, vegetarian and vegan, organic, etc.) and offering alternatives such as our order service or our *online*

store.



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Commitments to Health and Sustainability	Sustainable Development Goals	Aspirations of the Code EU Conduct
5. We promote responsible consumption. We facilitate sustainable food consumption by reducing the environmental impact of our processes, stores, and products. Our products support a circular economy (eco- designed packaging, food waste reduction, enhanced recycling) and decarbonization across our supply chain. We also promote organic products, sustainable production practices, reduced artificial additives, and animal welfare.	2 (0000) 1 (0000) 6 (2000) 1 (0000) 10 (0000) 1 (0000) 12 (0000) 1 (0000) 13 (0000) 14 (0000) 13 (0000) 14 (0000) 15 (0000) 17 (0000) 15 (0000) 17 (0000) 15 (0000) 10 (0000) 15 (0000) 10 (0000)	 Healthy diets Prevention of food waste Climate neutrality in the value chain Efficient and circular value chain Cooperation Sustainable sourcing
6. We offer more local products. We support the social and economic development of our store communities and promote local culture through culinary events, production site visits, support for traditional celebrations, and by channelling resources into social and solidarity projects.	12 Martiner 13 Martiner Westiner Westiner Westiner	 3. Climate neutrality in the Value chain 4. Efficient and circular value chain 5. Economic growth 6. Cooperation 7. Sustainable sourcing

7. We make healthy eating affordable

We improve the affordability of the products necessary to have a balanced and responsible diet and we develop personalized savings proposals for our Customer Partners.



1. Healthy diets

8. We act by listening, with clarity and transparency.

We commit to acting transparently and inclusively, involving Members, workers, customers, and other stakeholders. We ensure clarity and transparency in product labelling and communication.



Healthy diets
 Cooperation



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Commitments to Health and Sustainability	Sustainable Development Goals	Aspirations of the Code EU Conduct
9. We take care of our Workers. We promote training on health, wellness and responsible consumption with the aim of improving the quality of life of our workers, offering training, advice, activities, programmes and tools for our staff and their families.		5. Economic growth
10. We promote a healthier lifestyle. We foster quality information on health and sustainability through channels like EROSKI Consumer and www.consumer.es. We also offer personalized advice programs to Members of Club EROSKI.	8 недицин ктонцит измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии измии 11 менен измии измии 11 менен измии измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии 11 менен измии измии 11 менен измии 11 менен измии измии 11 менен измии 11 менен измии изми измии и и и и и и и и и и и и	1. Healthy diets 6. Cooperation

Business model

The Group operates under a multi-format and omnichannel business model, strategically designed to meet the varied preferences and needs of its customer base. This model integrates a wide range of product and service offerings that extend beyond the core food retail sector to include petrol stations, sporting goods stores, opticals, and insurance services.

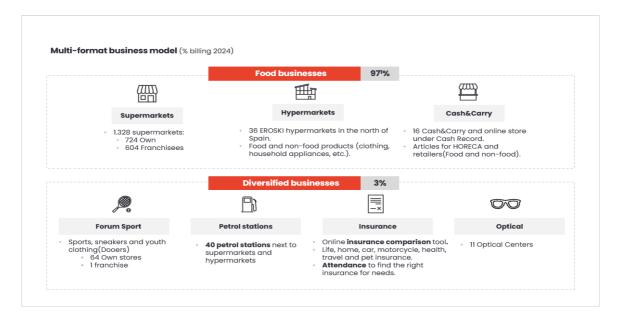
As of the reporting period, the Group operates a comprehensive commercial network consisting of 1,485 physical retail stores, which collectively span a total commercial area of approximately 1.13 million square meters. In addition, the Group manages six online stores, providing customers with a seamless digital shopping experience and enhancing its market reach through omnichannel accessibility.

The Group's portfolio is further diversified through a range of business lines, brand identities, and retail formats, which are strategically adapted to local market dynamics and regional consumer preferences. This geographic and operational flexibility enhances its capacity to deliver personalized value propositions across the Spanish territory.

The business operations are structured into two principal segments:

- Food Businesses
- Diversified Businesses





In its food business, the Group offers a comprehensive selection of food products—both fresh and packaged—sourced from reliable local, national, and international suppliers. This is complemented by a wide array of drugstore and perfumery items, as well as bazaar goods, household appliances, electronics, stationery, toys, and textiles. EROSKI Group supermarkets operate under several banners, including EROSKI City, EROSKI Center, ALIPROX, FAMILIA, ONDA, Rapid, and CAPRABO.

In its diversified business segment, the Group manages FORUM sports stores and DOOERS sneaker stores. It also provides services through an online insurance comparison platform, optical centers, and fuel stations.

Across all retail formats, the Group aims to meet a wide spectrum of consumer needs—from everyday essentials to non-food items—by offering products that combine competitive pricing, quality, authenticity, and superior service. A multi-brand strategy ensures a broad selection between manufacturer brands and the Group's own brand. There is a strong commitment to promoting local products within the regions of operation. The own-brand portfolio embodies the Group's values, offering high-quality items with a focus on health, sustainability, and support for local producers, while catering to diverse customer budgets.

Business model 'Contigo'

Guided by values that epitomize our unwavering cooperative ethos, we believe in the possibility of conducting business differently, rooted in principles of participation and collaboration as the cornerstone of progress. With the overarching mission of championing wholesome food, fulfilling the needs of consumers and workers, and fostering continued growth while enriching our surroundings, we have crafted our '*Contigo*' business model.

Our aspiration is to be the preferred supermarket for consumers, workers, and the communities we serve. We provide a diverse and superior product selection without burdening the budget. To achieve this, we consistently strive to offer products from trusted brands at competitive prices, encompassing both our proprietary brands and offerings from esteemed manufacturers. Our extensive product array is underpinned by our support for local production and our commitment to promoting healthy eating through fresh, quality produce. Moreover, we prioritize delivering a



superior customer experience characterized by convenient locations, personalized service, and compelling savings propositions.

This strategic model incorporates the Group's vision and commitments across all business units and stakeholder relationships. In 2024, progress continues along the strategic positioning axes that define the core of the business model, reinforcing alignment with long-term goals and stakeholder expectations.:

Positioning axes	Description	ESRS mapping
Differentiation		
 Local Sourcing and Regional Value Chains Nutrition and Public Health 	Differentiation will be driven by a focus on locally sourced products and health-promoting food offerings, enhancing transparency and stakeholder trust through proactive communication and value demonstration.	S-2
Advanced / Hygienic		
 Customer-Centric Experience and Accessibility Sustainability Responsible Innovation 	The Group will uphold inclusive and responsive customer service as a core value, while maintaining environmental stewardship and forward-looking innovation as standard ESG commitments.	S-4 E-1 / E-3 / E-5 G-1
Playing field		
 Product Diversity Product Quality Assurance Affordability and Responsible Pricing 	Strategic investments will prioritize a comprehensive and inclusive product assortment, assured quality, and pricing strategies aligned with economic accessibility and consumer well-being.	S-4 G-1
DNA		
Social Impact and Cooperative Governance	The Group will reinforce its cooperative identity and community-centred governance model, underlining its long-standing commitment to social equity, stakeholder participation, and shared value creation.	S-1

Value chain

The business model described above is designed to be viable not only for the EROSKI Group's internal operations but also for the stakeholders across its entire value chain. The Group seeks to optimize its value chain to meet consumer demand for quality food at accessible prices. This spans upstream activities (e.g., relationships with producers and suppliers), internal operations across various business lines, and downstream activities involving value delivery to customers and engagement with franchisees.

Accordingly, this Sustainability Statement covers the impacts, risks, and opportunities not only within the Group's own operations but also throughout the upstream and downstream segments of the value chain.





Upstream Value Chain Stages

In the early stages of the value chain, EROSKI Group engages with a wide network of suppliers and service providers:

- Commercial suppliers: In 2024, the Group collaborated with 3,859 producers and suppliers, nurturing long-term, stable relationships with partners of varied profiles. This includes suppliers of international and national branded products, private-label manufacturers, local producers, cooperatives, and farmers who directly supply EROSKI stores. Additionally, suppliers of operational and administrative goods and services play a vital role. Supplier agreements are typically renewed periodically. This network facilitates efficient distribution to end consumers.
- Service providers: The Group's logistics infrastructure is a critical enabler of business performance. A robust logistics network ensures product freshness, maintains quality control standards, and enhances customer satisfaction. The Group operates advanced distribution and transportation systems designed to improve competitiveness.

All suppliers are selected based on rigorous criteria including product quality, delivery punctuality, and compliance with social and environmental standards. Partnerships are built with responsible suppliers who share EROSKI Group's commitment to sustainable development and work to reduce environmental impact across the value chain-from sourcing and processing to in-store operations.

<u>Own operations</u>

The Group's operational footprint includes corporate headquarters, owned facilities, and commercial establishments, where its principal business activities are executed:

Food Businesses:

- Hypermarkets: Group operates a network of 36 hypermarkets of varying sizes across northern Spain, particularly concentrated in the Basque Country. These hypermarkets offer a comprehensive range of both food and non-food items, including footwear, apparel, home textiles, kitchenware, automotive supplies, DIY tools, books and stationery, sports goods, toys, electronics, household appliances, and jewellery.
- Supermarkets: The Group manages 1,328 supermarkets, consisting of 724 owned and 604 franchised stores. These operate under several commercial banners adapted to local market preferences and regional identities. The current distribution includes 623 EROSKI City, 281 CAPRABO, 185 EROSKI Center, 106 ALIPROX, 78 FAMILIA, 1 ONDA, and 54 Rapid stores.
- Cash & Carry: Through the VEGALSA-EROSKI partnership, the Group runs 16 Cash & Carry stores under the Cash Record brand, complemented by a dedicated online store. These



stores serve the hospitality (HORECA) and retail food sectors, offering a wide assortment of food products, personal care items, kitchen supplies, beverages, and a selection of non-food products.

Diversified Businesses:

- Fuel stations: The Group operates 40 service stations, strategically located adjacent to EROSKI supermarkets and hypermarkets. These stations offer competitive fuel pricing, multiple payment options, and discount benefits, reinforcing the Group's value proposition for customers.
- Leisure and sport: EROSKI Group manages 65 stores, including 64 owned and 1 franchised, across 11 autonomous communities. These stores cater to active and lifestyle-oriented consumers with a broad range of sports equipment. The *Dooers* brand stores focus on youth-oriented footwear and apparel.
- Opticals: The Group offers optical services through 11 in-store centers providing prescription glasses, sunglasses, contact lenses, and accessories. These services are integrated into select hypermarkets, delivering convenience, affordability, and quality to customers without requiring standalone stores.
- Insurance: EROSKI Group offers digital insurance comparison and brokerage through its online platform <u>https://eroskiasegura.es</u>. This service helps customers identify suitable life, health, home, auto, motorcycle, travel, and pet insurance options based on their specific needs, promoting financial well-being and security.

	2024				2023	
	Own	Franchises	Total	Own	Franchises	Total
Hypermarkets	36	0	36	36	0	36
Supermarkets	724	604	1,328	725	628	1,353
Cash & Carry	16	0	16	17	0	17
Fuel stations	40	0	40	41	0	41
Leisure and sport	64	1	65	65	1	66
Total	880	605	1,485	884	629	1,513

Number of stores as of 31st January 2025



Distribution of physical establishments by autonomous community and business

						2024					
		Ov	vn Estab	olishme	nts			Franc			
	Foc	od Busin	ess		sified esses	total		usiness	hments Diversif ied Busine sses	nchises	Total
	Hypermarkets	Supermarkets	Cash&Carry	Fuel stations	Leisure and sport	Own total	Hypermarkets	Supermarkets	Leisure and sport	Total, franchises	
Andalusia	2	0	0	1	0	3	0	64	0	64	67
Andorra	0	0	0	0	0	0	0	5	0	5	5
Aragon	0	36	0	1	2	39	0	28	0	28	67
Asturias	0	13	1	2	7	23	0	2	0	2	25
Cantabria	1	8	0	1	5	15	0	7	0	7	22
Castilla y León	1	21	0	1	11	34	0	19	1	20	54
Castilla-La Mancha	0	0	0	0	0	0	0	7	0	7	7
Catalonia	0	170	0	1	1	172	0	115	0	115	287
Ceuta	0	0	0	0	0	0	0	2	0	2	2
Community of Valencia	0	0	0	0	2	2	0	10	0	10	12
Extremadura	0	0	0	0	0	0	0	4	0	4	4
Galicia	7	143	15	5	2	172	0	79	0	79	251
Gibraltar	0	0	0	0	0	0	0	5	0	5	5
Balearic Islands	0	109	0	4	0	113	0	71	0	71	184
Canary Islands	0	0	0	0	0	0	0	0	0	0	0
La Rioja	1	10	0	1	3	15	0	7	0	7	22
Madrid	0	0	0	0	0	0	0	25	0	25	25
Melilla	0	0	0	0	0	0	0	0	0	0	0
Murcia	0	0	0	0	0	0	0	0	0	0	0
Navarre	2	54	0	4	6	66	0	36	0	36	102
Basque Country	22	160	0	19	25	226	0	118	0	118	344
Total	36	724	16	40	64	880	0	604	1	605	1,485

In 2024, the EROSKI Group's network was expanded with the opening of 60 physical stores (7 owned and 53 franchised), while 79 stores (11 owned and 68 franchised) were closed to realign the business structure with evolving market requirements.



During the same period, the commercial network continued its transformation to the newgeneration model, designed to elevate the customer experience and respond to societal priorities in sustainability and digitalization. These innovative formats blend self-service with personalized, approachable assistance and place a strong emphasis on local and fresh products. Moreover, renovated stores achieve up to 35% reductions in electricity consumption compared with conventional supermarkets. By year-end, 36 additional stores had been converted, bringing the total of new-generation stores to 1,111.

Workers are fundamental to the Group's strategic success. Maintaining a workforce of the right size and capabilities is essential to effectively serve customer needs. For further details on worker demographics and distribution by region, see section <u>'3.1.3.2 Characteristics of the company's workers (S1-6) of chapter ESRS S1 – Own workforce</u>'

Downstream Value Chain Steps

The subsequent phase of the value chain involves distributing products to the EROSKI Group's owned and franchised establishments, ensuring their availability to customers:

- Service providers: The distribution of products to both owned and franchised stores is managed through an integrated logistics network, combining both in-house logistics capabilities and external service providers. These partners ensure the timely transportation of products to sales points and facilitate the delivery of both in-store and online orders to collection points or directly to customers. The efficiency and smooth operation of our supply chain are crucial, particularly for ensuring the freshness and quality of food products.
- Franchises: In 2024, EROSKI continued to expand its franchise network, opening 53 new franchised supermarkets. Since 2015, EROSKI Group has been pioneering inclusive employment through the operation of stores managed by people with disabilities. This initiative has grown across several regions, with the following expansions:
 - Basque Country (in partnership with GUREAK, a social enterprise dedicated to creating and managing employment opportunities for people with disabilities):
 4 inclusive stores launched in 2015, 2017, 2018, and 2022.
 - Castilla y León (in collaboration with SOLTRA, a leading social-economy organisation committed to social and labour inclusion for persons with disabilities): 4 centres inaugurated in 2019 and 2023, plus 2 additional openings in 2024.
 - Cataluña (together with AMPANS and ENTREM, organisations that enhance employability for individuals with intellectual disabilities, mental health challenges, and social vulnerability in the *Penedès* region): 2 centres opened in 2019 and 2023.

With the 2 additional openings in 2024, facilitated by SOLTRA, the supermarket network now comprises 10 centers operated under this inclusive employment model, collectively employing 100 individuals. This approach continues to be strengthened through partnerships aimed at expanding equitable and socially inclusive job opportunities.

 Customers and End-users: EROSKI Group categorizes its customers based on membership in the Members Club, allowing for more personalized customer engagement and tailored risk management:



- Members Club Customers: This group includes customers whose age, purchase habits, and preferences are known, enabling EROSKI Group to offer personalized marketing, customized offers, and better management of customer needs and risks.
- Non-Members Club Customers This group consists of customers for whom specific data is not available, limiting the ability to segment or personalize their service offerings and risk management.

More details on this stakeholder can be found in section <u>'3.3.1.2. Material impacts, risks</u> and opportunities and their interaction with the strategy and business model (SBM-3) relating to the ESRS S4-Consumers and end users':

1.1.3.2 Interests and views of stakeholders (SBM-2)

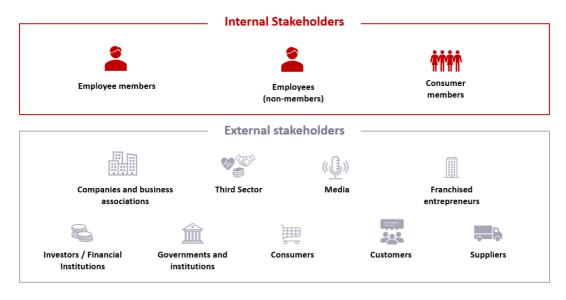
EROSKI Group's operations are designed to generate a positive impact within the regions where business activities are conducted. Achieving this goal requires maintaining strong, collaborative relationships with stakeholders. Continuous engagement and mutual cooperation with individuals, groups, communities, and organizations have been cultivated and strengthened over time.

To support this engagement, mechanisms have been implemented to involve stakeholders in both operational and strategic decision-making processes—an essential component of advancing social responsibility and effectively managing social impacts. Understanding stakeholders' expectations, interests, and concerns is a central focus, reinforcing a commitment to addressing their needs.

In 2024, in accordance with the Corporate Sustainability Reporting Directive, key stakeholders relevant to the EROSKI Group were identified. Beyond ongoing communications and partnerships, stakeholders were engaged through the Due Diligence process (see section <u>1.1.2.4 Due Diligence Statement (GOV-4) of this chapter ESRS 2 – General disclosures</u>), stakeholder input played a critical role in the Double Materiality Assessment process, helping identify and prioritize issues of greatest significance. These insights have informed strategic planning and the business model of the EROSKI Group, ensuring that stakeholder concerns are adequately addressed and integrated into decision-making processes. Further details on this process can be found in section <u>1.1.4.1 Description of the process for determining and evaluating the material impacts</u>, risks and opportunities (IRO-1) of this chapter ESRS 2 – General disclosures'



Stakeholders



Through various communication channels, knowledge, concerns, and interests are shared, enabling a deeper understanding of stakeholder needs and facilitating their integration through the Sustainability Committee. The EROSKI Group has established communication and collaboration mechanisms to identify key matters and concerns for each stakeholder group, along with the corresponding outcomes resulting from these engagements:

Stakeholder Group	Communication and collaboration mechanism	Key matters and concerns	Collaboration Outcomes
Customers	Customer Service (in-store, phone, and website). Customer satisfaction surveys. Customer feedback programs. Promotional brochures. Consumer-specific mechanisms. Exclusive for loyal customers: EROSKI App. Newsletters. EROSKI Club Magazine. CAPRABO Sabor Magazine.	Product quality and affordability. Innovation. Regulatory compliance. Socially responsible company. Customer health and safety. Data protection. Product traceability. Market competitiveness. Food waste.	Improved products and services. Healthier product ranges. Adapted marketing campaigns. Informed consumers. Enhanced point-of-sale processes.
Consumers	Consumer EROSKI Magazine, consumer www.consumer.es website and its social media profiles. <u>Tria Bo Food School</u> and Project, Tria Sa (at CAPRABO). Awareness campaigns (health, solidarity, and environment).	Value for money. Customer service. Competitiveness in the market. Health and safety of customers. Promotion of healthy and sustainable consumption habits.	Improved products and services. Healthy product ranges. Adaptated marketing campaigns. Improved labelling. Informed consumers. Enhanced point-of-sale processes.



Statement of Non-Financial Information and Sustainability Information 2024

Stakeholder Group	Communication and collaboration mechanism	Key matters and concerns	Collaboration Outcomes
	Collaboration with public institutions and organisations that look after the interests of consumers (<i>Kontsumobide</i> , Council of Consumers and Users, AESAN, etc.). Notes and press conferences. Eroski.es website Caprabo.com website Forumsport.com website	Socially responsible company. <i>Marketing</i> and labelling. Food waste. Product traceability.	
Workers	Nexo publication, intranets (Prisma, Forum Net), meeting minutes, communications at headquarters. Performance Evaluation interviews. Workplace culture surveys. Audits. Internal Reporting Channels.	Regulatory Compliance. Data protection. Health and Safety at work. Health and Safety of customers. Employment. Conciliation. Anticorruption. Ethical and responsible management.	Updated internal regulations. Improvement plans. Improved working conditions. Improved communication.
Worker members	Corporate participation bodies. Reception manual. Mechanisms specific to workers.	Issues inherent to workers.	Updated internal regulations. Improvement plans. Improved working conditions. Improved communication.
Consumer members	Corporate participation bodies. <i>Newsletters.</i> Mechanisms specific to consumer.	Issues inherent to consumer members	Improved products and services. Healthy product ranges. Adaptated marketing campaigns. Labelling improvements
Suppliers	Supplier Customer Service. Publications: Nexo Logística EROSKI. Agreements with SMEs. Collaboration agreements. Sectoral roundtables. Promotional campaigns for local products. Audits (Quality Control.). Permanent and occasional forums.	Anticorruption. Regulatory Compliance. Product traceability. Economic performance. Unfair competition. Competitiveness in the market.	Building strong relationships. Regular monitoring of relevant KPIs. Improvement in processes and best practices. Joint plans for waste reduction and environmental impact at the operational level. Collaborative management in the face of projects or service crises.
Financial institutions and Investors	Corporate Governance Report. Report on Consolidated Financial Statements. Notes and press conferences.	Innovation. Climate change. Ethical and responsible management. Customer service. Employment.	Improved transparency and rigour in reporting. Implementation of best practices in corporate governance and risk control.



Statement of Non-Financial Information and Sustainability Information 2024

Stakeholder Group	Communication and collaboration mechanism	Key matters and concerns	Collaboration Outcomes
	Website of the CNMV and EROSKI.		Long-term trust-based relationships Open, transparent and close dialogue.
Franchise Partners	'Contigo' franchise program. Direct communications with the staff of the Franchise Directorate of the General Directorate of Network.	Competitiveness in the market. Promotion of local suppliers. Customer service. Social and economic development of the environment. Product traceability. Regulatory Compliance	Building strong relationships. Improved transparency and rigour in reporting. Improve products and Services.
Governments and the business community	Collaboration agreements and conventions. Meetings with public representatives. Business associations and consumer cooperatives (ACES, ANGED, AECOC, HISPACOOP, etc.). Other companies.	Ethical and responsible management. Climate change. Gender equality and diversity. Employment. Occupational Health and Safety.	Adherence to legal, compliance, and respect for the regulations. Advisory and collaboration with institutions. Good corporate Governance practices.
Third sector and other social agents	Meetings with representatives of the different organizations. Scientific Committee of the EROSKI Foundation. Universities: agreements, scholarships. NGOs: collaboration agreements, sponsorships, conferences, stands.	Accessibility. Regulatory Compliance. Food waste. Social action and solidarity. Socially Responsible Company. Employment.	Improved transparency and rigour in reporting. Open, transparent and close dialogue.

Each year, during the preparation of the annual budget and the development of the Strategic Plan, the Sustainability Committee reviews proposals received from various stakeholders. Based on this analysis, the Committee recommends improvement objectives for approval by the Board of Directors.

Notably, EROSKI Group ensures the active integration of the views and interests of key stakeholders—particularly consumer-members—into corporate decision-making processes. Consumer input is gathered through structured participation in corporate channels such as Consumer Committees and the Consumer Council. Their perspectives are also directly represented within the highest governing bodies of the cooperative, namely the Governing Council and the General Assembly, where consumer-members hold 50% representation. This structure ensures that stakeholder interests are directly conveyed and integrated into strategic and operational decisions.



1.1.3.3 Material impacts, risks and opportunities and their Interaction with strategy and business model (SBM-3)

Following the double materiality assessment outlined in section <u>'1.1.4.1 Description of the process</u> for determining and evaluating material impacts, risks and opportunities (IRO-1)' of chapter ESRS-2 General disclosures, the EROSKI Group has identified the following ESRS standards as material for the 2024 financial year, with disclosures provided in this report:

- El Climate Change
- E3 Water and marine resources
- E5 Resource use and Circular economy
- S1 Own Workforce
- S2 Workers in the Value Chain
- S4 Consumers and End-Users
- G1 Business Conduct

For each of these ESRS standards, positive and negative impacts, as well as material risks and opportunities have been identified, considering their effects on people or the environment and the time horizon in which their impact is most likely to materialize from EROSKI Group or its value chain perspective.

Material impacts, risks and opportunities

			Time horizon			Value chain		
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
Environment								
El - Climate Cha	ange							
	CO2 eq. emissions from fuel consumption (scope 1 and 2): Direct GHG emissions, primarily from transportation and facility maintenance, contributing to global warming.	IN	Х			Х	Х	
Climate Change Mitigation	CO2 eq. emissions from customers and suppliers (scope 3): Scope 3 emissions of the EROSKI Group, mainly related to business travel and fuel consumed in transportation.	IN	х			Х		Х
	Penalty for excess emissions: As environmental regulations become stricter, GHG emissions may result in financial penalties if the EROSKI Group fails to comply with the regulations.	R		х		Х	Х	Х
	Costs for emission allowances: due to indirect emissions, the EROSKI Group may incur additional	R		Х			Х	



			Tim	ne hori	izon	Va	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	cost for emission allowances, impacting profitability and competitiveness in the market.							
Climate Change adaptation	Climate change adaptation measures: Implementing measures to enhance resilience of facilities, can reduce in operational costs.	0	x				Х	
Energy	Volatility in the prices of energy resources: Rising operational cost due to energy price volatility, potentially reduce profit margins and increasing sales prices, affecting competitiveness and demand.	R		x		Х	Х	Х
	Use of renewable energy: Utilizing renewable energies in across operational sites can reduce energy costs.	0		Х			х	Х
E3 - Water and	Marine Resources			1				
Water	Change in the natural course of water: the Intensive use of water and its resource extraction (e.g. fishing) by the EROSKI Group or our suppliers may negatively impact the natural courses of water and inhabiting species.	R	x			х	x	
E5 - Resource u	ise and circular economy			1	1	1	1	
Resource inflows, including resource utilization	Increased cost of raw materials: loss of revenue due to the decrease in the variety of products and the increase in sales prices, caused by the increase in the costs of raw materials reducing competitiveness and demand in the market.	D & R		Х		Х	Х	
Resource outflows related to products and services	Use of single-use plastic: Contribute to pollution and waste generation due to improper management of non-reusable material packaging. It also presents a risk due to the growing regulatory pressure to reduce its use and growing environmental awareness among consumers, etc.	NI & R	x			X	X	Х
Waste	Inorganic waste management practices: Enhance the management of inorganic waste by implementing more efficient and sustainable practices to reduce the environmental impact of the company. This will also generate cost savings in waste disposal, remediation costs, and potential penalties for regulatory violations, while improving the reputation of the EROSKI Group as a company committed to sustainability and social responsibility.	0	X				Х	



			Tim	ne hori	izon	Va	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	Products surplus: May lead to financial losses due to discounts or promotions to sell excess stock, additional storage and handling costs, and negative brand image from poor inventory management and waste generation.	NI & R						
	Food waste: increase in food surpluses implies the non-sale of products, generating direct economic losses. It also indicates inefficient resource use, negatively impacting brand image due to poor resource management.	NI & R	Х				Х	Х
Social								
SI - Own Workfo	rce							
	Work-Life balance measures for workers: the implementation of Work-Life balance measures, such as Work-Life balance policies, additional leave and flexible hours, improves workers' well- being and promotes a more productive work environment and greater satisfaction for customers.	PI & O	х				Х	
	Growth in occupational diseases: The management and treatment of occupational diseases can increase operating expenses due to medical expenses, sick leave and possible penalties.	R		х			Х	
Working conditions	Promoting a safe and healthy work environment: The benefits of having a safe and healthy work environment, such as the reduction of occupational accidents and diseases, can outweigh the initial costs, leading to a reduction in operating costs.	0			Х		X	
	Job instability due to temporary and discontinuous contracts: the high turnover of temporary workers lead to a constant cycle of hiring and training, which significantly increases operating costs in the long term.	R			Х		Х	
	Inadequate working conditions in own workforce: can result in an increase in the number of leaves, increasing operating costs due to the constant need to hiring and training new workers.	R	x				x	
	Diversity of roles, schedules and onsite requirements: the diversity of roles and schedules in the EROSKI Group, which includes office, warehouse, logistics and supermarket workers, presents a significant risk in the	R	Х				Х	



			Tim	ne hori	izon	Val	ue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	implementation of Work-Life balance policies due to perceived unfairness							
	Workforce optimization during peak demand: Hiring temporary workers during peak demand seasons can provide employment opportunities to people who need and/or are looking for temporary work. Likewise, by having the right staff during peak demand, the EROSKI Group can offer better customer service, which can translate into greater customer satisfaction and loyalty.	PI & O	X				X	
	Quality employment policies: Creating a positive image through quality employment policies and diversity can strengthen customer loyalty that values corporate social responsibility, resulting in increased revenue.	0	х				Х	
	Competitive salaries: Offering good salaries at all levels can improve worker retention, reducing the costs associated with hiring and training new workers.	0	x				Х	
	Effective dialogue with workers: Effective social dialogue can improve cooperation and efficiency in the workplace, reducing labour conflicts and improving productivity, which can decrease operating costs in the long run.	0	X				Х	
	Employment opportunities for people with disabilities and groups at risk of exclusion: progressive incorporation of people with disabilities, solidarity contributions to various companies in the field of disability, and collaboration in occupational training programmes for unemployed young people people at risk of social exclusion.	PI		X			Х	
Equal treatment and opportunities for all	Measures against violence and harassment in the workplace: cases of violence or harassment due to discrimination (racial, gender or sexual) in company facility	NI	х				Х	
	Creating a respectful and diverse work environment: policies and measures that ensure non-discrimination, fostering an inclusive environment of respect and collaboration.	PI & O	x				Х	
	Loss of key Talent: the loss of key profiles and the difficulty in attracting new talent can result in high turnover, which increases the costs of hiring and training new workers, directly affecting operational costs.	R	х				Х	



			Tim	ne hori	zon	Va	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	Investment in worker development: Investing in worker professional development can improve talent retention, reducing the costs associated with hiring and training new workers, and improving the quality of service.	0	х				Х	
S2 - Workers in t	the Value Chain							
Working	Engaging suppliers, contractors and franchisees to improve their environmental and social performance: raising awareness and training the supply chain with the aim of meeting the organization's objectives in environmental and social matters, or the legal requirements established in these areas.	PI		x		Х	Х	X
conditions	Contribute to burnout, reduced job satisfaction and increased health risks in the value chain: implementation of excessively long working hours, without adequate breaks or rest periods in companies in the value chain, leading to burnout, reduced job satisfaction and an increase in health risks for suppliers.	NI		X		Х	Х	X
S4 - Consumers		1		1	1			
Information- related impacts for consumers or end users	Clear and transparent information: clearly advertising product information, including ingredients and origin, not only strengthens consumer trust and loyalty, but also differentiates the EROSKI Group as a company committed to transparency and responsibility. By providing detailed and accessible information, the EROSKI Group can attract consumers who are aware of and concerned about the quality and origin of products, improving reputation and boosting sales.	0		x				X
Social inclusion of	Failure to meet quality and price expectations: if the EROSKI Group's products do not meet quality expectations and have higher prices than those of its competitors, customers will actively seek out cheaper options. This may lead to a decrease in sales for the EROSKI Group.	NI	Х				Х	Х
end users	Unsatisfactory customer service: loss of trust with the customer due to poor customer service management can lead to lost sales due to lack of consumer trust in the company.	R		X			X	Х
	Consumer staples at affordable prices: selling staples at low prices can attract a larger number	0			Х			Х



			Tim	ne hori	izon	Va	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	of customers, increasing sales volume and generating a higher revenue stream.							
	Increase purchase frequency and basket size: Targeted promotions and incentives can attract new customers interested in taking advantage of offers, thereby increasing sales and customer base.	PI & O	X					X
	Positive customer experience: Improving the shopping experience and offering a wide variety of options through digital channels can significantly improve the company's reputation, attracting more customers and increasing sales.	0	х				Х	х
Personal Safety of Consumers or End Users	Products in poor condition: Distributing products in suboptimal conditions can erode consumer trust in the brand, leading to a significant decrease in revenue.	R	x			х	х	Х
Governance								
G1 - Business Co	onduct							
Animal welfare	Intensive production practices: the acquisition of products of animal origin from breeding and slaughter systems that do not include animal welfare standards with respect to what is required by law can damage the reputation of the EROSKI Group, as well as cause a loss of consumer confidence.	NI & R	x			Х	Х	
	Promoting animal welfare: promoting animal welfare and sustainable production practices can improve the company's reputation and attract consumers who value ethics and sustainability, increasing sales.	0	X			Х	Х	X
Corruption and bribery	Building a Zero-tolerance environment: The Anti- Corruption Policy, based on zero tolerance towards any form of corruption, promotes integrity and transparency in all operations.	PI		x		Х	Х	Х
	Integration of new technologies in various areas of the company, especially with regard to confidentiality and privacy of data provided by its customers and suppliers, guaranteeing their privacy through the Data Protection System.	PI	Х				Х	
Corporate culture	Communication with key stakeholders: encouraging stakeholder participation through multiple communication channels in the	PI	x			Х	Х	
	company.							



			Tim	ne hori	izon	Va	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	employment, community well-being and economic growth.							
	Improved competitiveness: the EROSKI Group's commitment to innovation can have a positive impact on society by offering improved products and services, promoting local economic development and creating new employment opportunities.	PI	Х				Х	Х
	Promotion of local products: the distribution and promotion of local products, highlighting their unique characteristics, encourages the consumption of fresh, healthy and quality food, benefiting both local producers and consumers.	PI		Х		Х	Х	Х
	Market position: the improvement in the profitability and financial solvency of the EROSKI Group strengthens its position in the market, benefiting society by ensuring job stability, promoting local economic development and supporting sustainable initiatives.	PI & O	Х			X	Х	Х
	Improving the shopping experience through digital channels: developing the shopping experience and being able to choose from a wide variety of options through the digital channels as a part of digital strategy.	PI	Х				Х	Х
	Cyberattack and data loss: The loss of personal or business data due to a cyberattack or internal misuse can significantly erode the trust of customers and suppliers, reducing sales and damaging the company's reputation.	R	Х			Х	Х	X
	Geopolitical instability: different global factors, such as a war or internal political problems, can lead to an increase in the cost of products, as well as a decrease in the quantity of the product, forcing the EROSKI Group to look for new suppliers, which implies greater investment and increased operating costs.	R	х			Х	Х	X
	Raising standards for product composition/ingredients: Implementing higher standards in product composition can raise product costs and prices, making them unaffordable for low-income consumers and resulting in a decrease in customer base and sales.	R			X	x	Х	Х
	Promotion of healthy habits: the promotion of healthy habits and sustainable practices can strengthen the reputation of the EROSKI Group as	0	х				Х	Х



			Tim	ne hor	izon	Va	ue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	a responsible company committed to the well- being of its customers, attracting more consumers and increasing sales.							
	Good governance practices: transparent governance ensures ethical decision making that avoid possible sanctions and reputational issues	0		x			Х	
	Lack of transparency in internal communication: internal communication failures can generate a bad work environment, increasing sick leaves and resignations.	R	x				Х	х
	Promotion of internal communication: the promotion of communication with workers improves the work environment by reducing turnover and associated new hiring and training cost.	0	х				Х	
	Optimal customer service: commercial strategy aimed at achieving maximum customer satisfaction and maintaining a relationship of mutual trust through an expert workforce, human treatment, high quality, personalized service, efficiency and a strong commitment to sustainability.	PI	x				Х	Х
Political Engagement	Collaboration with public administrations: collaboration with public administrations as a key interest group for achieving the improvement of services for communities.	PI	x			х	Х	x
	Improvement in quality and safety standards: carrying out audits of suppliers to ensure compliance with quality and safety standards, promoting better production and product handling practices, which has a positive impact on the safety and well-being of both workers and customers.	PI	x			x	Х	x
Supplier relationship management, including payment practices	Collaborative relationship with suppliers: supplier relationship based on objectivity, transparency and non-discriminatory fair treatment. leads to improvement in the conditions of the agreements, reflecting better prices and better qualities.	PI & O	x			х	х	
	Support for local suppliers: establish and strengthen alliances with local producers and launch community development programs. By promoting regional products in its stores and supporting local initiatives, the EROSKI Group will not only boost the local economy and create	PI & O	x				Х	x





			Tim	e hori	zon	Val	lue ch	ain
Торіс	IRO	Type of IRO	Short	Medium	Long	Upstream	Own operations	Downstream
	jobs but will also contribute to the creation of wealth in society.							
	Support for SMEs: Agreements with SMEs may lead to improve pricings, quality, or product exclusivity leads to increase in sales and revenue.	PI & O		Х		Х	Х	Х
	Supply chain instability: The absence of adequate controls in the EROSKI Group's supply chain could result in practices that cause significant environmental damage and encourage violations of basic labour rights by suppliers. This risk can lead to serious consequences, such as legal penalties, loss of consumer trust, damage to the company's reputation. In addition, a lack of controls can lead to operational inefficiencies and associated additional costs crisis management and correction of non-compliance.	NI & R	X			X	Х	X

NI: Negative Impact / PI: Positive Impact R: Risk / O: Opportunity / D: Dependence

Current and expected financial effects of material IRO

With regard to the material impacts, risks, and opportunities (IRO) identified through the Double Materiality assessment, no current material financial effects have been identified. Similarly, no significant future financial adjustments are currently anticipated, and therefore no amounts have been estimated or reflected in the EROSKI Group's financial statements.

Nonetheless, the IRO matrix is scheduled to be reviewed and updated annually to monitor any potential financial implications that may arise over time and to ensure they are appropriately reflected in future financial reporting.

Strategy and business model resilience

The EROSKI Group's strategy and business model are structured to ensure resilience in a dynamic and evolving environment. This approach integrates financial stability, proactive risk management, and a strong commitment to sustainability. A comprehensive review of the strategy is conducted annually, considering both short- and long-term horizons, to support informed and adaptive decision-making.



Currently, the EROSKI Group maintains a solid financial position across key indicators of profitability, liquidity, and solvency, with plans to sustain this stability over the remaining period of the current four-year Strategic Plan. Notably, the equity-to-liabilities ratio consistently exceeds 20%, as reported annually in the Eroski Consolidated Annual Accounts, S. Coop. and subsidiaries for the year ended 31st January 2025, reflecting a strong solvency position. Liquidity sources are also deemed sufficient to support ongoing operations. Furthermore, EBITDA as a percentage of sales has remained stable at approximately 6% in recent years, indicating operational efficiency.

This resilience is supported by a robust governance and risk management framework, described in section <u>1.1.2.5 - Risk management and internal controls for the disclosure of information on sustainability (GOV-5) of this chapter ESRS-2 General Reporting</u>. The framework comprehensively addresses various risk categories, ensuring prudent activity management and enabling agile adaptation to regulatory or market changes. It is closely integrated with the Double Materiality assessment to ensure strategic alignment with identified sustainability-related IRO.

Changes in material IRO compared to the previous reference period

In the 2023 Non-Financial Information Statement, a basic materiality assessment was carried out, as financial materiality had not yet been integrated into the analysis. Consequently, material impacts, risks, and opportunities were neither identified nor evaluated at that time.

In 2024, as part of the EROSKI Group's alignment with the Corporate Sustainability Reporting Directive (CSRD), the Double Materiality concept was formally introduced. This included the identification and assessment of sustainability-related IRO, as detailed in section <u>1.1.4.1</u> Description of the process for determining and assessing material impacts, risks and opportunities (IRO-1) of this chapter ESRS-2 General disclosures.

As this Sustainability Report is the first to incorporate disclosures on material impacts, risks, and opportunities in accordance with Delegated Regulation (EU) 2023/2772, the key change compared to the 2023 Non-Financial Information Statement lies in the updated Double Materiality process, which now includes, for the first time, the identification and assessment of material IRO.



1.1.4 Impact, Risk and Opportunity Management (IRO)

1.1.4.1 Description of the process to identify and assess material Impacts, Risks, and Opportunities (IRO-1)

Double Materiality Assessment

In 2024, despite the pending approval of the draft law transposing Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 on corporate sustainability reporting, the EROSKI Group has proactively aligned with the guidelines outlined in the joint statement issued by the National Securities Market Commission (CNMV) and the Institute of Accounting and Auditing (ICAC) on 27 November 2024. This statement recommended preparing the Sustainability Report for the 2024 financial year in accordance with Law 11/2018, while incorporating the new framework of the Corporate Sustainability Reporting Directive (CSRD, EU 2022/2464) and the European Sustainability Reporting Standards (ESRS), including methodological aspects defined by the European Financial Reporting Advisory Group (EFRAG).

The EROSKI Group has adopted the Double Materiality Assessment as a fundamental requirement to identify material sustainability matters. This analysis considers both - the Group's impacts on people, society, and the environment (impact materiality) and the effects on the Group's financial performance and development (financial materiality). The process involved assessing impact materiality and financial materiality, identifying positive and negative, actual and potential impacts for each material matter, as well as associated risks and opportunities.

The identified impacts, risks, and opportunities (IRO) from the materiality assessment were evaluated through consultations with stakeholders and experts, following EFRAG's methodology and criteria:

- For impacts, the assessment considered severity (scale, scope, and irremediability) and likelihood of occurrence.
- For risks and opportunities, the assessment focused on financial effects and likelihood of occurrence.

The outcome of this assessment defines the material matters based on the EROSKI Group's impacts on the economy, society, and environment, as well as the material matters that generate financial risks or opportunities affecting the Group's value. These findings form the foundation for the Group's sustainability strategy.

The Double Materiality Assessment is conducted annually, led by the Sustainability Committee, which includes key organizational areas to oversee the process. Upon completion, the Sustainability Committee, in collaboration with the Risk Analysis Committee, validates the results and monitors material matters, impacts, risks, and opportunities. Once approved, the prioritized material issues are integrated into the Group's management processes and strategic framework.

In line with EFRAG's methodology and guidance, the EROSKI Group's process for identifying, assessing, prioritizing, and managing impacts, risks, and opportunities on people and the environment incorporates due diligence as a core component. This process can be summarized in the following key phases:



Phase 1: Defining the scope of assessment

This initial phase aims to define the framework and scope of the Double Materiality assessment. As a starting point, we begin the identification of the potentially material matters for the EROSKI Group by considering all the activities carried out by the Group in all geographical areas, based on different sources of information with a global focus, covering:

- The CSRD standards outlined in AR16.
- Previous materiality assessments carried out by the Group, based on an analysis of global and sector trends, including reference standards such as the GRI standards, the United Nations Global Compact principles, Law 11/2018, on Non-Financial Reporting and Diversity, and the Sustainability Accounting Standards Board (SASB).
- Material matters of leading companies in the sector with a similar or higher market share, or those with a high degree of advancement in environmental, social and governance terms.

As a result of this identification of matters after an internal analysis with the Sustainability Department, a list of potentially material matters for Double Materiality assessment was created and grouped into the categories of environment, social and governance. This list of potentially material topics was mapped to the sustainability matters listed in AR 16 of Appendix A of the section 'ESRS 2 – General disclosures' of Delegated Regulation (EU) 2023/2772, which establishes the sustainability matters to be considered for the materiality assessment, to align the assessment with the regulatory guidelines.

CSRD	EROSKI Group Topic
Environment	
El - Climate Change	
Climate Change Adaptation / Climate Change Mitigation	Climate change adaptation and mitigation
Energy	Energy and decarbonization of energy sources
E2 – Pollution	
Air / Water / Soil / Living organisms and food resources / Substances of concern / Substances of very high concern / Microplastics	Contamination (water, soil, etc.)
E3 – Water and marine resources	
Water	Included in "Responsible management of
Marine resources	resources (raw materials and water)"
Marine resources E4 - Biodiversity	
E4 – Biodiversity Direct impact drivers of biodiversity loss / Impacts on the state of species / Impacts on the extent and condition of ecosystems / Impacts and	resources (raw materials and water)" Protection of biodiversity and ecosystems in their
E4 – Biodiversity Direct impact drivers of biodiversity loss / Impacts on the state of species / Impacts on the extent and condition of ecosystems / Impacts and dependencies on ecosystem services	resources (raw materials and water)" Protection of biodiversity and ecosystems in their
E4 - BiodiversityDirect impact drivers of biodiversity loss / Impacts on the state of species / Impacts on the extent and condition of ecosystems / Impacts and dependencies on ecosystem servicesE5 - Resource use and Circular Economy	resources (raw materials and water)" Protection of biodiversity and ecosystems in their operations Responsible management of resources (raw



CSRD	EROSKI Group Topic
Social	
SI - Own Workforcə	
	Work-Life Balance
Working conditions	Stable, quality employment with a living wage
	Occupational health and safety
Equal treatment and opportunities for all	Attracting, training and professional development of workers
	Diversity, Equity, and Inclusion
S2 – Workers in the Value Chain	
Working conditions / Equal treatment and opportunities for all / Other work-related rights	Included in "Responsible Value Chain"
S4 – Consumers and End Users	
Information-related impacts for consumers or End- users	Responsible Marketing Practices
Social inclusion of consumers or End-users	Access to products that are competitive in quality and price
	Customer experience and loyalty
Personal Safety of Consumers or End Users	Food and product and facility safety
Governance	
G1 - Business Conduct	
Animal welfare	Respect for animal welfare
	Promotion of the local agri-food sector
	r forhodori of the local agri 100a sector
	Profitability and financial solvency
	Profitability and financial solvency
Corporate culture	Profitability and financial solvency Innovation Digital transformation
Corporate culture	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products
Corporate culture	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits
Corporate culture	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics
Corporate culture	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics Internal Corporate Communication
	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics Internal Corporate Communication Cybersecurity
Management of relationships with suppliers including	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics Internal Corporate Communication Cybersecurity Social impact on the community
Management of relationships with suppliers including payment practices	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics Internal Corporate Communication Cybersecurity Social impact on the community Responsible value chain
Corporate culture Management of relationships with suppliers including payment practices Political engagement and lobbying activities Corruption and bribery	Profitability and financial solvency Innovation Digital transformation Promotion of healthy and responsible products and lifestyle habits Good governance and business ethics Internal Corporate Communication Cybersecurity Social impact on the community Responsible value chain Fair treatment of suppliers



Stakeholders to be involved in the exercise and their prioritization

The stakeholders involved in the impact assessment process is those defined by the EROSKI Group in its stakeholder relationship strategy, as identified by the Strategic Marketing Department. To ensure comprehensive inclusion, we cross-referenced our stakeholder composition with those identified by other leading companies in the sector. See section <u>1.1.3.2.</u> <u>Stakeholder Interests and Views (SBM-2) of this chapter ESRS 2 - General disclosures</u>, for details of the stakeholders included.

Internal Stakeholders	External stakeholders
 Worker members 	 Companies and business associations
Consumer members	Third sector
 Workers 	 Media
Executives and other key people	Franchised entrepreneurs
	Investors and financial institutions
	 Governments and institutions
	Consumers
	 Customers
	 Suppliers

To balance the results, equal weight was assigned to internal and external stakeholder groups, 50% to each group. Within each group, weight was determined based on influence (the ability to shape or alter the Group's decision-making) and relevance (the relative significance of each stakeholder group within the whole)

Two primary direct engagement channels were identified as most suitable to facilitate stakeholder participation:

- Online questionnaire, designed to maximize accessibility for all stakeholder groups, and
- Interviews with selected key stakeholders, where their perspectives and insights were gathered on an individual basis to go deeper into the issues addressed.

Phase 2: Impact materiality and financial materiality assessment

Impact materiality

To evaluate the materiality of the EROSKI Group's impacts on the environment across its operations or its value chain, stakeholder consultations were conducted during the first half of 2024. These consultations focused on identifying both positive and negative effects related to the potentially relevant sustainability issues outlined in the previous phase.

As previously noted, an online survey was distributed to the identified stakeholders, with active monitoring of response rates to ensure broad participation and representativeness. A total of 2,146 responses were received. Additionally, in-depth interviews were held with all members of the Board of Directors to further explore the topics covered in the consultation.

Impact Materiality assessment focused on identifying and assessing impacts associated with the sustainability matters identified previously. The following characteristics were considered:



- Positive or negative: Depending on whether the impact on the environment is beneficial or harmful.
- Actual or potential: Depending on whether the impact has already occurred or is likely to occur in the short, medium or long term.
- Human Right Impacts: For negative and potential impacts, whether materialization, would result in a violation of human rights.
- Origin: Where the impact occurs, whether in the company's own operations, upstream or downstream in the value chain.

The impact materiality assessment adhered to the guidelines required in section '3.4. Relative importance in terms of impacts' of ESRS 1 of Delegated Regulation (EU) 2023/2772 and the recommendation in the "EFRAG IG 1: Materiality assessment implementation guidance". Impact materiality was measured based on two main dimensions: severity and likelihood. The former, severity comprises:

- Scope: Defined by internal experts of the EROSKI Group for each pillar on 4-level scales, considering the impact's effect on the stakeholders or its geographical extension.
- Remediability: Defined by internal experts of the EROSKI Group for each pillar on 4-level scales, considering the reversability of adverse effects in terms of resources and efforts required by the EROSKI Group.
- Scale or magnitude: Evaluated based on severity of the impacts, with percentage weights assigned to stakeholder opinions

In the case of positive impact assessment, only scope and remediability were considered.

For potential impacts, likelihood of occurrence was analysed across short, medium, and longterm horizons using a probability scale. For potential negative impacts affecting human rights, severity takes precedence over likelihood, and such impacts are considered material if confirmed.

Based on the result of the previous calculation, impacts exceeding the defined materiality threshold defined were deemed material.

Financial materiality

The financial materiality assessment followed the process specified in ESRS 1 sections 3.5 and Appendix AR 13, 14 and 15, as well as notes of EFRAG methodology. Risks and opportunities relevant to the Group were identified based on the impacts and dependencies across the value chain, determining whether they stem from direct impact or Group dependencies.

Financial materiality was evaluated for each time horizons based on two perspectives: probability of occurrence and financial effects of the risks and opportunities associated with the ESG topics previously defined:

- Financial effects: Impact on future cash flows quantified on scale from 1 to 4 aligned with the corporate risk assessment process, based on the percentage effect on the defined materiality threshold for the current consolidated financial year.
- Likelihood: Probability of occurrence of an event is determined for each time horizons in which the risk or opportunity may. The likelihood of occurrence scored on 1 to 4 scale based on the EROSKI Group's internal risk management methodology.



Once both the impact and probability were assessed across the various time horizons defined in section <u>11.1.2. Specific Circumstances Information (BP-2) of this ESRS-2 General disclosures</u>' <u>chapter</u>, the time horizon with the highest combined score (impact × probability) was selected. This approach ensures that the assessment reflects the maximum potential effect, thereby providing a representative view of the most significant risks and opportunities.

Members of the Group's Risk Analysis Committee participated in the review and evaluation of each identified risk and opportunity from a financial standpoint, across all ESG topics considered material. From this perspective, an issue is deemed financially material if it may lead to risks or opportunities that impact, or are likely to impact, future cash flows in the short, medium, or long term—yet are not captured in the financial statements as of the reporting date. Only those risks and opportunities exceeding the internally defined materiality threshold have been classified as material.

Phase 3: Consolidation of results

The entire process of adapting to the new CSRD requirements within the EROSKI Group, as outlined above, has been overseen and validated by the Sustainability Committee, the Board of Directors, and the Governing Council. This process has also involved the active participation of key departments, including Social Affairs, Sustainability, Corporate Development, Legal Advisory, Commercial, Economic and Financial areas, as well as the Risk Analysis Committee.

The results of the Double Materiality Assessment for the general topics of the ESRS are summarized below. The summary distinguishes between material topics—those exceeding the defined materiality threshold—and non-material topics—those falling below it. This thematic overview consolidates the impacts, risks, and opportunities (IRO) identified under each sub-topic established by the standard. Detailed information on each can be found in section <u>'1.1.3.3. Material impacts</u>, risks and opportunities and their interaction with the strategy and business model (SBM-3) of this chapter ESRS-2 General disclosures':

Results of the Double Materiality Assessment

	Impact materiality	Financial materiality	Double Materiality
Environment			
El - Climate Change			
Climate Change Adaptation	Material	Material	Material
Climate Change Mitigation	Material	Material	Material
Energy	Non-material	Material	Material
E2 - Pollution			
Air Pollution / Water / Soil / Living Organisms and Food Resources / Substances of Concern / Substances of Very High Concern / Microplastics	Non-material	Non-material	Non-material
E3 – Water and marine resources			
Water (water consumption, water withdrawals, etc.)	Non-material	Material	Material
Marine resources (extraction and utilization of marine resources)	Non-material	Material	Material
E4 – Biodiversity and Ecosystems			



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	Impact materiality	Financial materiality	Double Materiality
Factors that have a direct impact on biodiversity loss / Impacts on the status of species / Impacts on the extent and status of ecosystems / Impacts on ecosystem services and dependencies on these services	Non-material	Non-material	Non-material
E5 – Resource use and Circular Economy			
Resources inflows, including resource use	Non-material	Material	Material
Resource outflows related to products and services	Material	Material	Material
Waste	Non-material	Material	Material
Social			
SI - Own Workforce			
Working conditions	Material	Material	Material
Equal treatment and opportunities for all	Material	Material	Material
Other work-related rights	Material	Material	Material
S2 – Workers in the value chain			
Working conditions	Material	Material	Material
Equal treatment and opportunities for all	Material	Material	Material
Other work-related rights	Material	Material	Material
S3 – Affected communities			
Economic, social and cultural rights of communities	Non-material	Non-material	Non-material
Civil and political rights of communities	Non-material	Non-material	Non-material
Rights of indigenous peoples	Non-material	Non-material	Non-material
S4 – Consumers and End Users			
Impacts related to information for consumers and end users	Material	Material	Material
Social inclusion of consumers and end users	Material	Material	Material
Personal Safety of Consumers and End Users	Non-material	Material	Material
Governance			
GI - Business Conduct			
Animal welfare	Material	Material	Material
Corporate culture	Material	Material	Material
Supplier relationship management, including payment practices	Material	Material	Material
Political engagement and lobbying activities	Non-material	Non-material	Non-material
Anti-corruption and Anti-bribery	Material	Non-material	Material
Whistleblower protection	Non-material	Material	Material

Monitoring and integration of results

As outlined in section <u>1.1.3.3. Material impacts, risks and opportunities and their interaction with</u> the strategy and business model (SBM-3) of this chapter ESRS-2 General disclosures', the EROSKI Group updated the results of the 2023 Materiality Analysis in 2024. This year marks the first application of the Double Materiality Assessment, as introduced by the CSRD.



The Sustainability Committee, based on the results obtained from the Double Materiality Assessment, analyses and, where appropriate, proposes specific action plans and identifies approaches that are directly integrated into the strategic positioning axes of the EROSKI Group, as described in section <u>1.1.3.1. Strategy, Business Model and Value Chain (SBM-1) of the ESRS-2</u> <u>General disclosures chapter</u>. This integration ensures that the Sustainability Strategy, which serves as the conceptual framework for sustainability, effectively addresses the three key dimensions of sustainable development: Environmental, Social, and Governance. It thereby enables coherent alignment between strategic decision-making at the Group level and the expectations of stakeholders.

1.1.4.2 Disclosure requirements set out in the ESRS covered by the company's sustainability statement (IRO-2)

After the assessment carried out, the ESRS considered material on which the information required based on the new regulatory context of the CSRD standard is disclosed in this 2024 Sustainability Statement is indicated below:

- El Climate Change
- E3 Water and marine resources
- E5 Resource use and Circular economy
- SI Own Workforce
- S2 –Workers in the Value Chain
- S4 Consumers and End Users
- G1 Business Conduct

As described in section <u>1.1.4.1 Description of the process for identifying and assessing material impacts, risks and opportunities (IRO-1) of this ESRS-2 General disclosures chapter</u>, the following topics did not exceed the established materiality threshold based on the assessment conducted in collaboration with stakeholders and expert judgment. Consequently, they have been deemed non-material:

- E2 Pollution
- E4 Biodiversity & Ecosystems

Additionally, the ESRS S3 – Affected Communities standard has been excluded from the scope of material topics due to its low relevance and limited materiality in the context of the EROSKI Group's operations. This conclusion is based on the following considerations:

- No identifiable impacts on affected communities, such as indigenous peoples, resulting from EROSKI Group's operations or value chain.
- The geographic locations and specific characteristics of EROSKI Group's business model.
- A review of sectoral trends and benchmarks, including sustainability strategies and reports of leading companies in the sector, which similarly do not identify the S3 standard as material to their operations or sustainability impact.

The index presented below indicates the location of the relevant information in the EROSKI Group's 2024 Sustainability Report:



Statement of Non-Financial Information and Sustainability Information 2024

Chapter	Standard	Disclosure Requirement	
Overview			
Basis for Preparation	ESRS 2	BP-1, BP-2	
Governance	ESRS 2	GOV-1, GOV-2, GOV-3, GOV-4, GOV-5	
Strategy	ESRS 2	SBM-1, SBM-2 SBM - 3	
Impact, risk and opportunity management	ESRS 2	IRO-1, IRO-2, MDR - P, MDR-A	
Metrics and targets	ESRS 2	MDR-M, MDR-T	
Environmental pillar			
Taxonomy	-	-	
El - Climate Change			
Governance	El	GOV-3	
Strategy	El	E1-1, SBM-3	
Impact, risk and opportunity management	El	IRO-1, E1-2, E1-3	
Metrics and targets	El	E1-4, E1-5, E1-6, E1-7, E1-8	
E3 - Water and Marine Resources			
Impact, risk and opportunity management	E3	IRO-1, E3-1, E3-2	
Metrics and targets	E3	E3-3, E3-4, E3-5	
E5 – Resource use and Circular Economy			
Impact, risk and opportunity management	E5	IRO-1, E5-1, E5-2	
Metrics and targets	E5	E5-3, E5-4, E5-5, E5-6	
E4 – Biodiversity and Ecosystems	-	-	
Social pillar			
SI – Own Workforce			
Strategy	S1	SBM-2 SBM-3	
Impact, risk and opportunity management	S1	S1-1, S1-2, S1-3, S1-4	
Metrics and targets	SI	S1-5, S1-6, S1-7, S1-8, S1-9, S1-10, S1-12, S1-13, S1-14, S1-15, S1-16, S1- 17	
S2 – Workers in the value chain			
Strategy	S2	SBM-2 SBM-3	
Impact, risk and opportunity management	S2	S2-1, S2-2, S2-3, S2-4	
Metrics and targets	S2	S2-5	
S4 – Consumers and End Users			
Strategy	S4	SBM-2 SBM-3	
Impact, risk and opportunity management	S4	S4-1, S4-2, S4-3, S4-4	
Metrics and targets	S4	S4-5	
Development of the environment	-	-	
Governance Pillar			
G1 - Business Conduct			
Governance	Gl	GOV-1	
Impact, risk and opportunity management	Gl	IRO-1, G1-1, G1-2, G1-3	
		G1-4, G1-5, G1-6	



1.1.4.3 Policies adopted to manage material sustainability matters (MDR-P)

Below is a set of policies that are included in what we call the EROSKI Group's Sustainability Policy, which address the different pillars of Environment, Governance and Social.

Environment Scope:

- Climate Change Mitigation and Adaptation Policy
- Water and Marine Resources Management Policy
- Circular Economy Policy
- Sustainable Fishing and Aquaculture Policy

Social Scope:

- Equality, Diversity and Inclusion Policy
- Occupational Risk Prevention Policy
- Human Rights Policy
- Remuneration Policy

Governance Scope:

- Business Conduct and Corporate Culture Policy
- Anti-Corruption Policy
- Internal Reporting system and Whistleblower protection Policy
- Animal Welfare Policy
- Payment Policy
- Corporate Governance Policy
- Corporate Code of Conduct

All policies have been approved by the Governing Council of EROSKI, S. COOP. and apply uniformly across all Group companies, their businesses, and to every Board member, worker, partner, and manager, irrespective of location. In non-controlled invested companies where these policies are not yet in force, alignment with Group standards will be promoted via their representatives on local governing bodies.

Oversight of policy implementation and evolution rests with the Governing Council, and all policies are accessible to stakeholders via the <u>corporate website</u> and on the EROSKI Group's intranet.

Within the governance domain, three additional policies—each internally disseminated and ratified by the appropriate management functions—are in effect:

Governance Scope

- Policy for the Prevention and Management of Conflicts of Interest
- Criminal Compliance Policy
- Information Security Policy

This section presents the policies adopted by the EROSKI Group to manage the material sustainability matters that are reported throughout, as well as the impacts, risks and opportunities related to them:



Climate Change Mitigation and Adaptation Policy

The purpose of this policy is to establish the guiding principles and framework that govern the Group's climate change mitigation and adaptation strategy. It addresses the identification, assessment, management, and remediation of material impacts, risks, and opportunities related to climate change mitigation and adaptation, energy efficiency, deployment of renewable energy technologies, among other areas.

The Audit and Compliance Committee oversees the effectiveness of the internal control and risk management systems related to these objectives.

The Sustainability Department will manage implementation and ensure compliance with this policy in collaboration with the departments responsible for achieving its objectives and goals, reporting directly to the Sustainability Committee.

The EROSKI Group is committed to becoming carbon neutral by 2050. The targets set out in this policy will be reviewed annually during the Management Plan approval process by the governing body, and progress will be disclosed in the Sustainability Report, as regulated by Directive 2022/2464.

Water and Marine Resources Management Policy

This policy aims to establish the general principles and define the framework that will guide the strategy for water and marine resource management. It also addresses the identification, assessment, management, or remediation of material impacts, risks, and opportunities related to water and marine resource issues.

The responsibility for overseeing the performance of objectives included in the Management and Strategic Plans regarding water and marine resources lies with the governing body of the company and its Group entities.

The Sustainability Committee is responsible for proposing and advising the Management Board on the development and adoption of objectives related to water and marine resources.

The principles and commitments guiding this policy are as follows:

Within our value of chain:

- Use water more efficiently, minimizing the water footprint.
- Use fertilizers and phytosanitary products responsibly to reduce water pollution.
- Comply with our sustainable fishing and aquaculture policy (see Sustainable Fishing and Aquaculture Policy).

Within our operations:

- Manage water resources responsibly and efficiently.
- Comply with current water legislation.
- Periodically analyse the water stress and risk levels at each site.
- Convene the Water Risk Analysis Committee when facilities are identified in high-risk or high-stress water zones.
- Comply with the specific procedure related to wastewater analysis and the maintenance of activities such as fuel stations.



- Monitor water consumption to detect leaks or improper usage.
- Facilitate the management of water-related incidents.
- Promote awareness and internal training for Group workers on water consumption.

Regarding product use:

- Comply with current legislation on microplastics.
- Promote responsible water consumption habits among consumers.

Circular Economy Policy

This policy aims to establish the general principles and define the foundations that must guide the EROSKI Group's circular economy strategy. It also seeks to align actions with the Group's Purpose and Values and follow the guidelines contained in the other standards of the Governance and Sustainability System. Additionally, it addresses the identification, assessment, management, or remediation of material impacts, risks, and opportunities related to resource use and the circular economy.

The oversight of performance on the objectives outlined in the Management and Strategic Plans related to the circular economy falls under the responsibility of the governing body of the Company and the Group entities. The Sustainability Committee is responsible for proposing and advising the Management Board on the development and adoption of objectives linked to the circular economy.

The guiding principles and commitments of this policy include:

Packaging:

- Promote the sale of fresh produce in bulk.
- Offer reusable packaging options to consumers.
- Collaborate with suppliers to eco-design own-brand packaging to improve recyclability.
- Implement reusable packaging solutions as established by legislation.

Food waste prevention:

- Adjust orders and stock levels to match demand and minimize food surpluses.
- Tailor product formats to different consumer segments.
- Improve the cold chain to extend the shelf life of food and reduce waste.
- Conduct campaigns to offer "imperfect" fruits and vegetables that are suitable for consumption despite their appearance.
- Promote the sale of food products that are approaching their expiration or sell-by date but are still safe and suitable for consumption.
- Donate food surpluses to people in vulnerable situations or, if not possible, for animal feed.

Waste management:

- Advancing the digitization of consumer communications to minimize paper consumption, promoting resource efficiency and environmental sustainability.
- Implementing reverse logistics systems to facilitate the effective reuse and recycling of organic and inorganic waste, supporting circular economy principles.



- Annually reporting packaging, electrical appliances, batteries, oils, and luminaires to Collective Extended Producer Responsibility Systems (SCRAP), ensuring responsible waste recovery and management.
- Providing accessible clean points in stores for consumers to dispose of various waste types, fostering community engagement and responsible waste disposal.

Other actions:

- Engage the value chain and promote knowledge on circular economy, with special support for smaller suppliers.
- Collaborate with NGOs, manufacturers, technology centers, public administrations, and other stakeholders to promote and implement innovation projects that support the circular economy.
- Promote internal awareness and training among Group workers on circular economy practices.
- Promote circular consumption habits among consumers.
- To offer consumers products aligned with current and future design regulations related to their circularity.

Sustainable Fishing and Aquaculture Policy

This Sustainable Fishing Policy sets out the principles and operational criteria for seafood products (fish and shellfish, both fresh and frozen, as well as canned fish), as well as for farmed seafood (aquaculture) that are marketed under any of EROSKI's private labels across our commercial retail network.

This Policy should be considered as complementary to the Animal Welfare Policy as far as farmed fish (aquaculture) is concerned.

The governing body is responsible for promoting and ensuring compliance with this policy by integrating it as a working framework for the relevant teams, primarily within the Commercial Area, including those responsible for affected products in Logistics, Transport, and Retail Stores.

The principles and commitments that govern this policy are:

- Ensure the sustainability of our commercial seafood offerings
- Do not sell products sourced from illegal fishing
- Respect minimum catch sizes
- Promote the use of sustainable fishing methods gear
- Encourage the sale of certified and sustainable products
- Strengthen relationships with local suppliers
- Minimize the environmental impact of commercial fishing distribution activities
- Ensure transparency in labelling and communication with consumers
- Collaborate with stakeholders in the fishing industry
- Actively support consumer education and awareness



Equality, Diversity and Inclusion Policy

This Policy aims to establish a clear and committed framework to ensure equality and diversity in all aspects of the organization. This includes the prohibition of any form of discrimination, the promotion of equal opportunities and inclusion, and the establishment of procedures to prevent, mitigate and address any cases of discrimination that may arise.

The governing bodies shall serve as the highest authority responsible for the Equality, Diversity, and Inclusion Policy. The representation of workers and cooperative members will participate within the competencies and powers granted to them by law.

It is the responsibility of Management to ensure the implementation and enforcement of the plans and measures established in each case, guaranteeing the necessary resources for their execution. Management must also carry out oversight and follow-up responsibilities regarding these matters.

At the EROSKI Group we are committed to:

- Promoting effective equal opportunities in recruitment, hiring, training, professional development, and internal promotion processes.
- Advancing gender-balanced representation at all organizational levels and ensuring equitable participation in decision-making.
- Encouraging the inclusive hiring of individuals with diverse abilities and ensuring accessible working conditions.
- Maintaining a safe and respectful work environment through the implementation of confidential and effective mechanisms for reporting and managing complaints (via Internal Reporting Channels).
- Supporting work-life balance by establishing measures that promote harmony between professional, personal, and family life.
- Ensuring pay equity and eliminating any unjustified wage gaps.
- Implement awareness and training programs for all staff, focused on promoting diversity, equality, and inclusion.
- Collaborating with suppliers and partner organizations that share our commitment to equality, diversity, and inclusion.
- Conducting regular evaluations of policies and actions implemented in the area of equality, diversity, and inclusion, and making necessary improvements to ensure their effectiveness.

Occupational Risk Prevention Policy

This policy aims to establish the principles and guidelines for effectively preventing occupational risks within the organization. The primary goal is to ensure proper risk management, the effectiveness of preventive measures, and the identification of deficiencies that may lead to new risks.

The governing bodies will be responsible for overseeing the implementation of the Occupational Health and Safety Policy. Worker representatives, through the relevant Health and Safety Committees, will participate within the scope of their legally granted powers and responsibilities.



The Social Management team will oversee the implementation and compliance with the preventive measures outlined in the policy, ensuring that the necessary resources are allocated. Additionally, it is responsible for monitoring and ensuring the effectiveness of these measures.

Human Rights Policy

The Human Rights Policy outlines the EROSKI Group's commitment to respecting and promoting the human rights of all stakeholders, in line with the principles set out in our Codes of Conduct. It details the governance structure for overseeing compliance with these commitments, as well as the key control measures put in place to prevent and address any potential negative impacts related to human rights.

The EROSKI Group also encourages its business partners and collaborators to conduct their operations in a way that ensures the respect of human rights, following applicable international regulations and agreements, as well as the provisions set out in this Policy.

The Governing Council, as the highest authority, is ultimately responsible for ensuring that the necessary control measures are in place to uphold human rights standards.

The EROSKI Group is committed to the following principles to promote and respect human rights for all individuals, especially for our workers, workers in the value chain, indigenous communities, and consumers:

- Ensure non-discrimination, foster inclusion, and promote equal opportunities.
- Maintain safe, healthy, and dignified working conditions.
- Protect freedom of association and uphold collective bargaining rights.
- Prevent all forms of forced labour, slavery, and child labour.
- Safeguard privacy and ensure data protection.
- Promote sustainable and ethical business practices.
- Respect the cultural values, rights, and traditions of local communities.
- Offer safe, healthy, and responsibly sourced products.
- Prevent corruption and money laundering through robust controls.
- Ensure fair competition and transparent market practices.
- Uphold tax responsibility and contribute to public value.

Remuneration Policy

This policy sets the guiding principles for compensation within the EROSKI Group, defining compensation in accordance with the Group's Valuation Model. It includes the regulatory framework for implementation and the annual review mechanism.

The policy reflects the Group's strategic direction and organizational model, ensuring consistency and alignment across all levels.

The Governing Council is responsible for overseeing the long-term application of the policy, approving implementation standards for each entity, and acting as the final body for job valuation decisions.



This policy is governed by the following principles or commitments:

- Internal Equity: establishing a clear, understandable and widely accepted relationship between the organisational content of job positions and the compensation associated with them.
- Pay solidarity: Maintain a narrower pay range between the highest and lowest responsibility roles than is typical in the market
- External competitiveness: Compensation should take into account the most common pay levels in companies within the sector in order to attract and retain the necessary human resources.
- Differential contribution: Compensation should recognize each individual according to their contribution to the welfare and development of the company.
- Flexibility: Compensation must be adaptable and flexible to the legal context and organizational development of the Group, as well as to potential changes in the sector and the environment.

Business Conduct and Corporate Culture Policy

This Policy establishes the principles and elements necessary to build a solid and common culture throughout the EROSKI Group.

It should be understood and read in conjunction with the corporate frameworks and other applicable conduct regulations within the Group, with special attention to the Codes of Conduct, which define the behaviours and values that all members of the Group must follow.

The Corporate Culture is nurtured by shared values and ethical standards in line with our Codes of Conduct, to gain the trust of members, workers, customers, and society in general as a whole.

The promotion of this culture must be driven by the highest levels of leadership within the organization. These bodies are therefore primarily responsible for ensuring the internal and external dissemination of the corporate culture, in collaboration with other governance bodies.

The management body, among others, especially disseminates the mission, vision and values of the company among all workers through the established communication channels and disseminates the results of possible culture surveys in order to address the impacts, risks and material opportunities related to company's culture.

Our corporate culture is based on the following cooperative values such as:

- Personal and professional development of workers.
- A sense of belonging to the company's vision and mission.
- Transparency through participation in internal communication processes.
- Dynamism and adaptability to change across all organizational practices.
- Customer orientation as a central focus.
- Quality of life, with high standards for general working conditions.
- Social responsibility towards the local community, promoting the consumption of local products, and being active contributors to the social and economic development of the regions where we operate, while also encouraging a sustainable supply chain.
- Professionalism across all levels of the organization.



Anti-Corruption Policy

This policy is intended to promote a zero-tolerance approach to all unlawful acts and unethical conduct among all directors, executives, workers, and third parties interacting with the EROSKI Group. It reflects the Group's commitment to eliminating such behaviour in all its activities. This policy also applies to supplier companies and other business partners.

The Regulatory Compliance Committee is the collegiate body responsible for overseeing and implementing this Anticorruption Policy. It regularly evaluates the policy's effectiveness and addresses any questions, suggestions, or interpretative doubts that may arise in its application, with the support of the Compliance Office.

To prevent all forms of corruption, the EROSKI Group commits to conducting all its activities in full compliance with applicable laws and in accordance with the spirit and intent of its Codes of Conduct. The Group follows these general principles:

- Comply with all applicable laws, strictly following both internal policies and external regulations relevant to our operations and activities.
- Demonstrate honesty, integrity, and loyalty in every business interaction and decision within the organization.
- Adhere to the standards of behaviour outlined in the applicable Codes of Conduct across all functions.
- Maintain an effective, independent, and robust compliance system that enables all personnel to report concerns, primarily through the designated Internal Reporting Channel.
- Prevent corruption and unethical practices by implementing clear policies and procedures to detect, address, and sanction fraud and bribery.
- Foster a culture of transparency and open communication throughout the organization to reinforce ethical conduct.
- Ensure a responsible supply chain by applying due diligence processes and oversight aligned with the organization's goals and legal obligations regarding environmental protection, human rights, and labour practices, including raising awareness and providing relevant training to partners.

In compliance with current regulations, it is prohibited for the EROSKI Group or its members on behalf of the EROSKI Group to make any type of donation or contribution, regardless of its amount and form, to a political party, federation, coalition or group of voters, as well as to foundations and companies linked to political parties or dependent on them under the terms provided for in the seventh additional provision of Organic Law 8/ 2007, of 4 July, on the Financing of Political Parties.

Internal reporting system and Whistleblower Protection policy

This Policy complies with the provisions of Law 2/2023, of 20 February, on the protection of individuals who report regulatory infringements and the fight against corruption. It also reflects the ethical values of the EROSKI Group and its strong commitment to legal compliance and regulatory integrity.

Internal communication and reporting channels are key tools for preventing misconduct or violations within organizations. To ensure their effectiveness, these channels must be governed



by clear rules and principles that guarantee non-retaliation for those who report concerns in good faith.

Accordingly, this Policy, approved by the EROSKI Group, defines the framework of integrity, transparency, legitimacy, and corporate responsibility under which any individual with access to the Internal Reporting Channel may report, with full assurance of protection against retaliation, any information related to potential misconduct or legal violations occurring within the organization.

The Regulatory Compliance Committee is responsible for implementing and overseeing the correct functioning of the internal reporting system, as outlined in this Policy.

The Regulatory Compliance Committee has delegated the management and handling of investigation cases to one of its members, referred to as the Delegate. The appointment and, where applicable, dismissal of this Delegate will be communicated to the Independent Whistleblower Protection Authority or to the equivalent body designated by the relevant Autonomous Community.

This Policy applies to individuals providing services in both the public and private sectors, as well as to all workers within EROSKI Group's value chain.

The Internal Reporting System covers disclosures made through the established Internal Reporting Channel that relate to the following:

- Actions or omissions that may violate the EROSKI Group's Codes of Conduct-
- Actions or omissions that contravene the Group's Criminal Risk Prevention Programme and/or internal compliance protocols.
- Actions or omissions that may constitute a criminal offense or serious administrative violation, particularly those causing financial harm to the Public Treasury or Social Security.
- Actions or omissions that may constitute infringements of labour law in the field of occupational safety and health.
- Actions or omissions that may constitute infringements of European Union law if they either affect the financial interests of the European Union or have an impact on the internal market, under the terms established in Article 2.1 (a) of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.
- Any other infringement or non-compliance provided for in article 2.1 (a) of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

VEGALSA-EROSKI has its own Internal Reporting and Whistleblower Protection Policy.

The Internal Reporting System at VEGALSA-EROSKI comprises mechanisms that enable the confidential and retaliation-free reporting of criminal or regulatory breaches within the organization, by individuals with a professional or work-related connection. The system includes an Internal Reporting Channel and a Reporting Management Procedure.

Its main objectives are to:

Detect and address non-compliance as early as possible.



- Protect workers or third parties who use the internal channel.
- Promote a culture of legal and ethical compliance throughout the company.
- Encourage internal communication.

For the communication of these criminal practices or infractions, VEGALSA-EROSKI has an internal reporting channel, known as Compliance Channel.

The VEGALSA-EROSKI Compliance Channel, allows secure and protected reporting by individuals who, in a work or professional context, have obtained information about violations, including:

- Current or former workers of the company.
- Self-employed workers.
- Shareholders, partners, and members of VEGALSA-EROSKI's administrative or governing bodies, including non-executive members.
- Persons working for or under the supervision of contractors, subcontractors, or suppliers of the organization.
- Volunteers, interns, and trainees at the company.

<u>Animal Welfare Policy</u>

This Policy sets out the principles and criteria for ensuring and upholding animal welfare in relation to the conditions in which animals live and, where applicable, are slaughtered. Animal welfare encompasses the physical and psychological well-being of animals, ensuring that their basic needs are met in an ethical and responsible manner. It requires that animals involved throughout the supply chain are treated with respect and dignity at all times.

The principles established in this Policy apply across the entire supply chain and are fully adopted by EROSKI Group's suppliers for all relevant products.

The management body is responsible for driving and ensuring compliance with this Policy by integrating its provisions as a working framework, particularly for Commercial Area teams responsible for the relevant product categories, as well as for Logistics, Transport, and Retail operations.

This Policy should be considered complementary to the Sustainable Fishing and Aquaculture Policy with regard to farmed fish (aquaculture).

The principles outlined herein are translated into operational guidelines primarily based on the adoption of the Welfair[®] animal welfare certification, the European Chicken Commitment (ECC), and the GlobalG.A.P. standards for aquaculture.

Payment Policy

The purpose of this policy is to establish the general principles and foundations that must govern the payment criteria to all suppliers and creditors of the EROSKI Group, ensuring the proper fulfilment of obligations and compliance with the provisions of Law 15/2010, dated July 5th.

The Economic-Financial Department of the Group oversees the implementation of this policy in collaboration with the Commercial Department and other relevant departments involved in negotiations with third parties.



Principles governing this policy:

- Payments for fresh food products and perishables will not exceed thirty days from the date of delivery and receipt of goods.
- For other food and mass consumption products, the payment period will not exceed sixty days, unless explicitly agreed upon, with a maximum period of ninety days.
- For non-perishable, non-food, or non-mass consumption products, payment terms will be negotiated between the suppliers and the EROSKI Group.

Corporate Governance Policy

This Policy defines the overarching strategy and commitments for corporate governance across the Company and all Group entities. It is built upon the highest ethical standards, adherence to governance best practices, and the core values of the EROSKI Group. The Policy establishes the criteria and guidelines for structuring and operating the governing bodies of both the Company and the Group, in compliance with applicable laws and recognized best practices.

The Audit and Compliance Committee of the Governing Council of EROSKI, S. COOP., is responsible for regularly supervising and reviewing this Policy. In fulfilling these duties, the Committee will submit any observations or proposed amendments to the Governing Council. The Committee will also conduct an annual evaluation of the Policy's effectiveness by measuring key elements, including the formalization of governance, the definition of roles for the Governing Council and Executive Management, board composition, diversity and performance, development of member/shareholder rights, audit practices, and standards of transparency and disclosure.

All information regarding the development, compliance, and effectiveness of this Policy will be reported to the Governing Council, ensuring full transparency and proper oversight.

Our Corporate Governance System is structured around the following core principles and commitments:

- Promotion of the interest of the Company and the Group.
- Compliance with best corporate governance practices.
- Legal compliance and ethical commitment.
- Acting with integrity, honesty and loyalty in front of the organization.
- Strengthening of the administrative body and the management team.
- Effectiveness of the compliance system.
- Promotion of diversity and inclusion in the management body.
- Transparent communication with worker members and the market.
- Effective communication across the organization.
- Promote long-term sustainability.
- Promotion of the culture of innovation.

Corporate Code of Conduct

The purpose of the Code of Conduct is to outline the behavioural guidelines that should govern the daily work of all administrators and workers, regardless of their role, position within the organization, type of employment contract, or location of activity. It defines the expected



behaviours related to ethical matters, the organization's commitments in this area, or applicable regulations, which are most relevant given the nature and characteristics of their activities. VEGALSA-EROSKI has its own Code of Conduct.

The Code identifies the main principles and commitments and highlights the due diligence principle applied by the organization in ethics and integrity to prevent, detect, and eliminate irregular behaviours, irrespective of their nature.

The conduct principles outlined in the Code of Conduct are mandatory for all administrators and workers performing their duties within the EROSKI Group, including EROSKI, S.COOP. and all entities or organizations, cooperatives, or other legal structures controlled by EROSKI, S.COOP. or where EROSKI, S.COOP. holds, directly or indirectly, more than 50% of voting rights.

The Audit and Compliance Committee is responsible for ensuring the knowledge, understanding, and compliance with the Code of Conduct, as well as overseeing the effective functioning of the safeguarding mechanisms established by the EROSKI Group. The Committee is also tasked with monitoring compliance with the Code within the organization and providing periodic reports to the Governing Council.

Policy for the Prevention and Management of Conflicts of Interest

A conflict of interest is deemed to exist in situations outlined by law, particularly when the personal interests of individuals, whether for their own benefit or that of others, directly or indirectly conflict with the collective interests of the companies within the EROSKI Group.

This conflict of interest arises when it affects senior management, representatives, or individuals with significant ties to the organization.

The management of conflict of interest will be governed by the following rules:

- Obligation to avoid situations of conflict of interest.
- Obligation to communicate and abstain.
- Exemption regime.
- Resolution of conflicts of interest.
- Procedure for intra-group transactions subject to conflict of interest.

The Regulatory Compliance Committee will ensure that this Policy is disseminated and known among the subject persons.

Criminal Regulatory Compliance Policy

This policy forms part of the EROSKI Group's corporate governance framework and is rooted in the commitment of all Group entities to the values and principles set forth in the Corporate Code of Conduct. It conveys a zero-tolerance stance against any illicit acts or behaviours that violate the Group's policies, values, or legal obligations, addressing administrators, executives, workers, and governance bodies alike.

The Criminal Compliance Policy has a dual purpose: first, to reinforce the EROSKI Group's dedication to sound corporate governance; and second, to establish rigorous oversight over the Group's governing bodies, management, partners, and staff, thereby minimizing the risk of misconduct or regulatory breaches in all business activities.



Responsibility for ensuring effective implementation of this policy—and for preventing, detecting, and managing any violations—rests with the Regulatory Compliance Committee.

Information Security Policy

This policy articulates the EROSKI Group's management commitment to information security and defines the objectives and responsibilities required to protect information assets. It ensures appropriate levels of confidentiality, integrity, and availability, in compliance with applicable laws and the detailed directives, standards, and procedures set out in supporting documentation.

The Security Committee is responsible for approving this policy and overseeing its effective implementation across the organization.

This policy applies to all workers of EROSKI Group companies who access the organization's information systems, as well as to users from collaborating external entities.

The objectives are aimed at:

- Identify organizational security risks across the entire attack surface.
- Ensure service continuity for systems hosted in data centers, third-party environments, or cloud platforms.
- Maximize the level of protection of information and assets specified in the scope of the Information Security Management System.
- Minimize the impact caused by internal or external risks on the organization's assets and processes.

This policy is complemented by the security manual, with the specific security regulations (audit and review, access control, document management, user management, security governance, security management indicators, system configuration, network security, physical security, remote access security) and with the list of security indicators.

1.1.4.4 Actions and resources in relation to material sustainability matters (MDR-A)

Information on the actions and resources that have been put in place in relation to each material sustainability matter is disclosed in the context of each of the thematic standards throughout the report.



1.1.5 Metrics and Targets (MT)

1.1.5.1 Metrics in relation to material sustainability matters (MDR-M)

Information on the target that have been set in relation to each material sustainability matters disclosed in the context of each of the thematic standards throughout the report.

1.1.5.2 Tracking effectiveness of policies and actions through targets (MDR-T)

Information on tracking effectiveness of policies and actions through targets that have been set in relation to each material sustainability matters is disclosed in the context of each of the thematic standards throughout the report.



2. Environmental pillar

2.1 Sustainable Finance Taxonomy

Pursuant to the provisions of Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investments (hereinafter, the 'Taxonomy Regulation'), the EROSKI Group, in its capacity as a consolidated non-financial information reporting entity, prepares this report with the aim of complying with the provisions contained in Article 8 of that Regulation.

The European Union's Taxonomy of Sustainable Finance is based on this Taxonomy Regulation, which establishes a classification system for environmentally sustainable economic activities, with the aim of redirecting capital flows towards environmentally responsible investments.

This section of the report provides detailed information on how and to what extent the EROSKI Group's economic activities are aligned with the criteria set out in the European Taxonomy, further developed by Delegated Regulation (EU) 2021/2178 and supplemented by Delegated Regulations (EU) 2021/2139, 2022/1214, 2023/2485 and 2023/2486.

In accordance with current regulations, we have identified the entity's economic activities that are eligible under the Taxonomy framework, determining their degree of alignment with the following six environmental objectives established in Article 9 of the Taxonomy Regulation:

- Climate change mitigation.
- Climate change adaptation.
- Sustainable use and protection of water and marine resources.
- Transition to a circular economy.
- Pollution Prevention & Control.
- Protection and restoration of biodiversity and ecosystems.

In accordance with the provisions of Delegated Regulation (EU) 2021/2178, for an economic activity to be considered environmentally sustainable, it must comply with the following requirements:

- Substantial contribution to at least one of the environmental objectives mentioned above.
- Do no significant harm (DNSH) to any of the other environmental objectives.
- Comply with the minimum social safeguards set out in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.
- Comply with the technical screening criteria established by the European Commission.

2.1.1 Eligible activities of the EROSKI Group

As part of the assessment of the applicability of the EU Taxonomy Regulation, the EROSKI Group conducted an internal review of the economic activities performed across the organization to identify those that are eligible under the current regulatory framework.



This assessment enabled the Group to determine which activities meet the eligibility criteria defined in the Taxonomy Regulation. These eligible activities were subsequently assessed for their alignment with the technical screening criteria and other requirements necessary for classification as environmentally sustainable.

As a result of this process, the following economic activities carried out by the EROSKI Group during the 2024 financial year have been identified as potentially eligible under the EU Taxonomy:

Eligible Activity	Description of the EROSKI Group's activity	Objective to which it contributes
4.16 Installation and operation of electric heat pumps.	Renovation of air conditioning in new store openings.	Climate change mitigation.
5.1 Repair, Refurbishment and Remanufacturing.	Repair, refurbishment and remanufacturing of goods, particularly FORUM's sports equipment repair services, such as ski goods, cycling, snowshoes, weight machines, backpacks, glasses, and watches.	Transition to a circular economy.
5.2 Sale of spare parts.	Sale of spare parts for sports equipment at FORUM, such as cycling components or tennis accessories.	Transition to a circular economy.
5.5 Collection and transport of non-hazardous waste in source segregated fractions.	Collection and transport of waste for recycling and reuse, such as plastic and cardboard waste from commercial packaging, as well as by-products and organic waste.	Climate change mitigation.
6.5 Transport by motorcycles, passenger cars and light commercial vehicles.	Rental of vehicles for worker mobility.	Climate change mitigation.
7.3 Installation, maintenance and repair of energy efficiency equipment.	Installation, maintenance and repair of LED lighting, insulation, heating, ventilation and air conditioning systems with high energy efficiency technologies.	Climate change mitigation.
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings.	Installation, maintenance and repair of charging points for electric vehicles in buildings.	Climate change mitigation.
7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings.	Installation and maintenance of equipment to measure electricity and water consumption, including pulse analysers/concentrators.	Climate change mitigation.



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Eligible Activity	Description of the EROSKI Group's activity	Objective to which it contributes
7.6 Installation, maintenance and repair of on-site renewable energy technologies,	Photovoltaic systems installations.	Climate change mitigation.
8.1 Data Processing, Hosting, and Related Activities.	Migration to cloud-based systems, outsourcing platforms for personalized promotions and virtual wallet system	Climate change mitigation.
9.3 – Consultancy for climate-related risk assessment and adaptation	Analysis of risks associated with climate change.	Climate change adaptation

Eligible 2024 activities not included in the prior year's fiscal year are:

- 5.1. Repair, refurbishment and remanufacturing.
- 5.2. Sale of spare parts.
- 7.6. Installation, maintenance, and repair of renewable energy technologies, on-site.
- 9.3. Consultancy for the management of and adaptation to physical climate risks.

2.1.2 Alignment Assessment

After determining the eligibility of different activities, an alignment assessment was performed, considering technical screening criteria for each activity, in accordance with Article 3 of Regulation 2020/852, specifically developed in Delegated Regulations 2021/2139 and 2023/2486.

The EROSKI Group designed a questionnaire to assess the alignment of each activity, including the technical screening criteria (hereinafter TSC) of substantial contribution and Do No Significant Harm (DNSH). This assessment was complemented by an organizational analysis to ensure compliance with minimum social safeguards.

2.1.2.1 Assessment of substantial contribution and do no significant harm criteria

For the substantial contribution assessment, the questionnaire was completed at the activity and society level. Department heads responsible for eligible activities validated the TSC requirements with technical detail of the project. The main conclusion is that the following activities meet the criteria:

- 5.5 Collection and transport of non-hazardous waste in fractions segregated at source.
- 7.3 Installation, maintenance and repair of energy efficiency equipment.
- 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings.
- 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings.
- 7.6 Installation, maintenance and repair of onsite renewable energy technologies.
- 9.3 Consultancy for Climate-Related Risk Assessment and Adaptation.



To comply with the DNSH principle across all environmental objectives, the EROSKI Group has developed a strategic framework based on the implementation of specific policies aimed at protecting and promoting sustainability, as detailed in section <u>1.1.4.3. Policies adopted to manage</u> <u>material sustainability matters (MDR-P)' of the ESRS2 - General Disclosures</u>. In this sense, the relevant Policies for this alignment assessment are:

- Circular Economy Policy.
- Water and Marine Resources Management Policy.
- Climate Change Mitigation and Adaptation Policy.
- Sustainable Fishing and Aquaculture Policy.

Additionally, to meet with the Climate Change Adaptation criteria, the analysis of climate-related risks and opportunities are detailed in section <u>'2.2.3.1 Description of the processes for determining</u> and evaluating climate-related impacts, risks and material opportunities (IRO-1)' of chapter ESRS <u>E1 - Climate change has been taken into account</u>.

Consequently, all activities meeting the criteria of substantial contribution and also complying with the DNSH criteria are aligned with the EU Taxonomy.

2.1.2.2 Assessment of Minimum social safeguards

In accordance with Article 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council, Minimum Social Safeguards refers to the procedures implemented by an entity carrying out an economic activity to ensure compliance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights. These procedures also ensure respect for the principles and rights enshrined in the eight fundamental conventions of the International Labour Organization (ILO) and adherence to the International Bill of Human Rights.

The EROSKI Group has developed an internal regulatory framework comprising various corporate policies aligned with international standards on human rights, good governance and regulatory compliance, as detailed in section <u>'1.1.4.3. Policies adopted to manage material sustainability</u> <u>matters (MDR-P)' of ESRS 2-General disclosures</u>. Relevant policies and documents for these minimum social safeguards analysis include:

- Human Rights Policy.
- Anti-Corruption Policy.
- Equality, Diversity and Inclusion Policy.
- Compliance and Criminal Risk Prevention Plans.
- Codes of Conduct.
- Internal Regulations.
- Collective Bargaining agreements.
- Equality Plan 2023-2026.

Additionally, the EROSKI Group has implemented two Internal Reporting Channels, accessible to both workers and stakeholders, to ensure the secure and confidential reporting of potential irregularities in terms of human rights and regulatory compliance.

The Codes of Conduct serve as the primary instrument of corporate due diligence, enable the prevention, detection and eradication of any irregular conduct that could violate the principles



of human rights and current regulations. This instrument ensures that business operations are carried out in strict compliance with applicable laws and regulations.

Likewise, the EROSKI Group has a Criminal Risk Prevention Plan, through which risks inherent to business activity are identified and mitigated, ensuring the implementation of appropriate internal controls and the development of effective criminal risk management strategies and processes.

For all these reasons, the assessment of the minimum social safeguards within the EROSKI Group confirms the full alignment of the entity with international standards.

2.1.3 Calculation of indicators

Following the eligibility and alignment assessment, key performance indicators (KPIs) were calculated to provide the information required by Article 8(2)(a) of Regulation (EU) 2020/852 of the European Parliament and of the Council, 18 June 2020.

To ensure accuracy and reliability, measures were taken to eliminate double counting in the allocation of figures included in the numerator of the KPIs. A criterion to avoid duplications was adopted, prioritising a single sustainability objective when activities could be linked to multiple environmental objectives defined in the Taxonomy Regulation, ensuring consistency in the identification of Taxonomy aligned activities and avoid inflated indicators. As per the accounting standards, all companies and entities included in the EROSKI Group were considered, ensuring compliance with sustainability and transparency requirements.

2.1.3.1 Calculation of the percentage of eligible and aligned turnover

Turnover refers to the net income earned by a company through the sale of products or the provision of services during a given period, after deduction of discounts, returns and other adjustments. In the context of Regulation (EU) 2020/852, the proportion of turnover aligned with the taxonomy is calculated in accordance with Article 8(2)(a). This calculation is based on the fraction of net turnover generated from economic activities considered environmentally sustainable according to the criteria set out in the EU Taxonomy.

Consistent with the previous year, revenue from the activity '5.5 Collection and transport of nonhazardous waste in fractions segregated at is not included in the total turnover, as it is classified as 'Other Income' in the 'Consolidated Annual Accounts' of Eroski, S.Coop. and subsidiaries corresponding to the year ended 31 January 2025', given it is not the core activity of the EROSKI Group.

As a result of this calculation, the degree of alignment and eligibility of this indicator is 0% as in the previous year.

2.1.3.2 Calculating the percentage of eligible and aligned CapEX

Capital expenditure or CapEx comprises investments in tangible and intangible fixed assets that the company makes to acquire, improve, or maintain capital goods, such as infrastructure, equipment, technology, and other assets necessary for its long-term operations.



To determine the proportion of CapEx attributable to environmentally sustainable economic activities, the provisions of Annex I, section 1.1.2, of Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, supplementing the Taxonomy Regulation on the disclosure of sustainability information, are followed.

The calculation is made by dividing the value of the numerator by the value of the denominator, as specified below.

The numerator includes investments in fixed assets related to economic activities aligned with the EU Taxonomy. Specifically, the activities included are:

- 7.3 Installation, maintenance, and repair of energy efficiency equipment.
- 7.4 Installation, maintenance, and repair of charging stations for electric vehicles in buildings.
- 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings.
- 7.6 Installation, maintenance, and repair of onsite renewable energy technologies.

All of them are presented in relation to their substantial contribution to climate change mitigation.

Compared to previous year, activity 7.6 was included due to the installation, maintenance, and repair of renewable energy technologies. On the other hand, Activities with no fixed asset investments were excluded

Regarding the denominator, for the EROSKI Group—as a non-financial entity applying International Financial Reporting Standards (IFRS)—the indicator's basis must include all investments, acquisitions, or increases that are recognized in the financial statements:

- IAS 16 Property, plant and equipment: €113,877 thousand.
- IAS 38 Intangible assets: €15,358 thousand.
- IAS 40 Real estate investments: €3,185 thousand.
- IFRS 16 Leases: €102,747 thousand.

Consequently, the degree of eligibility for this indicator is 6.4%, compared to the 3.7% in the previous year. On the other way, the degree of alignment of this indicator is 3.2%, compared to 3.7% obtained the previous year.

2.1.3.3 Calculating the percentage of eligible and aligned OpEx

Operating expense, or OpEx, includes recurring costs incurred by the company during its normal operating activities. These can encompass expenses on maintenance, repairs, operating leases, utilities, energy, third-party services, and other costs necessary for the day-to-day operation of the business.

The proportion of OpEx aligned with the Taxonomy is calculated in accordance with Annex I, section 1.1.3 of Delegated Regulation (EU) 2021/2178. The calculation is made by dividing the operating expense associated with sustainable activities by the total relevant OpEx, as specified below.

The numerator includes operational expenses related to activities aligned with the Taxonomy, specifically:



- 5.5 Collection and transport of non-hazardous waste insource segregated fractions.
- 7.5 Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy performance of buildings.
- 9.3 Consultancy for Climate-Related Risk Assessment and Adaptation.

All of them are presented in relation to their substantial contribution to climate change mitigation.

Compared to previous year, activity 9.3 was included due to the 2024 analysis of climate-related impacts, risks and opportunities have been carried out with specialised external support.

Likewise, regarding the denominator, in the basis of the operating expenses indicator, which amounts to €91,408 thousand, all non-capitalized management costs for the year have been included in relation to:

- Research and development: 287 thousand euros.
- Short-term lease: 34,888 thousand euros.
- Maintenance and repairs: 56,232 thousand euros.

As a result, the degree of eligibility for this indicator is 5.2%, compared to 5.9% in the previous year. The degree of alignment of this indicator is 0.4% compared to 2.8% in the previous year.

2.1.4 Key Performance Indicators (KPIs)

In accordance with Article 2(2) of Delegated Regulation (EU) 2021/2178 on the way in which information is to be presented, templates for key performance indicators for non-financial undertakings are presented:



2.1.4.1 Turnover (net sales) under the Green Taxonomy

				Sub	stantial	contrib	oution o	criteria			harm	abser ('Doe nificai	s not d		cant				
Economic activities	Codes	Turnover (Thousands of €)	Share of Turnover (%)	Climate change mitig tion (v_{r} N; N/EL)**	Climate change adaptation (Y; N; N/EL)**	Water (Y; N; N/EL)**	Pollution (Y; N; N/EL)**	Circular economy (Y; N; N/EL)**	Biodiversity (Y; N; N/EL)**	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum Safeguards(Y/N)	Taxonomy-alligned share of Turnover (%)	Facilitative activity category (f)	Economic activities
	A. TAXONOMY-ELIGIBLE ACTIVITIES A.1. Sustainable environmental activities (in line with the taxonomy)																		
A.I. Sustainable environment Turnover of environmentally		es (in line with	the taxon	omy)															
sustainable activities (in line taxonomy) (A.1)		0,0	0,0														0,0		
Of which: facilitating activitie	es	0,0	0,0	ļ													0,0		
Of which: transitional activitie		0,0	0,0														0,0		
A.2 Activities eligible under th	ne taxonor	my, but not er	nvironmen	itally sust	ainable	(activit	ies tha	it do n	ot cor	nform	to the	e taxor	nomy)						
				(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***										
Turnover from activities eligi according to the Taxonomy, environmentally sustainable (activities that do not compl the Taxonomy) (A.2)	but not	0,0	0,0														0,0		
Total (A.1 + A.2)		0,0	0,0														0,0		
B. ACTIVITIES NOT ELIGIBLE UNI		XONOMY																	
Turnover from activities no according to Taxonomy (B)	t eligible	5.335.007,5	100																
Total (A + B)		5.335.007,5	100																

(**) Y: Yes, taxonomy-eligible activity that is taxonomy-compliant in relation to the relevant environmental objective; N: No, an activity that is eligible, but does not conform to the taxonomy in relation to the relevant environmental objective; and N/EL: not eligible, activity not eligible under the taxonomy for the relevant environmental objective.



2.1.4.2 Investments (CapEx) under the Green Taxonomy

				Su	ubstanti c	al co riteri		oution		'		io si rm c		ican ria	t				
Economic activities	Codes*	CapEx (Thousands of €)	CapEx Ratio (%)	Climate change mitigation (Y; N; N/EL)**	climate change adaptation (Y; N; N/EL)**	Water (Y; N; N/EL)**	Pollution (Y; N; N/EL)**	Circular economy (Y; N; N/EL)**	Biodiversity (Y; N; N/EL)**	Climate Change Mitigation (Y/N)	Climate Change Adaptation (γ/N)	Water and marine resources (γ /N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum Safeguards (Y/N)	Taxonomy-Aligned CapEx Proportion (%)	Facilitative activity category (F)	Transition activity category (T)
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Sustainable environmental activities (in line with		y)	1	1		_							1	1	1			1	
Installation, maintenance and repair of energy efficient equipment	ССМ 7.3. / ССА 7.3.	6.678,8	2,8	Υ	N/EL						Υ			Υ		Υ	2,8	F	
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4. / APPROX. 7.4.	1,9	0,0	Υ	N/EL						Υ					Y	0,0	F	
Installation, maintenance and repair of instruments and devices to measure, regulate and control the energy efficiency of buildings	CCM 7.5. / APPROX. 7.5.	146,1	0,1	Y	N/EL						Υ					Y	0,0	F	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6. / APPROX. 7.6.	695,8	0,3	Υ	N/EL						Y					Y	0,0	F	
CapEx of environmentally sustainable activities (in Taxonomy) (A.1)	line with the	7.522,6	3,2	3,2	0,0			0,0			Y			Υ		Y	2,9		
Of which: facilitating activities		7.522,6	3,2	3,2	0,0			0,0			Y			Y		Y	2,9		
Of which: transitional activities		0,0	0,0														0,0		
A.2 Activities eligible under the Taxonomy but not e	nvironmentall	y sustainable	e (acti	vities th	hat do n	not co	onfor	m to	the 1	Ταχοι	nom	ny)							
				(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***										
Installation and operation of electric heat pumps	CCM 4.16. / APPROX. 4.16.	472,2	0,2	THE						-									
Collection and transport of non-hazardous waste in fractions segregated at source	CCM 5.5. / CE 2.3.	45,9	0,0	THE															
Installation, maintenance and repair of energy- efficient equipment	ССМ 7.3 /ССА 7.3	6.977,4	3,0	THE															
CapEx of activities eligible under the Taxonomy, but not environmentally sustainable (activities that do not conform to the Taxonomy) (A.2)		7.495,5	3,2	3,2													0,0		
Total (A.1 + A.2)	15.824,1	6,4	6,4													2,9			
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY																			
CapEx of activities not eligible under Taxonomy (B)		220.151,6	93,6	-															
Total (A + B)		235.169,7	100]															

(*) CCM: Climate Change Mitigation; CCA: Climate change adaptation and CE: Circular economy.

(**) Y: Yes, taxonomy-eligible activity that is taxonomy-compliant in relation to the relevant environmental objective; N: No, an activity that is eligible, but does not conform to the taxonomy in relation to the relevant environmental objective; and N/EL: not eligible, activity not eligible under the taxonomy for the relevant environmental objective.



(***) EL: taxonomy-eligible activity for the relevant objective, and N/EL: non-taxonomy-eligible activity for the relevant objective.

In accordance with Annex II to Delegated Regulation (EU) 2021/2178, an activity may meet several environmental objectives for which it is eligible. The most relevant environmental objective for the calculation of key performance indicators is indicated in bold to avoid double counting.

	Ratio of total CapEx/CapEx Total						
		eligible according to					
	that fits the taxonomy	the taxonomy by					
	by objective	objective					
ССМ	3.20%	3.20%					
CCA	-	-					
WTR	-	-					
CE	-	-					
PPC	-	-					
BIO	-	-					



2.1.4.3 Expenditure (OpEx) under the Green Taxonomy

				Substantial contribution criteria			ria	sig	nific : cau	of a ant l use s harr	narn signit	n ('D	0						
Economic activities	Codes	OpEx (thousands of €)	OpEx Ratio (%)	Climate change mitigation (V; N; N/EL)	Climate change (V; N; N/EL)	Water (Y; N; N/EL)	Pollution (Y; N; N/EL)	Circular economy ($\gamma;$ N; N/EL)	Biodiversity (Y; N; N/EL)	Climate Change Mitigation (y/N)	Climate Change Adaptation (Y/N)	Water and marine resources (γ/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum Safeguards (Y/N)	Taxonomy-Aligned OppEx Proportion (%)	Facilitative activity category	Transition activity category
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Sustainable environmental activities (in line with t		y)	1	F	1						1	1	1	1	- 1	1			
Collection and transport of non-hazardous waste	CCM 5.5. /	320,2	0,4	Y	N/EL						Y		Y			Y	2,8		Т
in fractions segregated at source	CCA 5.5.																	\vdash	
Installation, maintenance and repair of instruments and devices to measure, regulate and control the	APPROX.	12,8	0,0	Y	N/EL						Y					Y	0,0	F	
energy efficiency of buildings.	7.5.	12,0	0,0	1	IN/LL											'	0,0		
Consultancy for the management of and																			
adaptation to physical climate risks	CCA 9.3.	14,9	0,0	N/EL	Y					Y						Y		F	
OpEx of environmentally sustainable activities (in line Taxonomy) (A.1)	with the	347,9	0,4	0,4	0,0					Y	Y		Y			Y	2,8		
Of which: facilitating activities		27,7	0,4	0,4	0,0				Ì		Υ					Υ	2,8	\square	
Of which: transitional activities		320,2	0,4																
A.2 Activities eligible under the Taxonomy, but not en	vironmentall	y sustainabl	e (acti	vities the	at do no	t cor	form	n to th	e Ta	xonor	ny)								
				(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***	(EL; N/EL)***										
Repair, Refurbishment & Remanufacturing	EC 5.1.	61,0	0,1	N/EL	_			THE											
Spare parts sales	EC 5.2.	66,4	0,1	N/EL				THE											
Collection and transport of non-hazardous waste in fractions segregated at source	CCM 5.5.	507,5	0,6	THE															
Transport by motorcycles, passenger cars and light commercial vehicles	CCM 6.5.	2.226,1	2,4	THE															
Installation, maintenance, and repair of energy- efficient equipment	ССМ 7.3.	38,0	0,0	THE															
Data processing, hosting, and related activities	CCM 8.1.	1.483,5	1,6	THE															
OpEx of activities eligible under the Taxonomy, but not environmentally sustainable (activities that do not conform to the Taxonomy) (A.2)		4.382,5	4,8	4,8	0,0			0,0									0,0		
Total $(A.1 + A.2)$		4.730,4	5,2	5,2	0,0			0,0									2,8		
B. ACTIVITIES NOT ELIGIBLE UNDER THE TAXONOMY		,	- /-	,-			/-									, =			
OpEx of activities not eligible under Taxonomy (B)		86.667,6	94,8																
Total (A + B)		91.408,0	100																
		•																	

(*) CCM: Climate Change Mitigation; CCA: Climate Change Adaptation and CE: Circular economy.

(**) Y: Yes, taxonomy-eligible activity that is taxonomy- in relation to the relevant environmental objective;

N: No, an activity that is eligible, but does not conform to the taxonomy in relation to the relevant



environmental objective; and N/EL: not eligible, activity not eligible under the taxonomy for the relevant environmental objective.

(***) El: taxonomy-eligible activity for the relevant objective, and N/EL: non-taxonomy-eligible activity for the relevant objective.

In accordance with Annex II to Delegated Regulation (EU) 2021/2178, an activity may meet several environmental objectives for which it is eligible. The most relevant environmental objective for the calculation of key performance indicators is indicated in bold to avoid double counting.

	OpEx/Total OpEx ratio							
	Taxonomy-Aligned for the relevant objective	Taxonomy-Eligible for the relevant objective						
ССМ	0.40%	4.60%						
CCA	-	-						
WTR	-	-						
THAT	-	0.20%						
PPC	-	-						
BIO	-	-						



2.2 ESRS E1 - Climate Change

2.2.1 Governance (GOV)

2.2.1.1 Integrating Sustainability-Related Performance in Incentive Systems (GOV-3)

The section <u>'1.1.2.3 Integration of sustainability-related performance in incentive systems (GOV-3)' of chapter ESRS-2 General disclosures</u> details that in our remuneration model there is no variable remunerate on in any position, so the administrative, management and supervisory bodies of the EROSKI Group do not have incentive systems for sustainability matters, including those related to climate change, or for other matters or objectives.

2.2.2 Strategy (SBM)

2.2.2.1 Transition Plan for Climate Change Mitigation (E1-1)

The EROSKI Group has been making progress for years in reducing greenhouse gas (GHG) emissions in our operations, in line with our values of environmental, economic and social responsibility, and our 10 Commitments to Health and Sustainability. Thus, specific targets have been defined, as mentioned in section '2.2.4.1 Targets related to climate change mitigation and adaptation (E1-4)' of this chapter.

In 2021, we advanced our sustainability journey by committing to achieve carbon neutrality by 2050. This long-term ambition aligns with the United Nations Sustainable Development Goals (SDGs), reflects our commitment to the principles of the UN Global Compact, and demonstrates our adherence to the European Union's Code of Conduct on Responsible Food Business and Marketing Practices.

In 2024, the EROSKI Group achieved a significant milestone by completing the comprehensive calculation of its organizational carbon footprint for the first time, encompassing Scopes 1, 2, and 3. Previously, reporting was limited to Scopes 1 and 2, with a partial inclusion of Scope 3, primarily upstream transportation. Based on this data, we achieved a 36% reduction in greenhouse gas (GHG) emissions compared to the 2017 baseline, driven primarily by the implementation of energy efficiency measures across our operations.

Building on this progress, in 2024, we adopted a more ambitious decarbonization target aligned with the Science Based Targets initiative (SBTi) methodology, ensuring our goals support limiting global warming to 1.5°C as outlined in the Paris Agreement. Our long-term commitment is to achieve a minimum 90% reduction in GHG emissions by 2050, using 2023 as the baseline year, before offsetting residual emissions. As an interim target, we aim to reduce emissions across Scopes 1, 2, and 3 by 42% by 2030, also relative to the 2023 baseline.

These targets were formally approved by the EROSKI Group's Board of Directors in 2024, reinforcing our commitment to science-based climate action. In 2025, we will focus on developing a detailed Climate Transition Plan, outlining specific actions to achieve these



decarbonization goals. This plan will enhance organizational resilience against climate-related risks and ensure alignment with our sustainability commitments.

Key actions and resources deployed to mitigate climate change are detailed in section <u>'2.2.3.3</u> <u>Actions and resources in relation to climate change policies (EI-3)</u>['] These initiatives are categorized by their contribution to reducing emissions in Scopes 1, 2, and 3, reflecting a comprehensive approach to addressing our carbon footprint.

Climate Change Mitigation Levers

Lever	Description of the actions deployed
Scopes 1 and 2	
Energy efficiency	Implementation of the new energy model in the EROSKI Group's stores and platforms, incorporating LED lighting, closing of refrigerated cabinets, CO2 refrigeration system and advanced measurement and control systems.
Less polluting refrigerants	Gradual replacement of current refrigerants with others with lower global warming potential, aligned with the F-gas standard.
Use of renewable energies	Installation of photovoltaic panels in Group facilities.
Scope 3	
Energy efficiency	Optimization of the efficiency of transport operations and incorporation of vehicles with lower consumption per kilometre transported.
Fuel substitution	Incorporation of natural gas vehicles in upstream transport.
Electrification	Installation of electric charging points at Group facilities, as well as electric charging stations at our fuel stations. Incorporation of electric vehicles in last-mile distribution.
Sustainable mobility	Implementation of measures such as hybrid work models to reduce worker commuting.
Reduction in the use of resources and circular economy measures	Eco-design of containers and packaging, use of digital solutions to reduce paper consumption, improvements in efficiency in water consumption, prevention of food waste and circular waste management by promoting reverse logistics.
Awareness and training of stakeholders	Awareness-raising and training measures for workers and consumers to implement responsible consumption habits. Incorporation of environmental labelling on products that favour more sustainable purchasing choices.
Decarbonization of the supply chain	Inclusion into the product range with sustainability certifications. Actions to accompany suppliers, especially the smallest ones, to help them in their training and continuous improvement.

In addition to ongoing climate mitigation efforts, the EROSKI Group is intensifying its commitment to renewable energy adoption to achieve our 2030 emissions reduction targets for Scopes I and 2. In the medium to long term, we plan to procure Guarantees of Origin (GoO) to certify the renewable energy used in our operations, further aligning with our science-based decarbonization goals.

In 2025, we will prioritize the development of a comprehensive plan to decarbonize our value chain, given that the "Goods and Services" category (Scope 3.1) accounts for 66% of our greenhouse gas (GHG) emissions. This category is critical to achieving our climate objectives. To



this end, we will collaborate closely with our product suppliers, encouraging them to measure and report their carbon footprints and to establish science-based targets aligned with limiting global warming to 1.5°C, in accordance with the Science Based Targets initiative (SBTi).

Regarding residual GHG emissions in Scopes I and 2, the primary source stems from refrigerant systems in our facilities. We are progressively replacing these with less carbon-intensive alternatives. However, as these emissions constitute a minimal portion of our total carbon footprint, they are not considered materially significant.

Once finalized, our Climate Change Mitigation Transition Plan will be submitted for approval by the relevant governing bodies, as outlined in section <u>"1.1.2 Governance (GOV)" of chapter ESRS 2 – General disclosures</u>, This plan will be fully integrated into the EROSKI Group's strategic framework, ensuring alignment with our broader sustainability and resilience objectives.

It should be noted that the EROSKI Group is currently not included in the EU benchmarks harmonized with the Paris Agreement. We remain committed to aligning our climate strategy with global and regional standards to support the transition to a low-carbon economy.

2.2.2.2 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (SBM-3)

The climate-related impacts, risks and opportunities identified as material according to the Double Materiality Assessment are detailed in section <u>1.1.3.3. Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 - General disclosures</u>. Specifically, the two material risks identified under climate change mitigation - penalties for exceeding emission limits and costs associated with emission allowances - are classified as transition risks. These stem from the potential stricter regulatory changes that could impact the Group's profitability and competitiveness in the market. In addition, energy-related risks, particularly price volatility, have also been assessed as material and are similarly categorized as transition risks, given their potential to impact operational costs and financial performance.

Climate resilience analysis

The EROSKI Group has undertaken a comprehensive climate resilience analysis to identify, assess, and manage climate-related risks and opportunities through a robust and structured methodology. The objective of this analysis is to determine how climate change may impact the Group's overall strategy, governance, supply chain, and operations.

Assessment of climate risks and opportunities

The identification and prioritisation of climate-related risks and opportunities have been carried out in alignment with the IFRS S2 standard issued by the International Financial Reporting Standards Foundation. A detailed description of the processes followed is provided in section '2.2.3.1 Description of the processes for determining and assessing climate-related material impacts, risks and opportunities (IRO-1)' of this chapter. This includes an explanation of the climate scenarios and time horizons considered.

For physical climate risks, the analysis has examined the trajectory of climate variables to estimate the probability of adverse weather events at the locations of our facilities. For instance,



trends such as increases in average temperature, precipitation, or wind speeds at specific sites may elevate the likelihood of extreme weather events, posing significant operational risks by potentially impacting both infrastructure and customers.

For climate transition risks and opportunities, the analysis has assessed technological and market-related factors, including changes in customer behaviour patterns and projected fluctuations in commodity prices driven by climate action initiatives. This enables the Group to gain a comprehensive understanding of regulatory, market, and technological dynamics that may influence our performance and competitive positioning, either directly or through impacts along the value chain, thereby supporting informed and proactive strategic planning.

In both cases, the subsequent prioritisation of identified risks and opportunities has been based on an assessment of severity, considering the magnitude of potential impacts on the locations where EROSKI operates and on the organisation. This approach allows the Group to map its baseline vulnerability and quantify potential adverse effects, thereby strengthening its resilience to climate-related challenges.

Based on this prioritization by probability and severity, the most significant climate risks and opportunities for the organization have been determined, which are detailed below.

Transition risks:

- TR-1: New climate regulation. The implementation of carbon targets, carbon pricing and other stricter environmental regulations may result in additional costs and modify the Group's operating parameters. Key areas of impact include operational changes, sustainability investments, and adaptation to new market expectations.
- TR-2: Increase in the price of raw materials. Climate change can have a significant impact on the prices of the products that commercialized by the EROSKI Group, primarily due to the reduction in agricultural productivity caused by rising temperatures, extreme whether events such as droughts and floods, and the migration of pests, which generates shortages and makes key products such as fruit and vegetables more expensive. In addition, water scarcity due to extreme weather conditions could raise its price and restrict its use, increasing the company's operating costs. Likewise, the energy transition and climate regulations may raise the price of energy, impacting the EROSKI Group's logistics and operating costs.

Physical risks:

PR-2: Heavy rainfall and storms. Heavy rainfall and storms can have a considerable financial impact on the EROSKI Group, especially in areas with high exposure to flooding. Key effects include damage to store infrastructure, which could involve costly repairs and downtime; interruptions in the electricity supply that affect the conservation of perishable products, generate economic losses; supply chain delays due to flooding on transport routes, which can lead to shortages and affect sales; operational risks at fuel stations and logistics platforms due to damage to critical infrastructure; and a reduction in overall customer traffic, with an impact on profitability and the fulfilment of business objectives.

Climate opportunities:

 O-la: Improvement of the energy efficiency of the facilities. Investment in clean technologies, such as renewable energies, energy storage and energy efficiency



solutions, presents a significant opportunity for the EROSKI Group. As the prices of these technologies continue to decline and supportive government policies expand, we at the Group can benefit from higher returns on our long-term investments.

Once the significant climate-related risks and their potential impacts — whether direct to our operations or indirect through effects on the value chain — have been identified and classified, the EROSKI Group has initiated an analysis of the potential financial impacts associated with their materialisation. This analysis also encompasses the economic benefits linked to the climate-related opportunities identified.

Both the direct and indirect effects of each priority risk or opportunity have been assessed across the defined climate scenarios and time horizons. The quantitative analysis focuses on the residual risk and potential benefit, offering a realistic and updated view of the organisation's exposure following the implementation of mitigation measures or the realisation of opportunities.

The results of this analysis are currently presented on a qualitative basis. In future reporting cycles, the Group aims to progressively incorporate the quantitative financial impacts of material climate-related impacts, risks, and opportunities (IRO) into its disclosures.

Areas of impact	Assets	Expense	Revenue
TR-1: New climate	regulation		
Loss of Revenue	Restrictions on the use of fossil fuels such as gasoline and diesel, reducing demand for these products.	Increase in operating costs when looking for sustainable alternatives, such as diversification towards complementary services for sustainable mobility.	reduced demand for fossil
Increased operational expenses	-	Investments in sustainable refrigeration technologies, closer supplier collaborations and strategies to reduce single-use plastic packaging or improve its selective collection.	Increased operational costs related to sustainability management and regulatory compliance.
Capital Investments	-	Significant investments to diversify offering towards more sustainable solutions. This includes the installation of charging points for electric vehicles and the development of complementary services that meet the needs of sustainable mobility.	-

Potential financial impacts from climate risks and opportunities



Areas of impact	Assets	Expense	Revenue
Strategic and reputational impacts	-	Internal capacity building and audits to properly manage sustainability data.	Risk of loss of trust by customers and strategic partners due to non- compliance with regulations, affecting reputation and, consequently, sales.
TR-2: Increase in	the price of raw materio	als	
Increase in operational costs	Restrictions on the use of fossil fuels such as gasoline and diesel, reducing demand for these products.	Increase in operating costs when looking for sustainable alternatives, such as diversification towards complementary services for sustainable mobility.	Decrease in revenues due to reduced demand for fossil fuels.
Pressure on profit margins	-	Need for closer partnerships with suppliers and strategies to reduce the use of plastic packaging, as well as investments in sustainable refrigeration technologies.	Effect on price competitiveness in the market due to the transfer of increased costs to price.
Supply chain impact	_	Increased costs in the value chain due to reduced efficiency from chronic physical risks that limit production, delay the delivery of products and complicate the quality and conservation of perishable products.	Loss of revenue due to product unavailability.
PR-2: Heavy rainf	all and storms		
Damage to infrastructure in stores	Structural damage and recovery of affected stores.	Increase in operational expenses for repairs.	Decreased revenue due to loss of operability during shutdown periods
Power supply disruption	Loss of temperature- sensitive inventories due to lack of adequate refrigeration.	Increased costs for temporary solutions, such as renting generators.	Reduction in sales due to the inability to maintain products in optimal condition.
Supply chain delays	-	Increased logistics costs due to alternative routes or temporary solutions for supply.	Loss of revenue due to stock- shortages in stores, which affects sales and customer satisfaction.



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Areas of impact	Assets	Expense	Revenue
Operational risks in Fuel stations and logistics platforms	Structural damage to critical infrastructure, such as fuel stations and logistics centres.	Increased operational costs due to repairs and loss of efficiency.	Possible reduction in sales due to the inability to operate in these facilities.
Reduced customer traffic in stores	-	-	Decrease in sales revenue due to lower customer footfall during extreme weather events.
0-1a: Improving 1	the energy efficiency of	facilities	
Reduced operational costs	-	Significant decrease in operational costs due to energy optimization and the adoption of renewable energy, such as solar panels, reducing reliance on expensive energy sources.	Possible revenue from selling surplus energy.
Improving sustainability and brand reputation	-	-	Increased revenues due to a strengthened sustainable brand image, attracting customers committed to environmental practices.
Increasing operational resilience	More efficient and sustainable facilities and systems.	-	-

Integration of climate resilience into corporate strategy

This comprehensive approach to the assessment of climate-related risks and opportunities provides the EROSKI Group with a detailed and structured view of the potential challenges and benefits facing the organisation. By enabling informed and strategic decision-making, it supports the effective management and mitigation of risks, while facilitating the sustainable realisation of identified opportunities.

It is important to acknowledge that, although climate scenario analysis is a valuable tool for strategic planning, its application inherently involves a degree of uncertainty. The principal source of uncertainty stems from the unpredictability of global policy developments and the pace of the energy transition, both of which directly influence the viability and accuracy of each scenario. Climate scenarios are constructed based on assumptions regarding future policy decisions, societal behaviours, and technological advancements — variables that may evolve differently in practice.

Moreover, while global scenarios provide broad projections on climate change impacts and resource availability, local conditions may vary significantly. Regional disparities introduce an



additional layer of uncertainty, particularly regarding the localised effects of climate change on key resources such as water and energy, which may not be fully captured by global models.

In light of these considerations, the EROSKI Group is committed to maintaining a flexible and adaptive strategy, with regular updates to its plans informed by evolving climate, economic, and regulatory developments.

Following the identification and prioritisation of climate-related risks and opportunities under current scenario analyses, the EROSKI Group is developing adaptation and mitigation strategies. These will serve as actionable plans to address climate risks and optimise the realisation of climate-related opportunities, as outlined in section <u>'2.2.3.3 Actions and resources in relation to climate change policies (E1-3)'</u> of this chapter.

Accordingly, the EROSKI Group has commenced the progressive integration of climate resilience into its corporate strategy, ensuring that climate-related risks and the need for long-term adaptation are embedded into both strategic and operational decision-making processes. Climate resilience considerations have been incorporated into the Group's governance structures and sustainability policies, as detailed in chapter <u>'1.1.2. Governance (GOV)'</u> and <u>'1.1.4.3.</u> Policies adopted to manage material sustainability issues (MDR-P)' of the ESRS-2 General disclosures'.

Description of the risk or opportunity	Potential impact on the EROSKI Group	Management mechanisms
Acute physical risks		
PR-2: Heavy rainfall and storms	 Deterioration of infrastructures and structural damage. Power supply disruptions Increased repair and maintenance costs. Logistical and transport difficulties Flooding of facilities. Reduction of customer traffic due to access obstruction. 	 Water stress and risk analysis, with management through Water Risk Committee in alert situations. Omnichannel strategy to ensure customer purchasing options.
Transition risks		
TR-1: New climate regulation	 Increased operational costs from adapting to and complying with new climate regulations. Strategic and reputational impacts due to non-compliance with regulations. Transportation difficulties and loss of revenues at fuel stations due to restrictions on the use of fossil fuels. 	 Installation of electric vehicle charging stations Optimization of logistics and transportation operations. Gradual renovation of refrigeration systems. Eco-design in containers and packaging. Food Waste Prevention Plan. Circular waste management. Regulatory compliance framework.

Climate risk and opportunity management mechanisms



Description of the risk or opportunity	Potential impact on the EROSKI Group	Management mechanisms
TR-2: Increase in the price of raw materials	 Increase in operational costs due to rise in raw material and energy prices. Reduction of resources and production capacity in the value chain (potential supply shortages). Reduced profit margin. Reputational impacts from passing increased costs to consumers. 	 Improving efficiency via automation, managing agreements at appropriate prices, participating in strong partnerships. Diverse supply chain with a strong presence of local suppliers. Support for local suppliers to improve their sustainability. Incorporation of products with external sustainability certifications, which can be more resilient to climate change.
Opportunities		
O-1a: Improving the energy efficiency of facilities	 Reduced operational costs Improved Sustainability and Brand reputation Process optimization Increasing operational resilience 	 Adaptation of processes and facilities for greater eco- efficiency and use of renewable energies

2.2.3 Impact, Risk and Opportunity Management (IRO)

2.2.3.1 Description of Processes to Identify and Assess Material Climate-Related Impacts, Risks and Opportunities (IRO-1)

The EROSKI Group employs a systematic process to identify and assess material impacts, risks and opportunities (IRO), including those associated with climate. This process is described in section <u>'1.1.4.1 Description of the process for identifying and assessing material impacts, risks and opportunities (IRO-1) of chapter ESRS 2 - General disclosures</u>. Within this Double Materiality assessment process, which includes the identification and evaluation of IRO, the affected stakeholders have been engaged through consultations, as also described in the same section.

Analysis of Climate Risks and Opportunities in Accordance with IFRS S2

In addition to this process of identifying IRO carried out with Double Materiality assessment, the EROSKI Group has conducted a specific analysis of the climate risks and opportunities, following leading voluntary standards. Specifically, the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the new standard of the International Financial Reporting Standards, IFRS S2, which integrates these recommendations and serves as the global standard for climate-related financial disclosures. In addition, it complies with the criteria of Do



no significant harm (DNSH) related to climate adaptation, established in Appendix A of Delegated Regulation (EU) 2021/2139, in relation to the European Taxonomy.

Scope and time horizons

The climate risk and opportunity analysis conducted focuses on our direct operations, key suppliers and geographic regions of all our sites from the previous year. In addition, it covers a time frame divided into three phases:

- Short term (0-3 years): the choice of this horizon responds to the need to manage immediate and recurring climate risks that can disruptively impact operations. Extreme weather events (droughts, floods, heat waves) are already increasing in frequency and intensity, directly affecting the production, transport and storage of key materials. In addition, emerging climate regulations often have tight implementation timelines, requiring swift action to ensure regulatory compliance.
- Medium term (4-10 years): this horizon has been selected due to the expected consolidation of international and regional regulations related to climate change, such as the Carbon Border Adjustment Mechanism (CBAM), which will directly affect the costs of production and export of products with a high carbon footprint. In addition, stricter emissions standards will necessitate significant structural changes to production processes to maintain competitiveness.
- Long-term (more than 10 years): the choice of this horizon is motivated by scientific projections on climate change that foresee irreversible impacts on weather patterns and the availability of resources. The scarcity of natural resources (water, fossil fuels) and the sustained increase in the costs associated with carbon represent structural risks for the viability of the traditional business model. In addition, international regulations are expected to evolve towards climate neutrality, requiring the adoption of disruptive technologies, such as carbon capture and storage (CCS), to mitigate residual emissions that cannot be eliminated with other measures.

These time horizons are commonly used for climate-related risk and opportunity analyses and differ from those presented for the rest of the report in section <u>'1.1.1.2 Specific Circumstances</u> Information (BP-2)' of ESRS-2 General disclosures, where the long term covers more than 5 years. This disparity of criteria is due to the fact that an analysis of the evolution of climate variables and the effects of policies and the market on the climate requires longer timeframes than standard strategic management of an organization. A five-year climate analysis would not adequately represent the risks from global warming or suffice a robust climate resilience analysis.

Climate scenarios used

At the EROSKI Group we have adopted the use of the SSPI-2.6 (Sustainability), SSP2-4.5 (Intermediate Stability) and SSP5-8.5 (High Development with Emissions) climate scenarios as a basis for planning our long-term business strategy. These shared socio-economic trajectories (SSPs) describe alternative futures of economic development until 2100 based on different climate policy evolutions and levels of mitigation achieved. The characteristics of the selected scenarios are outlined below.

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Climate scenario	SSPI-2.6 (Sustainability)	SSP2-4.5 (Intermediate stability)	SSP5-8.5 (High emissions)
Temperature increase to 2100	1.5°C	1.7 - 3°C	4 - 5°C
Global policies and actions against climate change	They are oriented towards sustainability, social equity and environmental conservation	Moderate. There is a balance between economic growth and environmental concerns	Limited.
Impact	Rapid adoption of clean technologies, greater energy efficiency and significant changes in consumption patterns.	Gradual shift towards cleaner technologies	Significant increase in GHG emissions from rapid economic growth and high energy demand, driven by the intensive use of fossil fuels

These three scenarios, developed based on scientific research and supported by international organizations, cover a wide spectrum of possibilities, providing a comprehensive and diverse view of possible global futures in terms of policies, technology and sustainability, in order to have robust planning in the face of climate change. Thus, the SSP1-2.6 scenario aligns with the Paris Agreement, while the SSP2-4.5 reflects the current state of climate policies and is most aligned with the IFRS S2 standard requirements. For transition risk assessments, we also considered:

- The transitional scenarios of the World Energy Outlook (WEO), to assess the probability of an increase in energy costs associated with the transition to clean energy sources.
- The scenarios of the Network for Greening the Financial System (NGFS), to assess the likelihood of facing a stricter regulatory framework on climate change.
- The projections of the International Institute for Applied Systems Analysis (IIASA), to assess exposure to risks arising from the scarcity of key resources, such as water and energy, in a context of energy transition.
- The International Energy Agency's (IAE) Net-Zero scenario, to assess the likelihood of facing risks associated with stricter decarbonization policies.

Identification of risks and opportunities

Determining the probability of occurrence

The preliminary identification of risks and opportunities is conducted by analysing their likelihood, considering the type of activity of the EROSKI Group and its geographical distribution. This process adopts a dual approach that differentiates between physical risks and transitional risks & opportunities, as they require different methodologies.

Physical risks (acute and chronic): based on the 29 relevant physical risks detailed in Appendix A of the European Taxonomy Regulation, we have conducted a detailed analysis of the evolution of climate variables each operational location. Using geographic information systems (GIS) software, fed with data from the maps of the Intergovernmental Panel on Climate Change (IPCC) maps for the climate scenarios



described in the previous section in the short, medium and long term. From these variables, we have developed hypotheses based on comparisons between global averages with historical location-specific data. This enables calculation of the risk likelihood through the analysis of individual or combined climate variables, facilitating an accurate assessment based on each time horizon.

Transitional risks and opportunities: we conducted thorough analysis of current and emerging climate regulation and assessed its potential impact on the Group across short, medium and long term. In addition, trends in sustainability and climate action were examined, both globally and within the sector. As a result, 9 potential transitional risks and 8 opportunities have been identified. Based on this qualitative analysis, we extrapolated qualitative evaluations into numerical estimates to identify risks and opportunities with a higher or lower likelihood of materialization. The valuations were weighted based on the carbon price, to incorporate climate scenarios perspective.

Based on this assessment, we have applied a first selection criterion to focus on those risks and opportunities with a moderate to high likelihood. Subsequently, 2 physical risks, 3 transitional risks and 8 opportunities were prioritized based on the severity of their potential impact on the organization.

Determining the severity of the impact

Prioritization was conducted through an evaluation by representatives from affected business units and areas of the EROSKI Group. The potential financial impact of inherent risks was considered, excluding current or future mitigation or adaptation measures. The interdisciplinary team assessed only the potential impact a risk would have on specific facilities or the business as a whole. In addition to severity, prior instances of risk materialization and applied response/mitigation measures were considered to analyse the residual risk of the most significant inherent risks.

This process has been carried out through questionnaires and interviews with this interdisciplinary working group, which assigned a quantitative level of severity to climate risks and opportunities, following criteria established to minimize subjectivity:

- Assess the direct impact of risks. For example, damage to facilities or interruptions in production.
- Consider indirect effects, such as changes in commodity prices or resource availability.
- Analyse how risks can affect the long-term business strategy.

Finally, climate risks and opportunities are classified using heatmap based on likelihood and the severity of impact enabling informed decision-making for their management. With all this, we have identified a physical risk, two transitional risks and an opportunity as priorities, as detailed in the section '2.2.2.2 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3)' of this chapter.

Financial Impact Assessment

The EROSKI Group's risk and opportunity assessment process aim to understand their potential impact on the organisation and, particularly across its business units. It focuses on identifying risks that could threaten the company's operational and financial stability, and on highlighting opportunities that could generate benefits. Two complementary approaches are used: a qualitative assessment to hypothesize potential impact and a quantitative evaluation that, where feasible, provides more detailed financial analysis.



- Qualitative assessment: This phase establishes a detailed hypothesis about how each risk or opportunity might impact the business, identifying potential effects on various organizational areas. It examines financial and operational consequences, building a scenario that provides a comprehensive view of impacts without requiring precise calculations. This phase is critical to anticipate key effects and facilitate strategic decision-making on risk mitigation and opportunity realization.
- Quantitative assessment: This phase involves deeper analysis of potential financial impacts from risk materialisation economic benefits derived from the opportunities, considering direct and indirect value chain effects across defined scenarios and time horizons. The quantitative assessment focuses on residual risk and potential benefit, providing a realistic analysis that reflects the company's situation after the implementation of mitigation measures or opportunity realization. Note that quantitative assessment is not mandatory under IFRS S2 unless necessary data and information are available.

The results of the qualitative financial impact analysis are presented in section '2.2.2.2 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3)' of this chapter, and include the possible effects on the organization's operations due to the materialization of the risks and opportunities identified in its supply chain and customer base.

2.2.3.2 Policies related to climate change mitigation and adaptation (E1-2)

The EROSKI Group's corporate culture is embodied in a set of practices and policies fostering a responsible and compliant environment across the organization. A comprehensive overview of these policies is provided in section<u>1.4.1.3 Policies adopted to manage material sustainability</u> <u>matters (MDR-P) of chapter ESRS 2-General disclosures</u>. This section summarizes the key aspects of our Climate Change Mitigation and Adaptation Policy, aligned with the Sustainable Development Goals (SDGs), especially Affordable and Clean Energy (SDG 7), Industry, Innovation and Infrastructure (SDG 9), Responsible Production and Consumption (SDG 12) and Climate Action (SDG 13).

Climate Change Mitigation and Adaptation Policy

At the EROSKI Group, we believe that protecting our natural environment is essential to our business success. Recognizing our responsibility toward the environment, we aim to promote this commitment across our value chain. In line with this, we have set a goal to become carbon neutral by 2050 and established our Climate Change Mitigation and Adaptation Policy. Its principles according to the following areas:

- Climate change mitigation: We are committed to defining and evaluating emission reduction targets aligned with the goals of the Paris Agreement and based on future science-based updates, alongside developing a transition plan to achieve them We will advance the replacement of high-global-warming-potential refrigerants, renew our transport fleet with lower-emission vehicles, and implement circular waste management. Additionally, we will promote innovation in efficient, low-GHG technologies and progressively integrate them into our facilities.
- Climate change adaptation: we are committed to integrating climate change into internal strategic planning and decision-making processes, as well as into the analysis, management, and reporting of climate risks, according to reference



standards such as IFRS S2. In this regard, we will establish an environmental management system for the EROSKI Group that facilitates the assessment, analysis, management and reduction of environmental risks, resource optimization and enhance investments and costs efficiency by incorporating the relevant climatic variables. In addition, we want to contribute to climate change awareness and training among our stakeholders, both workers and supplier and society in general, to promote climate change mitigation and adaptation across the value chain.

- Energy efficiency: we promote the efficient and responsible use of energy, as well as habits that support this practice, involving stakeholders. Thus, we will continue to make progress in the installation of LED lighting and the implementation of automatic energy consumption control systems.
- Deployment of renewable energies: we are committed to continuing transition of renewable energy sourcing, either through supplied energy or by installing photovoltaic panels and other renewable sources.

It is also worth highlighting the Resource Use and Circular Economy Policy, which is detailed in section '2.4.1.2. Policies related to resource use and the circular economy (E5-1)' of chapter ESRS-<u>E5 Resource uses and the circular economy</u> and Sustainable Water and Marine Resources and Fisheries and Aquaculture Policies, which are detailed in section '2.3.1.2 Policies related to water and marine resources (E3-1)' of chapter ESRS-E3 Water and marine resources, as they include commitments that contribute to climate change mitigation.

2.2.3.3 Actions and Resources in relation to climate change policies (E1-3)

Climate change mitigation

The EROSKI Group has long pursued carbon footprint reduction targets, driven by our participation in the *Lean & Green* initiative of the Association of Manufacturers and Distributors AECOC, our 10 Commitments to Health and Sustainability and, our recent 2050 carbon neutrality goal. These are detailed in section '2.2.4.1 Targets related to climate change mitigation and adaptation (E1-4)' of this chapter. Our extensive experience includes energy efficiency measures and optimisation of logistics and transport activities, achieving 36% reduction in our carbon footprint in 2023 compared to 2017. primarily from scope 1 and 2 and upstream transportation and distribution from category 4 of scope 3, In 2024, we calculated our full carbon footprint for the first time and chosen 2023 as the base year for our science-based reduction targets. The reductions achieved in 2024, included in the section '2.2.4.3 Gross scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6)', show a 9% reduction compared to 2023.

In 2025, the EROSKI Group will continue to implement its Transition Plan for climate change mitigation, enhancing the processes to track progress and deploying new actions to meet our target. We will also advance adaptation measures included in our Policy.

Below are the key decarbonization levers we are implementing:



Energy efficiency

Innovative and eco-efficient stores

After the opening of the Zero CO2 Emissions store in Oñati in 2012, certified with ISO 50001 for energy efficiency, and the Zizur energy sustainable store in 2020, we opened the Lakua-Arriaga supermarket (Vitoria-Gasteiz) in 2021, the first of the EROSKI Group's new energy model. We have defined a new energy model with four focus areas: refrigeration, lighting, HVAC, and monitoring. Prioritized actions for 2024 and the medium term include:

- Closed Refrigeration Units: These units feature innovative, low-thermal-conductivity, frameless doors that minimize cold air loss, significantly reducing energy consumption, enhancing food preservation, and improving customer comfort with clear product visibility. Currently implemented in 90% of stores, up 3% from 2023.
- CO2 Refrigeration Systems: Utilizing natural CO2 refrigerant, these systems improve refrigeration efficiency, lower energy costs, and reduce climate impact while being nonflammable and non-toxic. Despite high investment costs, they are installed in 16% of stores, a 4% increase from 2023, with gradual rollout planned.
- LED lighting: This technology cuts lighting energy use by approximately 50% compared to traditional systems and has a longer lifespan, reducing environmental impact. It is deployed in 97% of stores, with 100% coverage in sales areas (pending in non-sales areas like locker rooms and offices). Natural light regulation further optimizes energy use where applicable.
- Automated Management Systems: These systems control major energy consumers, such as lighting, ovens, and HVAC, by disabling them outside operating hours. They are operational in 63% of stores, up 3% from 2023.
- Submetering: This system monitors key electricity consumption areas, including general operations, industrial refrigeration, and HVAC, enabling precise tracking and control of energy trends. It is implemented in 70% of stores.

Collectively, these measures have achieved a 72% implementation rate for the new energy model in 2024, a 9% improvement from 2023, supporting the Group's decarbonization goals.

In 2024, the EROSKI Group finalized a collaboration agreement with Iberdrola collaboration agreement with Iberdrola to analyse and explore various energy efficiency project alternatives across its facilities. These projects are expected to generate additional savings through the Energy Savings Certificates (CAES) system, which will be managed and processed by Iberdrola.

Logistics and transport activities

The improvement of energy efficiency in our logistics activity focuses on three main lines of action:

 More efficient platforms: similar to store initiatives, we implement measures such as LED lighting, presence detectors, temperature robots and natural light utilization. Notably, our new ZAL Port platforms in El Prat de Llobregat (Barcelona) in Barcelona and Júndiz-Berria (Vitoria-Gasteiz) have achieved LEED Gold certification, ensuring eco-efficiency in their construction.



- Optimisation of transport processes: we seek to minimise the distances travelled and the number of trucks needed for transporting products between suppliers, platforms, and stores. Key actions include:
 - Logistics Reorganization: In 2024, we adapted to the closure of our fresh produce platform in San Agustín de Guadalix (Madrid) in January to deliver fresher products more efficiently.
 - Enhanced Truck Load Efficiency: Measures to increase truck load factors and reduce empty kilometres include using double-height vehicles for longdistance routes and SPACE-INVADER solutions for optimized pallet stacking. These initiatives increased the truck load factor by 7% in 2024, reaching over 76%.
 - Collaboration with Logistics Operators and Suppliers: Joint efforts to optimize routes.
 - Last-Mile Route Optimization: Systems to improve delivery efficiency.
- More efficient vehicles: we incorporate vehicles with lower fuel consumption per kilometre and pallet transported. Our actions in this regard are:
 - Fleet Renewal: Phasing out older trucks and adopting Euro6 vehicles, with 82% of kilometres driven by Euro6 vehicles in 2024, an 11% increase from 2023.
 - Duo-Trailer Trucks: Used for inter-platform transport, emitting less CO2e than separate trucks.

Refrigerants with lower global warming potential

As part of our energy efficiency efforts, we are progressively replacing highest global warming potential refrigerants in refrigeration systems with less polluting ones. This significantly reduce GHG emissions from leaks and ensures with the European F-gas regulation.

Fuel substitution

We are incorporating alternative fuel vehicles such as liquefied and compressed natural gas into our freight transport activities.

<u>Use of renewable energies</u>

We are installing photovoltaic panels in facilities where roofing is suitable, although it is not a primary focus due to the technical restrictions involved.

In 2024, 16 plants were installed, providing a total capacity of 3.59 MW. Over the next few years, further installations are planned for stores and logistics platforms.

Electrification

Innovative and eco-efficient stores

To promote sustainable mobility, and meet customer demands, the EROSKI Group is installing electric vehicle chargers across our facilities. As of 2024, we have 54 operational charging spaces, 62 spaces awaiting energization, and 289 spaces under contract for future installation, with 141 of these being high-power chargers (>50kW). Over the next year we will continue to expand the availability of charging spaces at our stores and fuel stations. In 2024, we entered into framework agreement with Iberdrola to respond to this need, enabling the installation of



1,000 charging points for electric vehicles, powered by 100% renewable energy with guarantee of origin (GoO) certificate across 300 sites.

Charging stations

In alignment with our commitment to sustainable mobility and compliance with European and national regulations, the EROSKI Group is installing charging stations in our fuel station business.

Logistics and transport activities

Electrification in logistic primarily focuses on last-mile delivery, with a gradual integration of electric vehicles. We currently operate two electric trucks for these deliveries, one in Pamplona since 2022 and another in Bilbao since 2024. These efforts contribute to the improvement of urban logistics by reducing not only GHG emissions, but also air pollution and noise. Additionally, we have delivery protocols with several municipalities, including the validation of authorizations to ensure efficient and compliant operations.

Sustainable mobility of workers

To reduce the carbon footprint of worker commuting (Scope 3) and support work-life balance, we have implemented hybrid work arrangements at our headquarters. Other measures include expanding bicycle parking, providing electric vehicle charging points, and promoting carsharing initiatives to encourage sustainable transport options for workers.

Resource Use Reduction and circular economy measures

In section <u>'2.4.1.3 Actions and resources related to the use of resources and the circular economy</u> (E5-2)' of the ESRS-E5 chapter Use of resources and circular economy, our actions to reduce Scope 3 impacts include:

- Eco-design of packaging and wrapping.
- Prevention of food waste.
- Reduction of paper consumption.
- Reuse and repair of products we sell.
- Circular waste management, promoting the use of reverse logistics.

Likewise, in the section <u>'2.3.1.3</u> Actions and resources related to water and marine resources <u>(E3-2)' of the ESRS-E3 chapter Water and marine resources</u>. We describe actions related to the reduction of water consumption in our operations.

Decarbonization of the supply chain

Our carbon footprint is significantly influenced by the environmental impact of the products we sell, as detailed in the section <u>'2.2.4.3 Gross scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6)' of this chapter.</u> Consequently, decarbonization of our supply chain is a critical priority.

To date, we have implemented various initiatives to enhance sustainability of our products. These include incorporating specific requirements for production systems and external sustainability certifications into the purchasing criteria for some of our own brands, and other products in our commercial offer. The most significant advances in this area are included in



section '2.4.1.3 Actions and resources related to the use of resources and the circular economy (E5-2)' of chapter ESRS-E5 Use of resources and circular economy.

Furthermore, we support local producers, who are often smaller and have limited resources to transition to lower-carbon products. We provide them with training programs and opportunities to participate in innovation projects to strengthen their sustainability efforts, such as, measuring and reducing their carbon footprint and adopting best practices in food production. More information on our Local Supplier Support Programme is detailed in section '3.2.2.2 Processes for collaborating with workers in the value chain in terms of impacts (S2-2) of the ESRS-S2 Value Chain Workers' chapter.

As part of our Decarbonisation Plan detailed in the section <u>(2.2.2.1 Climate Change Mitigation Transition Plan (E1-1)</u> we aim to intensify these efforts to secure science-aligned commitments across our value chain. To this end, in 2025, we will focus on developing targeted engagement plans for high-impact suppliers to significantly reduce their contribution to our footprint.

Awareness and training of workers and consumers

We aim to raise societal awareness of climate change, its impacts and possible solutions, emphasizing the urgency of action. Initiatives include generating knowledge and promoting climate action our annual participation in WWF's Earth Hour. Some of our actions in this area carried out through the EROSKI Foundation or in collaboration with leading companies are detailed in sections '3.3.2.4 Adoption of measures related to material impacts on consumers and end users, approaches to manage material risks and take advantage of material opportunities related to consumers and end users and the effectiveness of such actions (S4-4) of chapter ESRS-S4 Consumers and end users' and '3.4.5 Contributions to foundations and non-profit entities',

To empower consumers to make responsible purchasing decisions, we are committed to providing clear, accurate information through environmental labelling compliant with new EU transparency regulations. More <u>information on this is included in the section</u> '2.4.1.3 Actions and resources related to the use of resources and the circular economy (E5-2)' of the ESRS-E5 chapter on the use of resources and the circular economy.

Adaptation to climate change

In 2024 we have made progress in integrating climate change into internal strategic planning and decision-making processes, as well as incorporating climate change risks into the organization's overall risk analysis. This process, which we will culminate in 2025, seeks to promote greater resilience of the company in the face of the adverse effects of climate change.

In the coming years, we will also work, in line with our Climate Change Mitigation and Adaptation Policy, to establish an environmental management system (EMS) for the EROSKI Group, which facilitates the assessment, analysis, management and reduction of environmental risks, as well as the improvement of resource management and the optimisation of investments and costs. incorporating the relevant climatic variables.



Other environmental improvement actions

In connection with the previously outlined energy efficiency and transportation initiatives, the EROSKI Group also contributes to minimizing light pollution and noise pollution through these efforts and additional measures, as described below.

Noise pollution

To address noise pollution, we have incorporated measures such as night-time distribution with eco-efficient trucks in the areas of Madrid, Mallorca and Catalonia. These vehicles reduce both greenhouse gas emissions and noise levels. In Zaragoza, we have added assistants to streamline deliveries. As mentioned, electric vehicles for last-mile deliveries in Pamplona or Bilbao further minimize noise and emissions.

To ensure that nighttime distribution is as environmentally friendly as possible and complies with local noise restrictions, the EROSKI Group has implemented several measures across our facilities in phased approaches. Firstly, we ensure that each location is equipped with optimal closing systems, sectorized alarms, and soundproofing to minimize noise. Additionally, we utilize essential equipment such as silent pallet trucks and curb guards to reduce sound emissions. Lastly, to address any deviations, we have established internal audit processes to identify issues and ensure adherence to established operational protocols.

Light pollution

To reduce light pollution and improve energy efficiency, we turn off external lighting after store closure, except in 44 of 1,485 stores where lighting is maintained for security, vandalism prevention, or 24-hour services.

Resources allocated to minimizing environmental impact

As reported in note 23 Environmental information in the "Consolidated Annual Accounts of Eroski, S.Coop. and subsidiaries for the year ended 31 January 2025", during the year ended 31st January 2025 the EROSKI Group incurred €1,562 thousand in expenses to minimise its environmental impact and to enhance environmental protection, an increase from €1,239 thousand as of 31st January 2024. an increase from €1,239 thousand as of 31 January 202431st January 2025

As of 31st January 2025, and 2024, the Group has not recorded any provision for environmental risks as it deems there are no significant contingencies related to potential litigation, compensation or other liabilities.

The Group maintains an Environmental Liability policy with an annual aggregate limit of 10 million euros and per claim limit of 5 million euros for all coverages.

2.2.4 Metrics and Targets (MT)

2.2.4.1 Targets related to climate change mitigation and adaptation (E1-4)

Below is a description of the parameters used to monitor our actions in relation to climate change policies detailed in the previous section.



Metric	Methodology and Key assumptions
% progress in the implementation of the new store energy model	For each of the priority lines of action, a completion percentage is calculated based on the number of facilities where it has been implemented. For the overall calculation of progress considers the total actions to be implemented across all facilities, i.e. the indicator is not weighted, but gives each action assigned equal weight.
Number of Photovoltaic Panel Installed and Installed Capacity	It corresponds to the number of photovoltaic panel installations implemented at our facilities. The installed capacity is calculated based on the sum of the capacities of each plant.
No. of electric charging points installed	It corresponds to the number of electric vehicles charging point installed at our facilities.
% of kilometres travelled with Euro6 vehicles.	Represent the total kilometres travelled by meeting the European Euro6 emissions standard relative to the total kilometres travelled.
% Truck load factor	Represent average volume occupied in the trucks relative to the total space available in them.

The EROSKI Group is committed to achieving carbon neutrality by 2050, targeting a minimum 90% reduction in emissions across Scopes 1, 2, and 3 compared to the 2023 baseline. As an intermediate milestone, we have the goal of achieving a 42% reduction in our emissions by 2030 in scopes 1, 2 and 3, compared to the base year 2023. These targets are aligned with the Science Based Targets initiative (SBTi) methodology, which ensures that global warming is limited to 1.5°C. This commitment reflects our Climate Change Mitigation and Adaptation Policy, which pledges to set emission reduction targets aligned with the Paris Agreement and adapt to future science-based updates.

Additionally, we aim to achieve the third Lean & Green star for achieving a 35% reduction in GHG emissions from our logistics activity compared to 2015. We already have the recognition of two stars for having achieved a 30% reduction in 2022. This initiative promoted by AECOC in Spain has a presence in 17 countries and more than 600 member companies, being a leading community in sustainable logistics.

The EROSKI Group has not defined additional quantifiable targets related to climate change IRO. However, we are committed to defining such targets in the future, with oversight and promotion by the Sustainability Committee In the meantime, the EROSKI Group monitors the effectiveness of its policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators, as detailed in this chapter and subsequent sections. This monitoring is carried out in the terms indicated in section <u>1.1.2.2 Information provided to the company's administrative, management and supervisory bodies and sustainability matters addressed by them (GOV-2) of chapter ESRS 2 – General disclosures.</u>

2.2.4.2 Energy consumption and mix (E1-5)

The EROSKI Group consume energy from various sources across its operations. Natural gas, propane and diesel are used for heating, catering and generator sets, while electricity powers our facilities.



The breakdown of electricity sources, based on the generation mix of our electricity retailer, is derived from data published by the National Securities Market Commission (CNMC) for 2023, as the data for 2024 were not available at the time of this report's closure.

The total energy consumption data for the EROSKI Group's primary activities is obtained from the billing data. The conversion factors applied to convert litres and kilograms of fuels into kWh and gigajoules are as follows:

- Conversion from kilowatt hour to megajoule: 1 kWh = 3.6 MJ.
- Conversion of diesel, propane and kerosene activity units (kilograms or litres) to kWh:
 - Fuel Density and Lower Calorific Value: Emission Factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MAPAMA, 2023
 - Toe to kWh conversion: Conversion factors in the calculation of energy savings and CO2 emission reduction. MOVES 2021. IDAE.



Energy consumption and mix of own activities

	2024	2023	% 2024/2023
Fossil Sources			
Consumption of fuel from coal and its derivatives (MWh)	0	0	-
Fuel consumption from crude oil and petroleum products (propane, diesel B, diesel C). (MWh)	2.819	1.166	142%
Fuel consumption from natural gas (MWh)	4.042	4.976	-19%
Fuel consumption from other fossil sources (MWh)	0	0	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	90.168	90.732	-1%
Total energy consumption from fossil sources (MWh) (calculated as the sum of the above indicators)	97.029	96.874	0,2%
Share of fossil sources in total energy consumption (%)	23%	23%	0,4%
Nuclear sources			
Consumption of energy from nuclear sources (MWh)	81.192	81.700	-1%
Share of nuclear sources in total energy consumption (%)	20%	20%	-0,4%
Renewable sources			
Fuel consumption by renewable source, such as biomass (which also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	0	0	-
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	206.856	208.149	-1%
Consumption of self-generated renewable energy not used as fuel (MWh)	2.188	1.328	65%
Total energy consumption from renewable sources (MWh)	209.043	209.477	-0,2%
Share of renewable sources in total energy consumption (%)	50%	50%	0,03%
Other non-renewable sources (cogeneration, high efficiency)			
Energy consumption from other non-renewable sources (high efficiency cogeneration)	29.784	29.970	-1%
Share of other non-renewable sources in total energy consumption (%)	7%	7%	-0,4%
Total energy consumption (MWh)	417.048	418.021	-0,2%

It is worth noting the increase in the consumption of fuel from crude oil and petroleum products in 2024 due to the use of generator sets in some centres that suffered from a lack of electricity supply.



On the other hand, we report information relating to energy intensity, while the EROSKI Group carries out its primary activities within the CNAE classification 'G - Wholesale and retail trade'. The ratio has been calculated based on the total energy consumption in own operations and Ordinary revenue from sales, as indicated in the Consolidated Financial Statements of the 'Consolidated Financial Statements of Eroski, S.Coop. and subsidiaries for the year ended 31st January 2025'. (€5,335,007 thousand in 2024 and €5,185,562 thousand in 2023).

Energy intensity (MWh/ thousands €)

	2024	2023	%2024/2023
Energy intensity	0,078	0,081	-3%

2.2.4.3 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6)

The carbon footprint calculation is carried out under the reference framework The Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (GHG Protocol), developed by the World Business Council for Sustainable Development. The calculation of scope 3 emissions follows the methodology established in The Corporate Value Chain (Scope 3) Accounting & Reporting Standard published in 2011 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). This standard classifies scope 3 emissions into 15 categories, allowing the relevance of each of them to be determined in the calculation.

As outlined in section <u>1.1.1.1 General basis for the preparation of the sustainability statement (BP-1) of chapter ESRS 2 - General disclosures</u> the carbon footprint reported in this Sustainability Report encompasses the companies listed in Annex I with global integration of the 'Consolidated Annual Accounts of Eroski, S.Coop. and subsidiaries corresponding to the year ended 31st January 2025'. In 2024, there were no significant changes to the definition of the EROSKI Group and the upstream and downstream phases of our value chain that would impact the comparability of current GHG emissions between 2023 and 2024.

For emissions consolidation, we apply the operational control approach, which stipulates that an organization with control over an operation, either directly or through a subsidiary, must account for 100% of the operation's emissions. Accordingly, we report the total emissions of the aforementioned companies as a single entity, irrespective of ownership percentage. The following scopes are included:

- Scope 1: direct GHG emissions that are controlled by the EROSKI Group.
- Scope 2: indirect GHG emissions associated with the electricity consumption of the facilities or services.
- Scope 3: indirect GHG emissions resulting from the organization's activities but generated from sources owned or controlled by other organization, such as, franchises, manufacturing of marketed products, maritime transport, home services and other indirect activities, as defined by The Corporate Value Chain (Scope 3) Accounting and Reporting Standard.



GHG emissions included in the carbon footprint and sources of origin

It includes the quantification of direct GHG emissions for CO2, CH4, N2O and HFCs, grouped in tonnes of CO2 equivalent. Due to their sectors of activity, emissions of PFCs, SF6 and NF3 have been excluded from the calculation, as they are considered not relevant to the sector. The scopes and categories considered in the carbon footprint are described below.

Scope	Description of the category and calculation methodology
Scope 1	
Stationary combustion	It includes emissions associated with the consumption of natural gas and propane in boilers and the consumption of diesel in generator sets. The activity data sourced from invoices, in facilities where the latest invoices are not available, it is estimated based on the consumption of the previous year for that month.
Mobile combustion	The EROSKI Group does not have its own fleet of vehicles. Emissions from rented vehicles are included in Scope 3 Category 8. The activity data sourced from invoices. in facilities where the latest invoices are not available, it is estimated based on the consumption of the previous year for that month.
Fugitive Emissions	It includes emissions associated with the recharging of refrigeration equipment at the EROSKI Group's facilities. Fugitive emissions derived from the maintenance of fire extinguishers are excluded, as they are insignificant. The activity data comes from invoices, in facilities where the latest invoices are not available, it is estimated based on the consumption of the previous year for that month.
Scope 2	
Electricity consumption	It includes emissions associated with the electricity consumption of the EROSKI Group's facilities. The activity data sourced from invoices, in facilities where the latest invoices are not available, it is estimated based on the consumption of the previous year for that month.
Scope 3	
1. Purchased Goods and Services	It includes emissions derived from water consumption, product purchases (including products and fuels sold by the EROSKI Group) and other goods and services. Emissions are calculated based on kilogram of purchased products and the euros spent on the contracted services.
2. Capital Goods	It includes emissions associated with the purchase of capital goods such as buildings and construction sites, transport equipment, electronic and computer equipment, installations, machinery, furniture and tools. Emissions are calculated based on euros spent.
3. Fuel and energy-related activities (not included in scopes 1 or 2)	It includes upstream emissions from electricity consumed, associated with the extraction, production and transport of fuels and electricity as well as emissions from transmission and distribution losses. Emissions are calculated using scope 2 data.



Scope	Description of the category and calculation methodology
4. Upstream transportation and distribution	It includes emissions associated with the transport and distribution of products purchased by the EROSKI Group between suppliers and the organisation, as well as other transport between the company's facilities and to customers, when transport costs are borne by the Group and vehicles are not owned. Part of the logistics emissions associated with road transport are calculated based on the litres of fuel consumed, the rest based on euros spent on transportation. Maritime transport emissions are provided directly by the supplier.
5. Waste generated in operations	It includes emissions associated with the treatment of waste generated by the EROSKI Group's activity. Emissions are calculated based on kg of waste managed.
6. Business travel	It includes emissions associated with the travel of workers linked to the organisation's activity, in vehicles that are not owned or controlled by the EROSKI Group. Emissions are calculated based on the estimated km.
7. Workers Commuting	It includes emissions associated with the <i>commuting</i> of the employees: from their home to the workplace. Emissions are calculated based on the mobility survey carried out in the Basque Country.
8. Upstream Leased Assets	It includes GHG emissions, scope 1 and 2, caused by the operation of assets owned by the EROSKI Group (lessor) but leased to a third party. Emissions are estimated based on square meters
9. Downstream Transportation and distribution	It includes emissions from downstream transport and distribution of products where shipping costs are not covered by the EROSKI Group. Emissions derived from home delivery service are included, as well as those associated with the conservation of products in the HORECA channel. These emissions are included to align the EROSKI Group's GHG inventory with the SBTi methodology, requires emissions from the cooling or heating of products in retail, hotels, restaurants, pharmacies or hospitals should be included in this category. Emissions are calculated based on euros spent.
10. Processing of sold products	The EROSKI Group does not process the products it sells, only purchasing and selling finished products, so this category generates no emissions.
11. Use of sold products	Includes emissions derived from the use of goods and services sold by the EROSKI Group. Emissions are estimated based on the use of products sold that require direct energy consumption. Emissions from the use of household appliances, coal and firewood, fuels (diesel and petrol) and additives (AdBlue) are included.
12. End-of-life treatment of sold products	It includes emissions derived from the disposal and treatment of products sold by the EROSKI Group at the end of their life cycle. Emissions from household packaging waste and food waste are included. Emissions are calculated based on packaging and food waste data.
13. Downstream Leased Assets	It includes scope I and 2 emissions derived from the assets leased by the EROSKI Group (lessee) but owned by the leasing company. Emissions are estimated based on square meter.
14. Franchises	It includes Scope 1 and 2 emissions derived from the EROSKI Group's franchises. Emissions are estimated based on square meter.



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Scope	Description of the category and calculation methodology
15. Investments	The EROSKI Group's main investments are for purchasing goods and products, which are included in category 3.2 (Capital goods). Since the EROSKI Group is not a financial entity nor make capital investments, this category is not relevant according to its commercial activity.

The emission factors used for the calculation are also included in the following table.

Source of the emission factor	Scope and category
Carbon footprint registry, offset and Co2 absorption projects. Carbon Footprint Calculator for Organizations 2007-2023 (v29) MITECO.	 Scope 1: Energy. Scope 2 Scope 3: 3.4. Upstream transportation and distribution: B7 diesel and compressed natural gas (CNG). 3.8. Upstream leased assets: leased assets. 3.9. Downstream transportation and distribution. 3.11. Use of sold products: household appliances. 3.13. Downstream leased assets. 3.14. Franchises.
IPCC Sixth Assessment Report. 100-year GWP values with own calculations for mixtures.	Scope 1: Refrigerants
Catalan Office for Climate Change (OCCC) GHG calculator for calculation 2023, version 2024 (16/06/2024).	 Scope 3: 3.1. Purchased goods and services: water. 3.5. Waste generated in operations 3.11. Use of sold products: charcoal, firewood and briquettes. 3.12. End of life treatment of sold products: food waste.
Ecoinvent 3.9.1 (Simapro).	Scope 3: 3.1. Purchased goods and services: products.
DEFRA Input-Output 2024.	 Scope 3: 3.1. Purchased goods and services: services. 3.2. Capital goods. 3.9. Downstream transportation and distribution: <i>Cash & Carry</i> business distribution.
DEFRA 2024 UK Government GHG Conversion Factors for Company Reporting.	 Scope 3: 3.3. Fuel and energy-related activities: natural gas, propane and diesel. 3.4. Upstream transportation and distribution: Well-to-Tank Diesel B7 and Well-to-Tank CNG3.5. Business travel. 3.7. Employee commuting. 3.8. Upstream Leased Assets: vehicle leasing. 3.11. Use of sold products: diesel and petrol.



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Source of the emission factor	Scope and category
IEA (2024), Emission Factors (WTT Generation; (T&D + WTT T&D). Value for Spain 2024.	Scope 3: 3.3. Fuel and energy-related activities: purchased electricity.
Own calculations based on the national electricity mix of 2023 and an average power of 1.46 kW/100km.	Scope 3: 3.7. Employee commuting: electric scooter.
Ecoinvent 3.10 (Simapro).	Scope 3: 3.12. End-of-life treatment of the sold products: packaging, textiles and appliances.

The following data represent the consolidated organizational carbon footprint for the entire EROSKI Group. It should be noted that variations in Scope 1 and Scope 2 emissions reported in this year's table, compared to those disclosed in the 2023 Non-Financial Information Statement, result from aligning our calculations with the GHG Protocol methodology.

GHG emissions by source (tonnes CO2 eq.)

	Retrospective				Milestones and target years	
	Base Year 2023	2024	2023	% 2024 / 2023	2030	2050
Scope 1						
Gross GHG emissions Gross GHG emissions from regulated emissions trading schemes (%)	61.398 -	60.567	61.398 -	-1%	35.611	6.140
Scope 2						
Location-based	114.809	106.080	114.809	-8%	66.589	11.481
Market-based	111.149	98.142	111.149	-12%	64.466	11.115
Scope 3						
1. Purchased Goods and Services	6.056.325	5.023.036	6.056.325	-17%	3.512.669	605.633
2. Capital Goods	33.656	39.049	33.656	16%	19.520	3.366
3. Fuels and energy-related activities (not included in scopes 1 or 2) location based	20.710	20.131	20.710	-3%	12.012	2.071
3. Fuel and energy-related activities (not included in scopes 1 or 2) market-based	20.686	20.108	20.686	-3%	11.998	2.069
4. Upstream transportation and distribution	323.119	292.207	323.119	-10%	187.409	32.312
5. Waste generated in operations	4.358	8.259	4.358	90%	2.528	436
6. Business travel	1479	1346	1479	-9%	858	148
7. Employee Commuting	105.965	95.988	105.965	-9%	61.460	10.597
8. Upstream Leased Assets	7.399	3.051	7.399	-59%	4.291	740
9. Downstream Transportation and distribution	21.432	29.139	21.432	36%	12.431	2.143



	Retrospective				target years		
	Base Year 2023	2024	2023	% 2024 / 2023	2030	2050	
10. Processing of sold products	-	-	-	-	-	-	
11. Use of sold products	1.401.392	1.726.653	1.401.392	23%	812.805	140.139	
12. End-of-life treatment of sold products	77.423	106.264	77.423	37%	44.905	7.742	
13. Downstream Leased Assets	65.647	49.895	65.647	-24%	38.075	6.565	
14. Franchises	40.820	43.871	40.820	7%	23.675	4.082	
15. Investments	-	-	-	-	-	-	
Total GHG emissions							
Location-based	8.335.931	7.606.538	8.335.931	-9%	4.834.840	833.593	
Market-based	8.332.248	7.597.577	8.332.248	-9%	4.832.704	833.225	

To quantify biogenic emissions from fuel consumption, we utilized the total volume of fuel sold (diesel and petrol) by the EROSKI Group, measured in litters. Notably, the substantial increase in biogenic emissions in 2024 is attributed to heightened commercial activity in the 'Garden and Beach' category, which saw a significant surge in sales of briquettes, charcoal, pellets, and firewood for barbecues.

Biogenic emissions (outside scope 3 of our carbon footprint) (tonnes CO2 eq.)

	2024	2023	%2024/2023
Emissions from diesel and petrol combustion	17,776	15,033	18%
Emissions from burning wood and briquettes	1,569	959	64%
Total	19,345	15,992	21%

The emissions intensity ratio was calculated using total GHG emissions and net revenue from sales data, as reported in the 'Consolidated Financial Statements of Eroski, S.Coop. and Subsidiaries' for the year ended 31st January 2025 (€5,335,007 thousand in 2024 and €5,185,562 thousand in 2023).

GHG intensity by revenue (tonnes CO2 eq./thousands of €)

	2024	2023	%2024/2023
Total GHG emissions (location-based) per net revenue	0.0014	0.0016	-11%
Total GHG emissions (market-based) per net revenue	0.0014	0.0016	-11%



2.2.4.4 GHG removals and GHG mitigation projects financed by carbon credits (E1-7)

The EROSKI Group is committed to achieving carbon neutrality by 2050. In alignment with the Science Based Targets initiative (SBTi), we are actively working to reduce our carbon footprint, as outlined in section <u>'2.2.2.1 Transition Plan for Climate Change Mitigation (El-1)</u>['] of this chapter. Upon achieving a 90% reduction in emissions, we will address residual emissions by implementing GHG absorption measures within our operations and value chain or by leveraging other available technologies to achieve neutralization. Currently, we are exploring collaborative absorption projects with other companies within the Mondragon Corporation and the broader sector to support our long-term goal of carbon neutrality by 2050. A more detailed roadmap for these efforts is not yet defined.

2.2.4.5 Internal Carbon Pricing System (E1-8)

At the EROSKI Group, we do not currently apply internal carbon pricing systems.



2.3 ESRS E3 - Water and marine resources

2.3.1 Impact, Risk and Opportunity Management (IRO)

2.3.1.1 Description of Processes to Identify and Assess Material Water and Marine Resources-related Impacts, Risks and Opportunities (IRO-1)

At the EROSKI Group, we employ a systematic approach to identify and assess the impacts, risks and opportunities (IRO) associated with water resources and marine environments. This process forms part of the Group's broader double materiality assessment, as outlined in section <u>'1.1.4.1</u> <u>Description of the process for identifying and assessing material impacts, risks and opportunities (IRO-1)' of chapter ESRS 2 - General disclosures</u>, and includes active engagement with affected stakeholders through targeted consultations.

The material impacts, risks, and opportunities identified are further detailed in section <u>'1.1.3.3.</u> <u>Material impacts, risks and opportunities and their interaction with strategy and business model</u> (SBM-3)' of chapter ESRS 2 - General disclosures. Complementary information on broader risk factors, including regulatory and market developments that could influence water and marine resource management, is covered in <u>'1.1.2.5. Risk Management and Internal Controls of</u> <u>Sustainability Information Disclosure (GOV-5) of ESRS-2 General disclosures</u>' Climate-related water risks are also cross-referenced in<u>'1.1.3.3. Material impacts, risks and opportunities and their</u> <u>interaction with strategy and business model (SBM-3)' of chapter ESRS-E1 Climate change, where</u> <u>overlapping IRO are addressed.</u>

At the EROSKI Group, we have assessed our operations to identify how our activities impact water resources, particularly in areas of water stress and risk. Regarding our own operations, we have categorised our sites according to their level of water stress and risk using the World Resources Institute's (WRI) 'Aqueduct' platform.

Below is the geographical distribution of our sites located in areas of high and very high-water stress, as well as in areas of medium-high- and high-water risk, including drought and both fluvial and coastal flooding. We have 368 sites in areas of very high- or high-water stress, over 68% of which are located in the Balearic Islands and Catalonia. In addition, 420 sites are situated in areas of high or medium-high fluvial flood risk, with 80% of these in Galicia and the Basque Country. A further 205 sites are in areas of medium-high drought risk, 59% of which are in the Balearic Islands. Only two sites are located in areas identified as having medium-high coastal flood risk.



Geographical distribution of centres in areas of high and very high-water tension, and in areas of medium-high- and high-water risk

	No. of Centers							
				Water risks				
	Water tension		River fl	River flood risk		Drought risk	Total	
	Very high	High	Total	High	Medium- high	Medium- high	Medium- high	Total
Andalusia	6	0	6	0	0	0	6	6
Aragon	4	8	12	0	22	0	33	55
Asturias	0	0	0	3	10	0	0	13
Cantabria	0	0	0	0	13	0	0	13
Castilla y León	16	11	27	0	16	0	24	40
Castilla-La Mancha	3	0	3	0	0	0	3	3
Catalonia	105	27	132	3	3	2	1	9
Community of Valencia	2	0	2	0	1	0	3	4
Extremadura	0	0	0	0	0	0	0	0
Galicia	0	1	1	0	134	0	0	134
Balearic Islands	121	0	121	0	0	0	121	121
Canary Islands	0	0	0	0	0	0	0	0
La Rioja	0	15	15	0	0	0	1	1
Madrid	4	0	4	0	0	0	4	4
Murcia	4	0	4	0	4	0	4	8
Navarre	0	10	10	0	0	0	5	5
Basque Country	0	31	31	0	211	0	0	211
Total	265	103	368	6	414	2	205	627

2.3.1.2 Policies related to water and marine resources (E3-1)

The values and principles of our corporate culture are embodied in a set of practices and policies that foster an environment of responsibility and regulatory compliance throughout the EROSKI Group. The range of policies in our organisation can be found in the <u>section '1.4.1.3 Policies</u> adopted to manage material sustainability matters (MDR-P)' of chapter ESRS-2 General disclosures. Below is a summary of the issues addressed by our Water and Marine Resources Management Policy and our Sustainable Fisheries and Aquaculture Policy, applicable to the entire EROSKI Group and all its sites. These policies are aligned with the Sustainable Development Goals on Clean Water and Sanitation (SDG 6), Responsible Production and Consumption (SDG 12) and Life Below Water (SDG 14).



Water and Marine Resources Management Policy

The EROSKI Group's Water and Marine Resources Management Policy outlines our commitments across the value chain. This policy supports the responsible use, protection, and sustainable management of freshwater and marine ecosystems. Key areas of focus include:

- Water usage and supply within own operations. The Group is committed to efficient and responsible management of water resources, which includes systematic monitoring of water consumption to detect leaks or improper use, deploying internal systems for incident management and raising awareness through worker training on water conservation practices.
- The prevention and reduction of water pollution. We comply with applicable water legislation and have adopted specific procedures for monitoring discharges and maintaining petrol station infrastructure to minimise risks to water quality. Additionally, we engage with suppliers to promote the responsible use of fertilisers and phytosanitary products to mitigate water pollution risks in the value chain.
- Sustainable design of products and services. Through our Sustainable Fisheries and Aquaculture Policy, we apply clear sourcing criteria for seafood and aquaculture products. We also comply with regulatory requirements related to microplastics and aim to reduce potential environmental contamination through product use and design.
- Water stress and risk mitigation across the value chain. The Group regularly assesses water stress and risk levels at its facilities using recognised tools and methodologies. In regions where water scarcity or flood risk is identified, our internal Water Risk Committee is convened to determine appropriate mitigation actions. We also support improved water efficiency practices among upstream suppliers—especially small-scale farmers and livestock producers—and conduct awareness campaigns targeting consumers to foster responsible water use.

Sustainable Fishing and Aquaculture Policy

As part of our commitment to responsible business conduct and in line with our identity as a consumer-focused and socially responsible retail organisation, the EROSKI Group has established a Sustainable Fishing and Aquaculture Policy. This policy supports the conservation of marine biodiversity and the sustainable use of ocean resources. The policy outlines the standards applied to the design, sourcing, and marketing of seafood and aquaculture products—including fresh, frozen, and canned fish—sold under the Group's own brands. This policy is detailed in section '<u>1.1.4.3 Policies adopted to manage material sustainability matters (MDR-P) of ESRS 2 – General disclosures</u>'.

2.3.1.3 Actions and resources related to water and marine resources (E3-2)

The EROSKI Group implements a range of actions and allocates resources to manage material impacts, risks, and opportunities related to water and marine resources. These initiatives align with our policy commitments and contribute to both the prevention and mitigation of identified risks.



Efficient use of water resources

Own operations

The EROSKI Group's own activity does not involve intensive water consumption, as this is mainly limited to the ice used to preserve the fresh products sold at the fishing counters, cleaning and sanitary services. For this reason, the efficiency actions carried out are voluntary and focused on minimising wastage of water due to leaks or improper use and the optimization of our own operations. These actions include periodic monitoring of water consumption. to identify deviations and apply corrective actions. The procedure for measuring water consumption is detailed in section '2.3.2.1. Water and marine targets (E3-3)'. We have also installed water meters in remote sites (12 centres as of 2024). Use of an internal incident management system for quick detection and response to irregular consumption.

As outlined in section $\frac{2.3.2.2 \text{ Water consumption (E3-4)}}{2024 \text{ compared to the previous year.}}$, the total water consumption by 11% in

<u>Value chain</u>

Recognising that water use in the supply chain is more significant, especially for food production, EROSKI promotes water-efficient practices through certification requirements (e.g. GlobalG.A.P. and Integrated Production) for fresh produce under the Natur brand, technical training and diagnostics under the Local Supplier Support Programme, which is detailed in section '3.2.2.2 Processes for collaborating with workers in the value chain in terms of impacts (S2-2)' of chapter ESRS-S2 Workers in the value chain, and consumer engagement through initiatives such as the EROSKI Consumer Project and Educational Programme on Food and Healthy Habits (PEAHS), promoting water-saving habits at home. These actions are detailed in section '3.3.2.4 Adoption of measures related to material impacts on consumers and end-users, approaches to manage material risks and take advantage of material opportunities related to consumers and end-users.

Prevention and reduction of water pollution

Own operations

Water used across our facilities—including retail stores, logistics platforms, and corporate offices—is sourced from municipal drinking water supply networks, which oversee its extraction and purification. Similarly, wastewater generated from our operations is managed by local municipal sanitation services. The volume of wastewater discharged is broadly equivalent to the volume consumed, and its quality is consistent with typical commercial and household use standards.

We implement targeted measures to prevent and mitigate the risk of fuel leaks, accidental discharges, and spills within our petrol station operations—an activity recognized for its potential environmental impact. To ensure compliance and environmental integrity, we follow a structured environmental monitoring and control procedure.

Our approach aligns with all applicable legal and regulatory requirements, including adherence to the Industry Instruction MI-IP04. Preventive maintenance is carried out by certified technicians and includes routine inspections, the proactive replacement of aging infrastructure, and



biannual servicing of hydrocarbon separators. Additionally, we perform pipeline leak tests every three years and annual checks on the leak detection systems, all of which returned satisfactory outcomes in 2024.

Beyond mandatory regulatory obligations—currently applicable to three sites—we voluntarily conduct annual water discharge quality analyses at all Group-operated fuel stations. These samples, taken downstream of hydrocarbon separators, are tested by accredited external laboratories for key water quality parameters. The results are evaluated against discharge thresholds established by relevant Water Authorities, Consortiums, or local municipalities. Where gas stations are not subject to site-specific limits, compliance with general municipal discharge standards is ensured. All results are systematically documented in discharge analysis reports and submitted to relevant authorities as required. If any exceedances are detected, immediate remedial actions—including inspection and maintenance of the hydrocarbon separator—are taken to restore discharge quality to acceptable levels and prevent environmental contamination. Notably, all discharge analyses conducted across our network in 2024 confirmed compliance with applicable thresholds.

The Group continues to implement long-term soil and groundwater remediation plans at selected fuel station sites where past contamination was identified. Since 2021, active restoration efforts have been underway at the Usurbil and Abadiño fuel stations. In March 2022, remediation works also resumed at the Jaca site, following authorization from the Ebro Hydrographic Confederation. Completion of these remediation efforts is scheduled for 2025 in Abadiño and 2026 in Usurbil and Jaca. Upon completion, each site will undergo a two-year Monitoring and Control Plan to ensure sustained recovery and compliance with environmental quality standards for both soil and groundwater.

In relation to a fuel spill incident at the Lugo fuel station in 2023, where 3,200 litres of product were released (with 600 litres recovered to the storage tank and the remainder safely retained and managed in collaboration with the fuel distributor), the Group promptly notified the relevant environmental authorities. As part of the response plan, the installation of three monitoring piezometers for soil quality sampling was proposed and formally approved. Implementation of this corrective measure is planned for 2025. No leakages or accidental discharges were reported across the Group's fuel station network during the 2024 reporting period.

Value chain

In alignment with our water stewardship commitments, the Group actively engages with suppliers and consumers to promote not only efficient water use but also the protection of water quality across the value chain. A key initiative includes the requirement to eliminate, with limited and justified exceptions, the use of post-harvest phytosanitary treatments on fresh fruits and vegetables marketed under the *EROSKI Natur* private label. Additionally, through our Supplier Accompaniment Programme, we deliver targeted training to value chain partners on the responsible use of fertilizers and phytosanitary products to help reduce chemical runoff and associated water pollution risks.

Reduction of water use in water stressed and high-water risk areas

To strengthen reduce water consumption in areas exposed to high water stress, the Group systematically assesses the water risk profile of all operational sites using the World Resources Institute (WRI) Aqueduct Tool. As detailed in section '2.3.1.1 Description of the processes for



determining and assessing the impacts, risks and material opportunities related to water and marine resources (IRO-1) of this chapter, when a facility is identified as operating in an area under water stress, a dedicated Water Risk Committee is convened. This committee is responsible for evaluating the local context and implementing mitigation measures tailored to reduce water use in order to mitigate the identified risk.

During the 2024 reporting period, the Group undertook targeted efficiency improvements in high-risk regions such as Catalonia, including the installation of water-saving devices (aerators on taps and showers), the deployment of dual-flush toilet systems, and a reduction in the use of ice at fresh seafood counters. Similar initiatives were also rolled out in the northern region, where aerators and dual-flush cisterns were installed in bathrooms and changing areas across seven hypermarkets, contributing to tangible water savings.

Conservation and sustainable use of marine resources

As part of our ongoing commitment to the conservation and sustainable use of marine ecosystems, the EROSKI Group implements the principles outlined in its Sustainable Fisheries and Aquaculture Policy through a set of targeted actions and controls. In 2024, key achievements include:

We successfully passed annual audits for the Marine Stewardship Council (MSC) Chain of Custody and GlobalG.A.P. aquaculture certification, maintaining our position as the first major Spanish retail group with certified fresh fish counters. A total of 425 stores and 7 logistics platforms are now certified, supported by 2,530 trained workers across retail, logistics, and headquarters to ensure daily compliance with certification requirements.

We reached a total of 5,464 tonnes of seafood with sustainability certification, representing an 18% increase over 2023. This includes 2,636 tonnes of MSC and ASC-certified wild-caught and farmed fish, 1,439 tonnes certified under the GlobalG.A.P. GGN label and 1,389 tonnes carrying the Responsibly Fished Tuna (APR) seal.

In addition to the certified volumes, we sourced 4,203 tonnes of canned tuna caught using selective and low-impact fishing methods (e.g., pole-and-line, APR, non-FAD, MSC, and FIP-certified fisheries). As a result, 90% of our canned tuna under the EROSKI brand now originates from responsibly managed and traceable sources.

Our approach to bonito and tuna is guided by enhanced requirements. Since 2016, we have prioritized pole-and-line caught albacore tuna, recognized as one of the most sustainable fishing methods. Furthermore, we maintain active collaboration with the International Seafood Sustainability Foundation (ISSF) and align our practices with its rigorous sustainability standards.

In 2024, we marketed 235 product references bearing sustainability credentials across various categories, including fresh, frozen, canned fish, and pet food.



2.3.2 Metrics and Targets (MT)

2.3.2.1 Targets related to water and marine resources (E3-3)

Reduction of water use through efficiency measures

While the EROSKI Group has not established a general quantitative target for reducing water consumption, the current monitoring and control measures aim to maintain water use values at levels similar to those of the previous year.

Metric	Methodology and Key assumptions
Water consumption within the organization	This metrics calculated based on the actual water consumption of the centres and the estimated average cost in each autonomous community according to a sample of representative centres, called 'control centres'. A documented internal procedure outlines the methodology applied for consistency and comparability.

For suppliers, particularly under the EROSKI Natur private label for fruit and vegetable products, external certifications such as GlobalG.A.P., Integrated Production, or Organic Agriculture are mandatory. For other suppliers, while no specific water consumption targets have been set, the Group promotes progress through capacity-building initiatives and voluntary adoption of more water-efficient production systems. Indicators tracked include the number of suppliers engaged in the Local Supplier Support Program, described in section '3.2.2.2 Processes to collaborate with workers in the value chain in terms of impacts (S2-2) of chapter ESRS-S2 Workers in the value chain', or the number of private-label products certified under environmental or sustainable agriculture standards, detailed in section '2.4.2.2 Resource input (E5-4) of chapter ESRS-E5 Resource Use and Circular Economy'.

As part of the Group's commitment to promote responsible practices, consumer-oriented educational initiatives are in place to promote responsible water use at the household level. Targets and performance metrics relating to consumer awareness and training are detailed in section '3.3.2.4 Adoption of measures related to material impacts on consumers and end users, approaches to manage material risks and take advantage of material opportunities related to consumers and end-users and the effectiveness of such actions (S4-4) of chapter ESRS-S4 Consumers and end-users'.

Prevention and reduction of water pollution

The Group implements targeted actions to prevent and reduce water pollution, particularly in relation to fuel storage, handling and accidental spills at petrol stations—operations identified as having potential environmental risks. These preventive measures are designed to ensure that infrastructure components (e.g., discharge nozzles, pumps, hydrocarbon separators, and leak detection systems) function effectively and are maintained in compliance with regulatory requirements. A key objective is to ensure that 100% of wastewater potentially contaminated with hydrocarbons is treated through hydrocarbon separators and discharged in accordance with applicable legal discharge authorisations and quality thresholds. Performance is monitored using indicators such as the number of leaks or anomalies detected, outcomes of the three-year



leak tests, and results of discharge water quality analyses. These outcomes are documented in the gas station discharge analysis reports and assessed against the reference limits for relevant water quality indicators.

Regarding remediation activities underway, the Group remains committed to fulfilling all remediation obligations agreed upon with competent authorities. The aim is to restore soil and groundwater quality to acceptable standards. Monitoring efforts focus on project implementation progress and the results of soil and water analyses at project sites.

In relation to the value chain, similar commitments apply. The Group monitors the adoption of environmentally responsible agricultural practices, including the eradication of post-harvest phytosanitary treatments on fresh fruit and vegetables sold under the Natur private label except in cases where such treatment is technically infeasible and duly justified.

Reduction of Material Water Consumption in Areas of Water Risk and Water Stress

Our objective in regions identified as having high water stress and water risk is to ensure the minimum water supply necessary for the continuity of our commercial activities. In cases where the Water Risk Committee defines specific measures to safeguard the viability of operations, the implementation of such measures is systematically monitored.

Metric	Key Methodology and Assumptions
Centres located in areas of high-water risk or stress	We identify the centres in areas of risk or water stress through WRI's 'Aqueduct' platform. We consider that centres that require special vigilance are those located in areas with a medium-high or high level of water risk, and a high or extremely high level of water stress.

Conservation and sustainable use of marine resources

Aligned with our Sustainable Fisheries and Aquaculture Policy, we maintain voluntary monitoring goals and indicators to strengthen our contribution to marine resource conservation. We work annually to maintain the chain of custody certification for the sale of fresh fish certified with the MSC seals for extractive fishery products and GlobalG.A.P. for farmed fish. In addition, we monitor the compliance of our own brand suppliers with the requirements included in our Policy such as minimum sizes, the type of fishing gear for canned bonito (it must be 100% pole-picked), fish species marketed, etc. In the case of EROSKI Natur, we include the requirement that 100% of the fish marketed under this brand have a sustainability certificate such as MSC or GlobalG.A.P. of aquaculture.

We also actively engage with recognized organizations including MSC, the International Seafood Sustainability Foundation (ISSF), AZTI, MRAG, and WWF to support the continuous improvement of sustainable fisheries practices.

We have the following parameters related to the conservation and sustainable use of marine resources:



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Metric	Key Methodology and Assumptions
Number of stores and logistics platforms certified with MSC and Global G.A.P. chain of custody standards.	This metric tracks the number of EROSKI Group stores and logistics centres holding external chain-of-custody certifications, verified through third-party audits.
Workers trained in MSC and GlobalG.A.P. chain of custody standards aquaculture	Workers managing fresh fish products in stores, platforms, and headquarters must complete specific training programs on chain- of-custody standards. Training records are maintained to monitor coverage.
Number of products with external sustainable fishing certificates	The census of certified products is carried out by the EROSKI Group's Commercial Area based on the technical data sheet of the products in the case of the own brand and the information provided by the suppliers, for other brands.
Tons of products with external sustainable fishing certificates	Purchase records from our internal systems are used to calculate the total tonnage of certified sustainable seafood products

In the EROSKI Group we have not defined additional quantifiable targets related to the IRO of water and marine resources. However, we are committed to setting these goals in the future, with the Sustainability Committee being in charge of overseeing and promoting this process. Meanwhile, at the EROSKI Group we monitor the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and parameters explained previously throughout this chapter. This monitoring is carried out in the terms indicated in section '<u>11.2.2 Information provided to the company's administrative, management and supervisory bodies and sustainability matters addressed by them (GOV-2) of chapter ESRS 2 - General disclosures'.</u>

2.3.2.2 Water consumption (E3-4)

Water consumption across the Group's operations is sourced from municipal potable water supply networks. The methodology applied for the calculation of water consumption is outlined in section <u>'2.3.2.1 Targets related to water and marine resources (E3-3)</u>. Water is stored on-site in various systems including domestic hot water (DHW) tanks, cisterns, firefighting water reservoirs, wells, and cooling towers. For DHW storage volumes, estimates were derived through consultation with site maintenance managers at most locations. These estimations will be verified through on-site assessments during the 2025 reporting cycle.

Water consumption (m3)

	2024	2023	% 2024/2023
Total water consumed	979,508	1,095,253	-10.6%
Total water recycled and reused	0	0	-
Total water stored and changes in storage	14,709	14,690	0.1%

The water intensity ratio has been calculated by dividing the total volume of water consumed by the Group's ordinary revenue from sales, as reported in the Consolidated Annual Accounts of Eroski, S.Coop. and subsidiaries for the Year Ended 31 January 2025. This results in a revenue figure of €5,335,007 thousand for 2024 and €5,185,562 thousand for 2023.



Water intensity (m3/million euros)

	2024	2023	% 2024/2023
Water consumption per million euros of income	183,6	211,2	-13.1%

Water consumption in areas identified as water-stressed or exposed to water-related risks has been estimated based on per-centre consumption methodologies detailed previously, and geo-referenced using the World Resources Institute (WRI) *Aqueduct* platform. For this analysis, only sites classified under "high" or "extremely high" water stress and those falling within "medium-high" or "high" water risk categories have been included. The assessment of water risks encompasses exposure to riverine and coastal flooding, as well as drought vulnerability.

Water risks and water stress (m3)

	2024	2023	% 2024/2023
River flood risk (Total)	457,862	505,091	-9.4%
Elevated (6 in 1,000 to 1 in 100)	3,937	4,285	-8.1%
Medium – high (2 in 1,000 to 6 in 1,000)	453,925	500,806	-9.4%
Coastal flood risk (Total)	449	722	-37.8%
Medium – high (7 in 100,000 to 3 in 10,000)	449	722	-37.8%
Drought risk (Total)	164,137	215,641	-23.9%
Medium – high (0.6-0.8)	164,137	215,641	-23.9%
Water Tension (Total)	338,419	385,021	-12.1%
Very high (>80%)	224,859	295,347	-23.9%
High (40-80%)	113,560	89,674	26.6%



2.4 ESRS E5 - Resource Use and Circular Economy

2.4.1 Impact, Risk and Opportunity Management (IRO)

2.4.1.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (IRO-1)

The EROSKI Group employs systematic process to identify and assess the impacts, risks and opportunities related to resource use and the circular economy. This process is described in section '<u>1.1.4.1 Description of the process for identifying and assessing material impacts, risks and opportunities (IRO-1) of chapter ESRS 2 – General disclosures</u>'. This process, part of our Double Materiality Assessment, includes stakeholder consultations to evaluate IRO, as further described in the same section.

Material IRO are outlined in section <u>1.1.3.3. Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 - General disclosures</u>. Additionally, section <u>1.1.2.5. Risk Management and Internal Controls of Sustainability</u> Information Disclosure (GOV-5) of Chapter ESRS-2 General disclosures' summarizes general organizational risks arising from regulatory or market changes that may impact resource use and circular economy practices. In addition, the IRO of these topics that are also climate-related are detailed in section <u>1.1.3.3. Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS-EI Climate change'.</u>

2.4.1.2 Policies related to resource use and circular economy (E5-1)

The EROSKI Group's corporate culture, rooted in responsibility and regulatory compliance, is reflected in a comprehensive set of policies and practices that promote sustainable resource use and circular economy principles across the Group. A complete list of these policies is available in section <u>1.4.1.3 Policies adopted to manage material sustainability matters (MDR-P) of chapter ESRS 2-General disclosures.</u> Relevant information on resource use, such as energy and water, is reported in chapters '<u>2.2 ESRS-E1 Climate change</u>' and '<u>2.3 ESRS-E3 Water and marine resources</u>' This section summarizes the key elements of our Circular Economy Policy, which aligns with the Sustainable Development Goals (SDGs), particularly SDG 9 (Industry, Innovation, and Infrastructure) and SDG 12 (Responsible Consumption and Production).

Circular Economy Policy

In response to global challenges such as resource scarcity and environmental degradation, the EROSKI Group is committed to business practices that align with the waste hierarchy of current regulations, prioritizing resource efficiency, waste reduction, reuse, and recycling. Our Circular Economy Policy supports a transition away from virgin raw materials toward recycled and renewable resources, fostering a sustainable supply chain. The policy's principles are structured according to the European Commission's Categorization System for the Circular Economy:

Circular design and production: We promote the sale of bulk fresh products to reduce single-use packaging and collaborate with suppliers to eco-design own-brand containers and packaging, enhancing recyclability and prioritizing renewable or recycled materials. We support our value chain, particularly smaller suppliers,



through training and initiatives to adopt circular production systems. Our aim is to offer eco-designed products compliant with current and future circularity regulations. To achieve this, we train workers on circular economy principles and engage with stakeholders in innovation and development projects to explore solutions using renewable or recycled resources. Additionally, we optimize processes to prevent food waste by aligning orders and stock with demand, improving cold chain management, and implementing commercial strategies to minimize surpluses. We also leverage digital solutions, such as electronic tickets, brochures, and magazines, to reduce paper consumption.

- Circular use: We provide reusable packaging options in our bulk fresh produce sections and are preparing to implement reuse and packaging refill solutions as mandated by regulations. We actively raise awareness and educate consumers on circular consumption habits. Furthermore, we ensure that food surpluses suitable for human consumption are donated to social organizations.
- Circular recovery: We implement reverse logistics in our facilities to facilitate the reuse, recycling, or recovery of commercial packaging and organic and inorganic waste. We participate in Extended Producer Responsibility Systems (SCRAP) to ensure proper management and recovery of waste from marketed products. Additionally, we provide clean points in our stores to support consumer recycling efforts.

2.4.1.3 Actions and resources related to resource use and circular economy (E5-2)

The EROSKI Group's initiatives on resource use and the circular economy are designed to fulfil the commitments outlined in our Circular Economy Policy and to address the identified impacts and risks in this area. The methodology for calculating the indicator used to report the outcomes of these initiatives is defined in section '2.4.2 Parameters and targets' of this chapter.

Product improvement with our supplier companies

To advance our sustainability commitments, we prioritize collaboration with responsible suppliers aligned with our principles, enhancing the environmental performance of our product offerings. We focus on reducing the environmental impact of production processes—from raw material sourcing to processing, handling, and waste management—in line with the eco-design requirements for sustainable products under new European regulations. Our goal is to minimize resource consumption, promote renewable and less polluting alternatives, extend product shelf life, and ensure circular waste management for both operational activities and post-consumer waste.

As an example of this, we highlight, among other actions, the eradication of post-harvest phytosanitary treatments in the EROSKI Natur brand, the certification of our fishmongers with sustainability seals, the control of the use of antibiotics in meat products, the incorporation of practices that guarantee animal welfare, the promotion of local products near our stores or the promotion of organic ranges. In this sense, we rely on various certifications, labels and marks that guarantee productions that are more respectful of the environment, animal welfare and terrestrial and marine biodiversity.

Some of the most relevant achievements in 2024 in this area, in addition to those already presented in chapter '2.3 ESRS-E3 Water and marine resources', are:



- More than 1,000 organic products within our commercial offer.
- 512 products with animal welfare certifications such as Welfair[®] or Eusko Label and INTIA's own certifications.
- 399 products from our EROSKI Natur brand that include certifications such as GlobalG.A.P., Integrated Production or animal welfare.
- 384 products with FSC,® PEFC, or SFI seal.
- 28 belle NATURAL products are COSMOS Natural certified by ECO-CERT.

In total, we have more than 2,200 references in our range of products with an external sustainability certification.

We also support local producers, often smaller entities with limited resources, to transition to more circular products compliant with new regulations. Through our Local Supplier Support Programme, we provide diagnostics of strengths and areas for improvement, offer training, and facilitate participation in innovation projects focused on eco-design of packaging and food waste prevention. Further details are available in section '3.2.2.2 Processes for collaborating with workers in the value chain in terms of impacts (S2-2) of the ESRS-S2 Value Chain Workers' chapter.

Consumers play a pivotal role in driving a more sustainable value chain through their purchasing decisions, influencing distributors and manufacturers to enhance product offerings. To support informed and responsible choices, we provide transparent information on the environmental and nutritional profiles of our products, as detailed in section '3.3.2.4 Adoption of measures related to material impacts on consumers and end users, approaches to manage material risks and take advantage of material opportunities related to consumers and end users and the effectiveness of such actions (S4-4)' of the chapter ESRS S4 Consumers and end users,

Thus, in 2020 we were pioneers with the publication of the Environmental Product Declaration for eggs and milk from the Basque Country EROSKI. In 2022 we incorporated a new labelling to all our own-brand chicken meat references that helps to recognise the characteristics of its breeding. And, that same year, we became the first distribution company in Spain to communicate a new environmental label, the <u>Planet-Score</u>, which seeks to inform in a simple way the global impact of food on the environment, and which in 2023 we included in the packaging of six products. Currently, we are closely following the progress in the regulation of environmental claims at European level and initiatives such as <u>Foundation Earth</u>, an organisation that is working to define a common labelling based on the European Commission's product environmental footprint methodology, to define the next steps in these transparency actions towards the consumer that promote more responsible consumption.

Eco-design of our containers and packaging

The EROSKI Group pursues two primary objectives in improving containers and packaging: enhancing circularity for reuse or recycling and minimizing plastic pollution. We adopt a holistic approach, applying the waste hierarchy (prioritizing prevention and reuse) across checkout bags, in-store packaging, and own-brand packaging, while promoting renewable or recycled materials and improving recyclability.



<u>Box Bags</u>

To encourage the reuse of checkout bags, the EROSKI Group has implemented several initiatives. Since 2010, we have charged for single-use bags, and since 2013, we have offered solidarity cloth bags. In 2019, we introduced large-capacity, multi-use bags made from recycled plastic and expanded our range of sustainable alternatives to conventional plastic shopping bags. These include Bags containing over 55% recycled plastic, FSC®-certified paper bags, 100% recyclable.

Compostable bags made from renewable plant-based materials, reusable as organic waste bags. In 2024, 63% of checkout bag materials were composed of bioplastic (2%), renewable materials (3%), or recycled materials (58%).

These efforts resulted in a 21% reduction in bags marketed compared to 2018, equivalent to 702 tonnes less material annually. Conventional plastic use has halved since 2018, avoiding 976 tonnes of plastic per year.

In-store packaging

We facilitate the use of reusable packaging in fresh produce sections, allowing customers to use their own containers (e.g., lunchboxes) in butcher, delicatessen, and fishmonger sections, and offering reusable mesh bags for bulk fruit and vegetable purchases, provided free to EROSKI Club Gold Members at launch and available in all stores.

Since 2018, the EROSKI Group has implemented eco-design measures for in-store packaging to enhance sustainability. These include replacing polyethylene bags with compostable bags.

Using paper envelopes as an alternative to plastic, Incorporating up to 80% recycled plastic in packaging trays for bread, pastries, and other products. These initiatives have achieved a 56% reduction in packaging units served and a 69% reduction in conventional plastic tonnage since 2018. In 2024, 80% of in-store packaging materials were sourced from renewable origins (34%), bioplastic (29%), or recycled materials (17%).

Own-brand packaging

Since establishing our own brand, we have prioritized packaging improvements. In 2013, we joined the Basque Ecodesign Center (BEC), a public-private initiative with the Basque Public Society for Environmental Management (Ihobe), the University of the Basque Country (UPV/EHU), and international knowledge centers, to advance eco-design innovation.

In 2018, we launched an eco-design project for own-brand packaging for fresh products, dry food, drugstore, perfumery, and hygiene items, aligning with global goals to reduce single-use packaging (particularly conventional plastics) and enhance post-use circularity, per the 2022 Spanish packaging regulations and the 2024 European packaging regulation. Specific targets are outlined in section <u>2.4.2.1 Targets related to resource use and the circular economy (E5-3)</u>' of this chapter.

The EROSKI Group prioritizes packaging elimination as a primary measure to enhance sustainability, promoting the sale of bulk fresh products. Approximately 60% of fruits and vegetables and over 85% of fishmonger products are sold without packaging, significantly reducing material use.

Since 2020, the EROSKI Group has collaborated with suppliers to build a database of 3,547 ownbrand packaging references from 409 suppliers, enabling the assessment of their plastic footprint and recyclability to inform targeted eco-design actions. These actions include eliminating unnecessary packaging elements that do not contribute to food safety or consumer functionality, optimizing material-to-container ratios, incorporating renewable or recycled materials, and redesigning packaging to align with recyclability guidelines, such as using single materials per component and lighter colours. To support these initiatives, we have trained workers responsible for selecting and designing own-brand products.

In 2024, the EROSKI Group eco-designed 216 own-brand packages, contributing to a total of 617 since 2020. These efforts have reduced the conventional plastic ratio per unit of own-brand packaging by 13.8% compared to 2020, avoiding 1,008 tonnes of conventional plastic annually. Currently, 27% of own-brand packaging materials are sourced from renewable (20%) or recycled (17%) origins.

Additionally, we have improved the average recyclability of own-brand packaging by 4.2 percentage points since 2020, reaching 68.7%, a 6.5% improvement. To further enhance packaging circularity, we participate in several national and European innovation projects, including:

- ENVASES ARTZAI GAZTA-IDIAZABAL: Development of biodegradable packaging for cheese.
- InformPack (2nd Edition): EIT Food project of public commitment and co-creation of a European ecosystem for more sustainable food packaging.
- SISTERS: Green Deal project to improve the sustainability of packaging used to preserve food and reduce its negative impacts.
- REDYSING: Horizon Europe project that seeks to promote efficient and innovative processes in the use of resources for the production and circularity of cellulose packaging for fresh food.
- BOTTLE4FLEX: Development of a *flexible sustainable* film.
- MOEBIOS: Development of biodegradable and recyclable packaging.
- CLEAN ALGAE2VALUE: Development of biomaterial packaging from algae.
- INSOSTPACK: Development of packaging from insect chitin.

Ecodesign indicators

	2024	2023	% 2024/2023	% 2024/2020
Number of accumulated eco-designed references	617	401	54.0%	_
% recyclability	68.7%	68.4%	0.4%	6.5%
Ratio of grams of conventional plastic marketed per unit of sale	6.26	6.28	-0.3%	-13.8%

Logistics packaging

We collaborate with its value chain to enhance the sustainability of commercial and transport packaging. We prioritize reusable logistics packaging, which is returned to our platforms via reverse logistics. In 2024, we reused approximately 50 million containers, including 5,241,677 pallets and 44,433,939 plastic boxes.



Food Waste Action Plan

Recognizing the global social and economic challenges of food waste, the EROSKI Group implements a comprehensive Food Waste Action Plan based on the waste hierarchy to minimize food surpluses in our stores and ensure circular management of unavoidable surpluses. Since 2023, VEGALSA-EROSKI has been certified by Bureau Veritas for Food Waste Management System standard, reflecting our commitment to effective waste management.

Prevention of food surplus generation

To prevent food surpluses, we implemented the following initiatives:

- Optimal procurement: Utilizing tools to align orders and stock with demand, minimizing excess inventory.
- Improvement of the cold chain: Upgrading facilities and cold chain systems to extend food shelf life and reduce spoilage at points of sale.
- Ugly fruit and vegetables: Conducting campaigns to sell aesthetically imperfect but fully consumable produce. In 2024, we marketed 631 tonnes of such products, earning a finalist nomination for the European Week for Waste Reduction Awards, to be decided in 2025.
- Promotion of Near-Expiry Products: Offering discounts on products nearing their bestbefore or expiry dates. In 2024, we sold 14,725 tonnes of discounted products.
- Product packs with Too Good To Go: This App offers the possibility for consumers to purchase product packages at reduced prices, with a wide variety of foods that are about to reach their best-before date or expiry date. In 2024, we have managed to market 417,098 packages, which is equivalent to preventing more than 417 tons of food from being wasted.

Donation of food surplus to vulnerable population or animal feed

For many years, the EROSKI Group has donated surplus food that remains suitable for human consumption but is removed from shelves due to our commitment to freshness or minor packaging/labelling issues. To facilitate this, we have implemented an alarm system to identify products nearing their expiry or best-before dates and established a collection and delivery protocol across our store network and logistics platforms, adhering to strict food safety standards. We have trained thousands of store workers and collaborate with social organizations and public entities to design efficient collection routes, providing technical support (e.g., equipment to maintain the cold chain) when needed. In 2024, we donated 2,600 tonnes of food annually through hundreds of social organizations. For products unsuitable for human consumption but suitable for animals, we have agreements with zoos and shelters to ensure responsible donation.

Transformation of By-Products

Through reverse logistics or authorized managers, we collect solid by-products (e.g., meat, fish, bread) from stores for use as raw materials in animal meal, oils, and feed production. In 2024, we repurposed 6,211 tonnes of organic by-products, giving them a second life.



Composting and recovery of biowaste

Biowaste is managed through municipal systems (e.g., brown containers) or via reverse logistics and authorized managers, who collect organic waste for composting or biogas generation. In 2024, we processed 1,919 tonnes of biowaste through our management systems.

Innovation to prevent food waste

We participate in European innovation projects with companies and research centers to find circular solutions for food waste prevention, such as developing new foods or packaging from organic waste. Key projects include stores:

- ZeroW: Green Deal project to implement new Systemic Innovation Living Labs (SILL) in the value chain to achieve long-term environmental and economic sustainability.
- FOODRUS: Horizon 2020 project to find circular solutions for resilient food systems.
- ToNoWaste: Horizon Europe project aimed at fostering a new zero-food waste mindset based on the holistic approach.
- UPCYCLE: Development of biodegradable packaging from food surpluses not suitable for human or animal consumption.

Household awareness

The EROSKI Group actively educates consumers on preventing household food waste by providing guidance on purchase planning, proper food storage to extend shelf life, and creative uses for food scraps in recipes. Additionally, we participate annually in the AECOC Week Against Food Waste, delivering awareness-raising and educational campaigns through social media.

Digitalization to reduce paper consumption

Since 2019, we have introduced digital receipts accessible via the EROSKI App, enabling customers to access purchase information without paper. We have also advanced the digitization of promotional and informational materials, such as brochures and magazines, to further reduce paper use. As a result, since 2019, we have achieved a 33% reduction in paper consumption across advertising brochures, EROSKI Club, Sabor de CAPRABO, and EROSKI Consumer magazines, purchase receipts, and headquarters operations, avoiding over 1,600 tonnes of paper annually

Additionally, all advertising paper carries the PEFC 70% certification, ensuring it originates from sustainably managed forests. Similarly, paper used in EROSKI Consumer, EROSKI Club, and CAPRABO Sabor magazines is PEFC-certified, and headquarters paper bears the EU Ecolabel with reduced grammage.

Utilization textile surpluses through solidarity

In line with our food surplus donation practices, the EROSKI Group donates non-food items in perfect condition, such as toys, clothing, footwear, and school supplies, which are withdrawn from sale due to seasonal changes. In 2024, we donated 3,780 kg of these products to the Children's Federation of the World for distribution to vulnerable communities globally. Additionally, at FORUM, we donated 1,568 kg of sports clothing and accessories to the Bizkaia Red Cross.



Repair and sale of sports equipment spare parts at FORUM

To extend the lifespan of sports equipment and minimize resource consumption, FORUM offers repair services and sells spare parts for equipment sold in our stores, ensuring high-quality customer service. In 2024, we performed 5,326 repairs in-store and 353 repairs through specialized suppliers, while selling over 20,000 spare parts for cycling and tennis equipment.

Circular waste management

The EROSKI Group implements measures to minimize waste from our operations, including ecodesign of own-brand products, promotion of reusable containers and packaging, a comprehensive food surplus reduction plan, and digitized consumer communications. For unavoidable waste, we ensure circular management through targeted actions.

Recycling and recovery of waste from our facilities

We prioritize the proper management and recovery of waste generated at our facilities, emphasizing recycling and reuse within a circular economy framework. Through reverse logistics, we transport waste from stores to platforms and supplier companies, enabling the reuse and recycling of organic and inorganic waste, reducing the need for virgin raw materials, and minimizing transport-related impacts. We manage materials such as cardboard, plastic, paper, and wood, collaborating with Integrated Management Systems (IMS) authorized for treatment. In 2024, we recovered 40,144 tonnes of waste, representing 98.8% of waste managed directly by authorized managers, covering approximately 82% of total waste generated. The remaining waste is handled through municipal waste management services.

Circular waste management from Commercialized Products

The EROSKI Group actively promotes responsible resource use and effective waste management among consumers through initiatives that complement the circular design of our products and packaging. Specifically:

- As producers of own-brand products, we annually declare packaging, electrical appliances, batteries, oils, and luminaires to Collective Systems of Extended Producer Responsibility (SCRAP), such as ECOEMBES, ECOVIDRIO, ECOPILAS, and ECOTIC. These organizations ensure the proper recovery and management of waste generated from our products, enhancing circularity.
- We provide clean points in our stores for consumers to recycle batteries, electrical appliances, lamps, clothing, household oil, toner, and other used products. Notably, in 2019, we became the first supermarket chain to offer collection of coffee capsules of any brand and material. In 2024, we strengthened this service through a collaboration agreement with Circular caps, a non-profit organization comprising 19 coffee manufacturers, to improve accessibility and efficiency for customers.
- Since well before the 2025 regulatory mandate, our own-brand product packaging has included pictograms indicating proper waste separation methods, empowering consumers to manage waste responsibly.
- Beyond food waste prevention initiatives, the EROSKI Group and the EROSKI Foundation foster consumer awareness and training on resource use and circular economy challenges, best practices, and solutions. We achieve this through awareness campaigns and by publishing educational content on our web platforms and other



media, emphasizing the collective societal role in achieving global environmental goals. Key programs include the EROSKI Consumer project, featuring a dedicated environmental content channel, and the Educational Programme on Food and Healthy Habits (PEAHS), which includes a training module developed with WWF. These initiatives are detailed in section '3.3.2.4 Adoption of measures related to material impacts on consumers and end-users, approaches to manage material risks and take advantage of material opportunities related to consumers and end-users and the effectiveness of such actions (S4-4)' of the ESRS-S4 chapter Consumers and end-users. Additionally, we collaborate with organizations like WWF for campaigns such as Earth Hour and the Artigas School of Sustainability and Bizkaia Centre for Environmental Education on Waste to support their educational efforts. Further details are provided in section'3.4.5. <u>Contributions to foundations and non-profit companies of chapter 3.4. Development of</u> the environment.

2.4.2 Metrics and Targets (MT)

2.4.2.1 Targets related to resource use and the circular economy (E5-3)

Below is a description of the parameters used to monitor our actions in relation to the use of resources and the circular economy that have been detailed in the previous section.

Metric	Key methodology and assumptions				
Product improvement with suppliers					
Number of products with external sustainability certificates	The Commercial Area of the EROSKI Group compiles a census of products with sustainability certificates, using technical data sheets for own-brand products and supplier-provided information for other brands.				
Eco-design of containers and packaging					
Number of box bag units marketed	The data is obtained from the information recorded in the organization's sales systems.				
Tons of materials used in box bags	Calculated based on the composition information provided by the manufacturer and the number of box bag units marketed.				
Percentage of recycled, bioplastic or renewably sourced material in the box bags	Determined from the tons of materials used, with paper/cardboard classified as renewable and recycled plastic/paper/cardboard as recycled materials.				
Tons of conventional plastic avoided per year due to improved checkout bags	Calculated as the difference in conventional plastic used in box bags between 2024 and 2018 (preceding the range change).				
Percentage reduction in the number of box bags sold per year	Calculated based on the number of box bag units sold in 2024 compared to 2018 (preceding the range change).				
Number of in-store packaging used	Derived from packaging purchase data in the organization's systems, including greengrocer bags, sachets, trays, film, and other in-store packaging for various counters and sections.				
Tons of materials used in store packaging	Calculated using manufacturer-provided composition data and the number of in-store packaging units used.				

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Metric	Key methodology and assumptions
Percentage of recycled, bioplastic or renewably sourced material in in- store packaging	Determined from the tons of materials used, with paper/cardboard as renewable and recycled plastic/paper/cardboard as recycled materials.
Tons of conventional plastic avoided in in-store packaging	Calculated as the difference in conventional plastic used in in-store packaging between 2024 and 2018 (preceding the range change).
Percentage reduction in the number of n-store packaging units	Calculated based on the number of in-store packaging units in 2024 compared to 2018, aligned with the goal of reducing conventional plastic by 21% by 2021 (exceeded in 2020).
Number of own-brand product packaging units sold	Sourced from sales system data for own-brand fresh, dry food, drugstore, perfumery, and hygiene products (3,547 references in the eco-design database).
Tons of materials used in own- brand packaging	Calculated using supplier-provided composition data and the number of own-brand product units sold.
Percentage of recycled, bioplastic or renewable-origin material in own- brand packaging	Determined from the tons of materials used, with paper/cardboard as renewable and recycled plastic/paper/cardboard as recycled. Recycled glass data is unavailable, so it is excluded, understating the total recycled material.
Ratio of grams of conventional plastic marketed per unit sold in own-brand packaging	Calculated as the ratio of grams of conventional plastic per unit sold in 2024 compared to 2020, including packaged and unpackaged products to reflect bulk promotion.
Percentage reduction in conventional plastic in own-brand packaging	Calculated as the percentage decrease in the ratio of grams of conventional plastic per unit sold between 2024 and 2020.
Tonnes of conventional plastic avoided per year due to the eco- design of own-brand packaging	Determined by the difference in kg of plastic per unit sold annually, multiplied by the number of own-brand units sold in 2024.
Number of eco-designed own- brand packaging	Identified in the eco-design database, marked as eco-designed if it shows environmental improvement (e.g., reduced materials, sustainable materials, or enhanced circularity) compared to the previous version.
Percentage of recyclability of own- brand packaging	Calculated using a methodology based on ECOEMBES recycling design criteria and packaging composition data. Recyclability is assessed per packaging element, adjusted for design factors (e.g., colour, multilayer materials), and weighted by units sold. The methodology is under review to align with EU Regulation 2025/40 on packaging recyclability.
Number of reused logistics containers	Data provided by logistics packaging pools collaborating with the Group.
Food Waste Action Plan	
Tons sold with discounts due to near expiry	Obtained from sales systems, based on kilograms of products sold with fast-consumption discounts.
Tons of ugly fruits and vegetables sold	Sourced from sales systems, based on kilograms sold from the ugly fruit and vegetable range in two annual campaigns.
Packages delivered with the Too Good To Go App	Provided by the Too Good To Go company, based on data registered in their systems for the EROSKI Group.



Metric	Key methodology and assumptions
Tons of food that have been avoided from waste through Too Good To Go App	Estimated at 1 kg per package delivered, using the conversior provided by Too Good To Go based on package sales and reference weight.
Tons of food donated	Estimated using the RRP of donated products in the control system converted at 1.75 euros = 1 kg, as provided by the Spanish Federation of Food Banks (FESBAL).
Tons of processed by-products	Data from Integrated Waste Management Systems, based or quantities delivered for transformation into oils, animal meals, and feed.
Tonnes of biowaste recovered	Data from Integrated Waste Management Systems, based or quantities delivered for composting or biogas production.
Digitization to reduce paper consun	nption
Tons of paper consumed in cash receipts, advertising brochures, magazines and headquarters	Data for brochures and magazines (EROSKI Consumer, EROSKI Club CAPRABO Sabor) provided by the printing service provider. Receipt paper is calculated from purchasing system data and manufacture weight information. Headquarters paper is calculated similarly for the Elorrio headquarters.
Percentage reduction in paper consumption in cash receipts, advertising brochures, magazines and headquarters	Calculated as the ratio of paper consumed in 2024 compared to 2019 (year of digital receipt implementation in the EROSKI App).
Tons of paper avoided in cash receipts, advertising brochures, magazines and headquarters	Calculated as the difference in paper consumption between 2024 and 2019.
Harnessing textile surpluses through	a solidarity
Tons of textile surplus donated	Estimated based on the number of boxes delivered to the NGO, with an assumed weight of 15 kg per box.
Repair and sale of sports equipmen	t spare parts at FORUM
Number of repairs and sales of sports equipment spare parts	Recorded in FORUM's information systems based on service sales.
Circular waste management	
Tons of waste from our facilities	Provided by Integrated Waste Management Systems through direct measurement. Further details on waste classification and treatment are in section ' <u>2.4.2.3. Resource Outputs (E5-5)' of this chapter</u> .
Tons of waste collected from customers	Provided by SCRAPs and authorized managers collecting waste from recycling points in stores.

The parameters for monitoring actions related to consumer education, training, and support for local supplier companies are detailed in the relevant sections of this report.

The EROSKI Group has set specific public targets for resource use and the circular economy, focusing on enhancing containers and packaging to reduce plastic pollution in marine and terrestrial ecosystems and improve circularity for reuse at the end of their lifecycle. These voluntary targets include:

 Achieve a 20% reduction in conventional plastic contained in our own-brand packaging by 2025 compared to 2018.

This target, based on the best practices in the distribution sector at the time of its definition (2018) rather than conclusive scientific evidence, requires collaboration with our value chain, as the EROSKI Group selects products from suppliers rather than manufacturing or packaging them. It is also contingent on the availability of secondary or renewable materials from packaging manufacturers.

• To make our own-brand packaging 100% recyclable by 2025.

The target to achieve 100% recyclability of own-brand packaging by 2025 was set in 2018, advancing the EU requirement for all packaging to be recyclable by 2030 by five years. This ambition aligns with the best practices in the food manufacturing and distribution sector at the time and depends on collaboration with supplier companies and advancements in Spain's packaging selection and recycling systems. We are currently revising the methodology for calculating recyclability to align with the criteria outlined in EU Regulation 2025/40 on packaging, published in January 2025.

These targets reflect the EROSKI Group's commitment to sustainable development, integral to our organizational mission, and address concerns from customers, the third sector, and society about packaging-related pollution.

Progress on these goals has been described in the section <u>'Own-brand packaging</u>' included in <u>'2.4.1.3 Actions and resources related to the use of resources and the circular economy (E5-2)</u> of this chapter.

In the EROSKI Group we do not currently have other public quantitative targets in relation to the rest of the actions described on resource use and the circular economy.

The Sustainability Committee is tasked with overseeing and promoting the development of future targets. In the meantime, we monitor the effectiveness of our policies and actions addressing impacts, risks, and opportunities in resource use and the circular economy using qualitative and quantitative indicators outlined in this chapter. This monitoring supports the Sustainable Development Goals (SDGs) and the Farm to Fork Strategy of the European Green Deal, conducted as described in section<u>1.1.2.2 Information provided to the company's administrative, management and supervisory bodies and sustainability matters addressed by them (GOV-2)' of chapter ESRS 2 – General disclosures.</u>

2.4.2.2 Resource Inflows (E5-4)

Resources used in our own operations

The primary material resources utilized in our organization's operations are as follows:

- Energy: energy consumption is reported in section <u>2.2.4.2 Energy consumption and mix</u> (<u>E1-5</u>)' of the ESRS-E1 chapter Climate change.
- Water: water consumption is reported in section <u>'2.3.2.2 Water consumption (E3-4)' of chapter ESRS-E3 Water and marine resources</u>.
- Refrigerants: our refrigeration installations and refrigeration cabinets in stores require refrigerant materials for their operation. The amount reported corresponds to the data provided by the maintainers of the facilities to compensate for the leaks that have



occurred during the year. These leaks are collected as direct emissions (scope I) of our carbon footprint.

Refrigerants (tons)

	2024	2023	%2024/2023
R-448A	27.12	27.69	-2%
R-449A	3.16	4.08	-23%
Glycol	2.22	0.00	-
R-450A	1.91	1.51	26%
R-442A	1.82	1.96	-7%
Other	4.89	4.85	1%
Total	41.12	40.10	3%

Paper: we use this material in the purchase receipts of our stores, in advertising brochures, the EROSKI Club, EROSKI Consumer and CAPRABO Sabor magazines, and as office supplies in the headquarters. The calculation of the tonnes of paper has been defined in section '2.4.2 Parameters and targets' of this chapter.

	2024	2023	%2024/2023
Advertising brochures	2,701	2,698	0.1%
Purchase receipt	444	436	2%
Magazines	8	16	-50%
Headquarter	242	246	-2%
Total	3,396	3,395	0%

Although the total value of tonnes of paper has increased slightly compared to 2023, mainly due to the increase in consumption for purchase receipts, this is due to the greater commercial activity of the year, as the ratio of total paper consumption to the number of passes per box that has been made is reduced by 3%.

Product Purchases

Paper (tons)

The EROSKI Group does not manufacture the products or their packaging that it sells. Instead, it is responsible for procuring these goods from upstream suppliers in the value chain and distributing them to consumers and franchised companies.

Due to the lack of centralized data on the quantity and type of materials used in the production of the 112,958 different items marketed, which include manufacturer brands, the information provided reflects the total tonnes of products purchased for commercialization. This impact is accounted for under category 3.1 of Scope 3 emissions in our carbon footprint, as reported in section '2.2.4.3 Gross scope 1, 2 and 3 GHG emissions and total GHG emissions (E1-6) of chapter ESRS-E1 Climate change'. The data corresponds to the total units purchased multiplied by the net weight of each reference, according to data recorded in our information systems.



Products purchased (tons)

	2024	2023	%2024/2023
Foods	2,017,430	1,508,885	34%
Household goods, personal care and hygiene	159,054	123,238	29%
Fuel	106,599	88,390	21%
Consumables	13,449	18,544	-27%
Electrical and electronic equipment	4,482	2,845	58%
Textiles and footwear	2,701	3,311	-18%
Other Products	13,381	13,259	1%
Total	2,317,097	1,758,472	32%

In 2024, the Ingurubel project, part of our Local Supplier Support Program, concluded. This initiative involved seven local suppliers to calculate the environmental footprint of our ownbrand products. Funded through the SME Circular 2022 grant program by IHOBE, the Basque Government's Public Environmental Management Company, the project was facilitated by the BASQUE FOOD CLUSTER with AZTI as the expert entity. Such initiatives, combined with increasing reporting requirements for value chain agents, will enable us to progressively enhance data on resource consumption related to our activities.

Containers and packaging

For packaging, we currently have data on box bags, in-store packaging, and packaging for our own-brand products included in our eco-design project. Box bags and in-store packaging are already accounted for in the 'Consumables' section of the 'Purchased Products' table but are detailed here to provide further insight into their composition. The parameters used to quantify containers and packaging are specified in section '2.4.2. Parameters and goals' of this chapter.

Containers and packaging (units)

	2024	2023	Base Yearl	% 2024/ Base Year
Box Bags	90,275,311	87,163,777	114,454,165	-21%
In-store packaging	299,738,135	293,630,106	673,579,321	-56%
Own-brand packaging	665,264,520	648,574,263	629,992,279	6%
Total	1,055,277,966	1,029,368,146	-	-

¹ 2018 for box bags and store packaging. 2020 for own-brand packaging. That is why the aggregate total is not given.



Containers and packaging (tons)

	2024	%	2023	%2024/2023
Plastic	12,366	41%	11,664	6%
Bioplastic	864	3%	846	2%
Recycled Plastic	3,709	12%	3,342	14%
Conventional plastic	7,793	26%	7,576	3%
Paper/cardboard	6,089	20%	8,259	-26%
Recycled paper/cardboard	2,529	8%	4,071	-38%
Virgin paper/cardboard	3,560	12%	4,187	-15%
Metals	2,551	8%	2,632	-3%
Glasses	9,282	30%	10,063	-8%
Other materials	170	1%	166	2%
Total	30,458	100%	32,784	-7%

Materials used in box bags (tons)

	2024	%	2023	2018	%2024/2023	%2024/2018
Plastic	2,656	98%	2,580	3,418	3%	-22%
Bioplastic	93	4%	89	5	5%	1661%
Recycled Plastic	1,576	58%	1,559	1,449	1%	9%
Conventional plastic	987	36%	932	1,963	6%	-50%
Paper/cardboard	60	2%	37	0,3	63%	17155%
Total	2.716	100%	2.617	3.418	4%	-21%

Store Packaging Materials (Tons)

	2024	%	2023	2018	%2024/2023	%2024/20181
Plastic	1,688	66%	1,584	1,775	7%	-5%
Bioplastic	755	29%	738	0	2%	-
Recycled Plastic	425	17%	258	132	65%	221%
Conventional plastic	508	20%	588	1,642	-14%	-69%
Paper/cardboard	878	34%	964	938	-9%	-6%
Recycled paper/cardboard	0	0%	0	0	-	-
Virgin paper/cardboard	878	34%	964	938	-9%	-6%
Metals	2	0%	3	0	-33%	-
Other materials	0	0%	0	59	-100%	-100%
Total	2,568	100%	2,551	2,713	1%	-5%



Materials used in own-brand packaging (t	tonnes)
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	2024	%	2023	2020	%2024/2023	%2024/2020
Plastic	8,022	32%	7,500	8,229	7%	-3%
Bioplastic	16	0,1%	19	20	-15%	-19%
Recycled Plastic	1,708	7%	1,426	1,257	20%	36%
Conventional plastic	6,298	25%	6,055	6,952	4%	-9%
Paper/cardboard	5,151	20%	7,257	10,383	-29%	-50%
Recycled paper/cardboard	2,529	10%	4,071	5,469	-38%	-54%
Virgin paper/cardboard	2,622	10%	3,186	4,913	-18%	-47%
Metals	2,549	10%	2,630	2,813	-3%	-9%
Glass	9,282	37%	10,063	10,376	-8%	-11%
Other	170	1%	166	218	2%	-22%
Total	25,174	100%	27,616	32,019	21%	-21%

In addition to the above data, logistics packaging has also been reused, avoiding the consumption of raw materials.

Reused logistics packaging (units)

	2024	2023	%2024/2023
Pallets	5,241,677	4,806,218	9%
Plastic boxes	44,433,939	42,671,523	4%
Total	49,675,616	47,477,741	5%

2.4.2.3 Resource Outflows (E5-5)

Products and materials

As we do not maintain significant stock carryover between years, the data on products marketed is equivalent to products purchased, as presented in section '2.4.2.2 Resource entries (E5-4)' of this chapter. Similarly, information on packaging placed on the market is included in the same section. The average recyclability rate of our own-brand packaging (68.7%) is detailed in the own-brand packaging subsection of section '1.3.1.3 Actions and resources related to the use of resources and the circular economy (E5-2)' of this chapter.

Waste

Most of the waste managed by our operations is non-hazardous (99.8%), comprising inorganic materials (80%) and organic waste (20%). Inorganic waste primarily consists of commercial packaging materials such as paper, cardboard, plastic, and wood. Organic waste represents materials not prevented through our Action Plan against Food Waste. A minor portion of waste



is hazardous (0.2%), originating from Waste Electrical and Electronic Equipment (WEEE) such as computer equipment, refrigerators, batteries, and fluorescent tubes. Additionally, our petrol station operations generate hazardous waste from cleaning and maintenance activities, including contaminated absorbents, filters, aerosols, workshop oil, and sludge.

Waste (tonnes)

	2024	2023	%2024/2023
Recovered waste (tonnes)			
Non-Hazardous	40,101	39,048	3%
Reused	25	6	349%
Recycled	9,810	8,688	13%
Other operations	30,267	30,354	0%
Recycling preparation operations	29,767	29,902	0%
Other waste recovery operations	500	452	11%
Hazardous	43	35	22%
Reused	0	0	0%
Recycled	3,5	2	92%
Other operations	39,1	33	18%
Recycling preparation operations	37,5	24	58%
Other waste recovery operations	1,6	9	-83%
Total, waste recovered	40,144	39,083	3%
Disposed Waste (tonnes)			
Non-Hazardous	463	359	29%
Incineration	135	0	-
Landfill	305	328	-7%
Other operations	23	31	-26%
Hazardous	21	21	2%
Incineration	0	0	0%
Landfill	0	0	0%
Other operations	21	21	2%
Total waste removed	484	380	27%
Total waste managed (tonnes)	40,628	39,462	3%

¹ Includes the 6,211 tonnes of by-products of animal origin (SANDACH) and other organic by-products (bread, etc.) that have been used for the manufacture of oils and meals of animal origin and feed for animal feed.

Of the 40,628 tonnes of waste directly managed through authorized waste managers in stores or via reverse logistics, 98% was either recycled or subjected to preparation operations for recycling. Of the remaining waste, 1% underwent other recovery operations, such as energy production, and 1% was disposed of. Consequently, waste classified under operations other than 'recycled' in the reference year accounted for 75.8%.



The classification of the treatment of managed waste shown above, which follows the categories specified in the ESRS-E5 standard for Resource Use and Circular Economy, has been carried out according to the information on treatment operations provided by the waste managers with whom we work, considering as "Other operations" what is detailed in the following table.

Classification	Type of treatment considered			
Recovery				
Non-hazardous waste				
Other recycling preparation operations	Storage of waste pending any of the operations numbered from R1 to R12 (excluding temporary storage, awaiting collection, at the place where the waste was produced). Exchange of waste to subject it to any of the operations listed from R1 to R1			
p. op al adol : op ol adol io	(this includes operations prior to recovery, including pre-treatment, prior to any of the operations listed from R1 to R11).			
Other recovery operations	Mechanical treatment (crushing, fragmentation, cutting, compaction, etc.). Primary use as fuel or other means of producing energy.			
Hazardous waste				
	Storage of waste pending any of the operations numbered from R1 to R12 (excluding temporary storage, awaiting collection, at the place where the waste was produced).			
Other recycling preparation operations	Waste storage, in the field of collection.			
preparation operations	Exchange of waste to subject it to any of the operations listed from R1 to R1 (this includes operations prior to recovery, including pre-treatment, prior to any of the operations listed from R1 to R11).			
Other recovery operations	Conditioning of waste to obtain fuel fractions.			
Disposal				
Non-hazardous waste				
Other operations	Standby storage of any of the operations numbered D1 to D14 excluding temporary storage awaiting collection at the place where the waste was produced.			
Hazardous waste				
	Standby storage of any of the operations numbered DI to DI4 excluding temporary storage awaiting collection at the place where the waste was produced.			
	Other physicochemical treatments other than those specified in operations numbered D0901 to D0906			
Other operations	Repackaging prior to any of the operations numbered D1 to D13.			
other operations	Physicochemical treatment of liquid, solid and pasty waste by filtration screening, coagulation/flocculation, oxidation/reduction, precipitation decantation/centrifugation, neutralization, distillation, extraction.			
	Physicochemical treatment not specified elsewhere in this Annex and resulting in compounds or mixtures that are removed by one of the processes numbered D1 to D12.			



2.5 Biodiversity

Our efforts to minimize environmental impact and promote biodiversity preservation include initiatives such as sustainable fishing, detailed in section '2.3.1.3 Actions and resources related to water and marine resources (E3-2)' of the ESRS-E3 chapter Water and marine resources, Since 2007, we have collaborated with environmental conservation organizations, notably the World Wide Fund for Nature (WWF). Key actions in 2024 include updating our Sustainable Fisheries and Aquaculture Policy and renewing our framework collaboration agreement with WWF for the period 2024–2026.

Additionally, through the *Céntimos Solidarios* Programme, we supported the 'Pollinators on Strike' citizen awareness project led by the Aranzadi Science Society and partnered with the Foundation for the Preservation of Menorca to conserve and regenerate the natural environment of the Menorca Biosphere Reserve. VEGALSA-EROSKI participated in the V Great Bottom Clean-up as part of the XI Mar de Mares Festival and the RE-MAR programme, collaborating with the *Amicos* entity to promote environmental education and protect the marine environment of the Galician Atlantic arc by removing beach waste. We also continued to foster responsible consumption through our Food School and the EROSKI Consumer Information Project, as outlined in section '3.3.2.4 Adoption of measures related to material impacts on consumers and end users, approaches to manage material risks and take advantage of material opportunities related to consumers and end users and the effectiveness of such actions (S4-4)' of chapter ESRS-S4 Consumers and end users.

We further strengthen our commitment by promoting certifications, labels, and marks that ensure production methods respect the environment, animal welfare, and terrestrial and marine biodiversity. These efforts are detailed in section <u>'2.4.1.3 Actions and resources related to the use of resources and the circular economy (E5-2)' of the ESRS-E5 chapter Use of resources and circular economy</u>.

Regarding the biodiversity impact of our facilities, all our centers are located in urban areas, outside zones of high biodiversity value. Compliance with environmental legislation concerning the siting of points of sale ensures responsible operations and minimizes negative impacts on wildlife.

As of the end of the 2024 financial year, 116 of our 1,485 stores nationwide are located within protected areas, as defined by relevant designations. The autonomous communities with the highest number of stores in such areas are Galicia, the Basque Country, the Balearic Islands, and Catalonia.



	Shops in protected areas	Red Natura 2000	Protected natural area	Important areas for bird conservation and biodiversity in Spain	Biosphere Reserve	Spanish inventory of wetlands
Andalusia	17	 Image: A second s	 Image: A set of the set of the	 Image: A second s	 Image: A set of the set of the	
Aragon	8	 Image: A second s		 Image: A set of the set of the	 Image: A second s	
Asturias	0					
Cantabria	2			 Image: A set of the set of the		
Castilla-La Mancha	2			 Image: A second s	 Image: A second s	
Castilla y León	7	 Image: A second s		 Image: A set of the set of the		
Catalonia	12			 Image: A second s	 Image: A second s	
Ceuta	0					
C. Valenciana	0					
Extremadura	3			 Image: A second s		
Galicia	35			 Image: A second s	 Image: A second s	 Image: A second s
Gibraltar	0					
Balearic Islands	13	\checkmark		 Image: A second s	 Image: A second s	
Canary Islands	0					
La Rioja	0					
Madrid	4	 Image: A second s		 Image: A second s		
Melilla	0					
Navarre	1			 Image: A set of the set of the		
Basque Country	12	\checkmark		 Image: A set of the set of the	 Image: A second s	
TOTAL	116					



3. Social pillar

3.1 ESRS S1 - Own workforce

3.1.1 Strategy (SBM)

3.1.1.1 Interests and views of stakeholders (SBM-2)

At the EROSKI Group, we engage internal stakeholder groups, including worker partners and workers, among others, in our decision-making processes. This involvement is considered fundamental for developing our Social Responsibility and managing our social impacts. In line with this commitment, we strive to understand the expectations, interests, and opinions of all workers to reinforce our dedication to meeting their needs. To facilitate this, the EROSKI Group identifies specific communication mechanisms to gather and address the key issues and concerns relevant to each stakeholder group. For further details, please refer to '<u>11.3.2 Interests</u> and Views of Stakeholders (SBM-2)' in Chapter NEIS 2 – General disclosures.

Stakeholder Group	Communication mechanisms	Key matters and concerns
Employees	Nexo publication, intranets (Prisma, Forum Net), proceedings, communications at headquarters. Performance evaluation interviews. Workplace culture surveys. Audits. Internal reporting Channels.	Regulatory Compliance. Data protection. Health and Safety at work. Workplace condition. Work life balance Anticorruption. Ethical and responsible management.
Worker members	Cooperative participation bodies. Reception manual. Communication mechanisms specific to workers.	Issues inherent to workers.

As described in section <u>'1.1.2.1 The Role of Administrative, Management and Supervisory Bodies</u> (GOV-1) of chapter ESRS 2 – General disclosures', the EROSKI Group has established a body known as the Social Council. This is a consultative body reporting to the Governing Council, composed of sixteen worker-members who both represent and are elected from among the cooperative's worker-members. The Social Council facilitates a two-way flow of information between the Governing Council and the worker-members. It receives and shares relevant corporate information and ensures transparency and engagement within the organization. Additionally, the Social Council maintains regular communication with the Delegate Committees, which convey relevant corporate information to worker-members through Centre Meetings. These meetings also serve as a platform to collect the views, concerns, suggestions, and questions of the workforce on key matters.

All concerns raised by worker-members through these channels are addressed either directly by the Social Council—which informs the Governing Council of its actions on a monthly basis or,



when appropriate, by the Governing Council itself, following a formal communication from the Social Council requesting a decision. Depending on the nature and strategic relevance of the matters raised, and to ensure targeted management and continuous follow-up, the Governing Council may choose to incorporate them into the Group's Management Plan or Strategic Plan.

At EROSKI Group, we identify the core workplace values within the framework of our cooperative model. These values are reflected in the Business Conduct and Corporate Culture Policy, which was approved by the Governing Council in February 2025.

Furthermore, we have defined key guiding principles for managing our own workforce such as solidarity in remuneration, equality, and non-discrimination. These principles are embedded in the Remuneration Policy and the Occupational Risk Prevention Policy, both approved by the Governing Council in February 2025. These policies are further detailed in section <u>1.1.4.3 Policies</u> adopted to manage material sustainability matters (MDR-P) of chapter ESRS 2 - General <u>disclosures</u>, and reflect our ongoing commitment to fair, inclusive, and safe working conditions.

Within the EROSKI Group, worker participation in the identification of risks and the continuous improvement of working conditions is an integral part of our governance and occupational health and safety framework. Workers can submit proposals and concerns through their direct line managers, corporate representative bodies, or the Health and Safety Committees.

The Health and Safety Committee is a joint body composed of representatives of the workforce (Prevention Delegates) and representatives of the company. This committee plays a critical role in fostering a culture of prevention and continuous improvement. Among its core responsibilities is the promotion of initiatives related to risk prevention methods and procedures, and the proposal of corrective actions or improvements to existing working conditions.

All workers are represented in these committees, ensuring that their voices are heard on matters related to occupational health and safety. The committee operates in accordance with national legislation on occupational risk prevention and addresses several key areas, including the analysis of workplace accidents and incidents, preventive planning and strategy development, training in occupational risk prevention, awareness campaigns, the implementation of new work procedures, and health monitoring and surveillance activities. The structure and functioning of these committees are defined in the Group's Occupational Risk Prevention Plan, which outlines the participation process, committee composition, and the range of issues covered. Currently, the EROSKI Group has 43 Health and Safety Committees, which meet quarterly and additionally whenever either party submits a justified request. This structure ensures proactive engagement, timely response to emerging risks, and a shared responsibility for promoting a safe and healthy working environment...

At the EROSKI Group, we reaffirm our commitment to the respect and promotion of Human Rights across all our activities. This includes adherence to the core conventions of the International Labour Organization (ILO) related to fair labour practices. These commitments are formally set out in the Group's Human Rights Policy, which was approved by the Governing Council in February 2025. Further details can be found in section <u>11.4.3. Policies adopted to manage material sustainability issues (MDR-P)' of the ESRS-2 General disclosures'.</u>



3.1.1.2 Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model (SBM-3)

In line with our commitment to transparency and accurate reporting, we have identified the following categories of workers within the scope of our personnel disclosures:

- Salaried workers: These are individuals who have a direct employment relationship with any of the companies that comprise the EROSKI Group.
- Non-salaried workers: This group includes individuals employed by Temporary Employment Agencies who provide services to the company through availability contracts, in accordance with local labour regulations.

The following section outlines the main types of workers within the EROSKI Group who are affected by the material impacts, risks, and opportunities associated with the Group's operations.

Salaried workers

This category includes the core workforce of the EROSKI Group—individuals who have an employment relationship with any of the companies that form the Group. It encompasses both permanent and temporary staff, as well as worker-members who are part of the parent company of the Group, EROSKI, S.COOP.

Worker-members are individuals who are admitted as such upon meeting the following requirements: they must:

- Be of legal age
- Successfully complete a set probationary period
- Pay the established amount required to acquire member status within the cooperative. Additionally, they must subscribe to the commitments related to contributions, sociolabour conditions, and other complementary responsibilities as outlined in the Statutes and other applicable agreements.

These worker-members, upon meeting the legal, statutory, regulatory, and other relevant agreements that govern the EROSKI Group, enter into a Partnership Agreement, which is equivalent to an employment contract for salaried workers. This agreement, whether full-time or part-time, is formalized for roles within our various retail locations, platforms, or corporate offices.

As of 31st January 2025, the EROSKI Group has a total of 27,625 workers (21,099 women and 6,526 men), of which 8,491 are worker-members (7,001 women and 1,490 men). For further details, please refer to section <u>'3.1.3.2 Characteristics of the Company's Salaried Workers (S1-6) in this chapter'.</u> The workforce is predominantly female, with 76% of workers being women. Most workers are positioned in the lowest professional category, followed by the groups of supervisors and technicians. The executive team accounts for 0.5% of the total workforce. The average age of the cooperative's workforce is 45 years, with an average tenure of 14 years within the organization.



	2024		2023		
	No.	%	No.	%	
Worker members	8,491	31%	8,989	33%	
Workers covered by collective bargaining agreements	19,134	69%	18,437	67%	
Total	27,625	100%	27,406	100%	

The percentage of temporary workers represents 13.61% of the total workforce. Although our business model primarily consists of a large network of stores with extended operating hours, which requires scheduling flexibility and, consequently, leads to a tendency for temporary hiring, we maintain a relatively low percentage of temporary workers. This is in line with our management model and our commitment to providing stable and quality employment for our workers

Non-salaried workers

Regarding non-salaried staff, the EROSKI Group exclusively considers individuals provided directly by Temporary Employment Agencies (TEA). These individuals are not part of the company's permanent workforce but are hired through these agencies to meet temporary or specific personnel needs.

As of the end of 2024, we have 32 individuals in our own workforce who are not salaried. The remaining workers from third-party companies, who do not have an employment relationship with the EROSKI Group but are part of our value chain, are included in the ESRS S2 Value Chain Workers category. For further details, please refer to section <u>'3.2.1.2 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (SBM-3) in the ESRS S2 chapter'.</u>

At the EROSKI Group, we have assessed the material impacts, risks, and opportunities related to our own workforce, and have applied the double materiality assessment process outlined in section <u>1.1.4.1 Description of the process to determine and evaluate material impacts, risks and opportunities (IRO-1) of chapter ESRS 2 – General disclosures</u>.

All individuals in the workforce described above are included within the scope of this report and may be affected by the impacts, risks, and opportunities identified through the double materiality assessment outlined in section <u>11.3.3 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 - General disclosures'.</u>

As indicated in section <u>1.1.2 Governance (GOV) of chapter ESRS 2 - General disclosures</u>, the Sustainability Committee is responsible for incorporating impacts, risks, and opportunities (IRO) into decision-making processes and into the Group's overall strategy. The Committee also oversees the implementation of monitoring mechanisms for the associated plans and performance metrics.

In this context, the IRO related to the company's own workforce are managed and driven by the Group's Social Area.



The EROSKI Group is not exempt from material negative impacts on its strategy and business model. During the reporting period, while no widespread or systemic material negative impacts were identified, there have been specific and isolated cases.

Positive impacts have also been identified and promoted in relation to the company's own staff. These impacts show how, at the EROSKI Group, we prioritize the well-being of the Group's members and workers as one of the attributes of our internal brand. This is manifested through various activities and programs that benefit the Group's own personnel. These actions are developed in section '3.1.2.4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4) '.

In the 2024 financial year, the EROSKI Group achieved the following key milestones related to the identified material impacts, risks, and opportunities (IRO):

- We closed the 2024 financial year with a general medical absenteeism rate of 11.13% across the Group.
- We developed and implemented the Absence Management Plan across the entire Network, with the objective of establishing action plans aimed at monitoring and reducing absenteeism rates.
- We activated a Personalised Psychological Assistance Service for all workers and their family members, providing support and initial care in situations of psychological distress.
- We delivered a total of 53,615 hours of training in occupational risk prevention, reaching 15,914 participants.
- We implemented a comprehensive work plan focused on musculoskeletal health, targeting workers across sales stores, logistics platforms, and headquarters, using the DAVID, Ergoactiv, and Fisify methodologies.
- We published the 2023 Annual Gender Equality Report and are in the process of preparing the 2024 Report, reinforcing our ongoing commitment to fostering an inclusive and equitable work environment.

As explained in section <u>2.2.2.1 Transition Plan for Climate Change Mitigation (E1-1)</u>', the actions envisaged in the transition plan to achieve the Greenhouse Gas (GHG) reduction targets, do not currently imply significant impacts on the workers of the Eroski Group.

As part of the assessment of material risks and opportunities arising from impacts, the EROSKI Group has considered those affecting specific groups within its own workforce. The following worker groups have been identified as potentially more exposed to negative impacts:

- Logistics and store workers Based on the results of general and ergonomic occupational risk assessments, health surveillance across the workforce, and investigations of workplace incidents, we have identified that workers most exposed to occupational risks are those involved in order preparation in the food and produce areas of our logistics centres, as well as those working in the fruit and fish sections of our retail stores. For these roles, in addition to general actions such as ergonomic workstation design (e.g. height and reach adjustments), automation of processes, and provision of mechanical aids for certain tasks, we have implemented specific musculoskeletal health programmes. These include preventive physiotherapy based on the DAVID methodology and integrated health initiatives based on the Ergoactiv methodology.
- Temporary workers: When assessing risks and opportunities affecting temporary workers within our workforce, it is important to consider the implications of recent labour law



reforms. These changes impose stricter limitations on temporary hiring, which poses challenges to our ability to adapt to fluctuations in demand or specific projects. This regulatory shift directly impacts our workforce planning and employment strategies.

- Pregnant or breastfeeding workers: Through specific risk assessments and procedures for pregnant or breastfeeding workers, the Group applies the relevant protocols in line with Spain's Occupational Risk Prevention Act and the SEGO (Spanish Society of Gynaecology and Obstetrics) Guidelines.
- Underage workers: For workers under the age of 18, we have implemented a specific action protocol as part of our Health Surveillance Procedure, which is integrated into the Group's Occupational Risk Prevention Management System.

At the EROSKI Group, we monitor the effectiveness of actions taken to address risks related to our workforce through internal audits, scheduled inspections, occupational accident investigations, health surveillance, and feedback surveys on musculoskeletal health programmes. These efforts help us identify areas for improvement and ensure continuous enhancement of the working environment.

The EROSKI Group does not conduct operations in any country or geographic region where the application of regulatory frameworks could expose the company to risks related to forced, compulsory, or child labour. All entities within the EROSKI Group operate exclusively in compliance with Spanish Labour Law and European Labour Law.

In 2024, we conducted a comprehensive assessment of our operations and supply chain, which included an analysis of internal labour processes, as well as monitoring and control actions carried out by relevant public bodies. Following this review, we concluded that no material impacts affecting our own workforce related to human rights, forced or compulsory labour, or child labour have been identified. Specifically, we identified:

- Dependence of the EROSKI Group on contingent labour with little to no access to healthcare and health benefits.
- Exploitation of low-skilled workers with minimal protection.
- Non-compliance with established working hours or legal rest periods.
- Undue pressure to accept working conditions.
- Imposition of coercive or irregular contracts (e.g., fake training contracts that restrict labour rights).
- Retention of personal documentation or contractual information.
- Restrictions on freedom of movement during working hours.
- Imposition of undue costs (e.g., mandatory uniforms or training without compensation).
- Exploitation of vulnerable situations through economic pressure or threats to job stability.
- Improper use of temporary contracts for permanent positions and assignment of tasks outside of the contract without proper compensation.

We consider periodic internal audits to be of great importance, as they allow us to identify any irregularities, even those of a minor nature, and ensure that all worker-members and workers comply with the Human Rights Policy and other policies related to the workforce that have been approved by the EROSKI Group. For further details, please refer to section <u>'3.1.2.1 Policies related to own Workforce (S1-1) of this chapter</u>'.



3.1.2 Impact, Risk and Opportunity Management (IRO)

3.1.2.1 Policies related to own Workforce (S1-1)

The values and principles of our corporate culture are embedded in a set of practices and policies that promote a culture of accountability and regulatory compliance across the entire EROSKI Group. The range of existing policies in the EROSKI Group described according to the MDR-P in this chapter can be consulted in section <u>11.4.3 Policies adopted to manage material sustainability matters (MDR-P) of chapter ESRS 2 - General disclosures</u>.

The Group's list of policies relating to its own personnel is as follows:

- Human Rights Policy
- Equality, Diversity and Inclusion Policy
- Occupational Risk Prevention Policy
- Remuneration Policy
- Business Conduct and Corporate Culture Policy
- Anti-Corruption Policy
- Internal Whistleblower Information and Defense System Policy
- Corporate Governance Policy
- Corporate Code of Conduct
- Policy for the Prevention and Management of Conflicts of Interest.
- Criminal Regulatory Compliance Policy
- Information Security Policy

Our commitment to human rights

In line with the policy framework outlined above and as stated in section <u>1.1.2.4 Statement on Due</u> <u>Diligence (GOV-4) of Chapter ESRS 2 – General disclosures</u>, the EROSKI Group reaffirms its commitment to the protection of human rights, including labour rights. This commitment is embedded in our approach to responsible business conduct and aims to proactively identify, prevent, and eliminate any potential human rights violations. The scope of this commitment specifically applies to all individuals performing duties within the EROSKI Group.

All of our policy framework, as described in section <u>1.1.4.3. Policies adopted to manage material</u> <u>sustainability matters (MDR-P) of Chapter ESRS-2 General disclosures</u>, is aligned with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights enshrined in the eight fundamental conventions of the International Labour Organization (ILO), which are:

- Freedom of association, freedom of association and effective recognition of the right to collective bargaining:
 - Freedom of Association and Protection of the Right to Organise Convention, 1948
 No. 87
 - O Right to Indication and Collective Bargaining Convention, 1951, No. 98
- Elimination of forced or compulsory labour
 - O Forced Labour Convention, 1930, No. 29
 - O Abolition of Forced Labour Convention, 1957, No. 105



- Abolition of child labour
 - O Minimum Age Convention, 1973, No. 138
 - O Worst Forms of Child Labour Convention, 1999, No. 182
- Elimination of discrimination in respect of employment and occupation
 - Equal Remuneration Convention, 1951, No. 100
 - O Discrimination (Employment and Occupation) Convention, 1958

These principles are embedded within the following policies:

Human Rights Policy

Aligned with the provisions set out in the EROSKI Group's Corporate Code of Conduct, the Human Rights Policy outlines the Group's commitment to respecting and promoting the human rights of all stakeholders with whom we engage. The policy establishes the governance model for the oversight and supervision of these commitments and details the main internal control mechanisms in place to prevent, mitigate, and manage potential adverse impacts related to human rights across our operations.

Equality, Diversity and Inclusion Policy

The Equality, Diversity and Inclusion Policy sets out a clear and committed framework to ensure equality of treatment and opportunity throughout the organisation. It prohibits all forms of discrimination and promotes an inclusive workplace culture where diversity is respected and valued. The policy also establishes procedures to prevent, mitigate, and respond to any incidents of discrimination, with the aim of fostering equal opportunities for all individuals across the EROSKI Group.

Occupational Risk Prevention Policy

This policy sets out the guiding principles and operational criteria for the effective prevention of occupational risks across the organisation. Its objective is to ensure robust risk control, the efficiency of preventive measures, and the early identification of deficiencies that may give rise to new risks, thereby safeguarding the health and safety of the EROSKI Group's workforce.

Remuneration Policy

The Remuneration Policy defines the guidelines governing compensation, aligned with the EROSKI Group's Valuation Model. It includes the conceptual framework of remuneration, as well as the regulatory framework for its application and annual review. The policy supports principles of equity, internal fairness, and transparency in pay practices.

Business Conduct and Corporate Culture Policy

This policy establishes the core principles and foundational elements necessary to foster a strong, shared corporate culture throughout the EROSKI Group. It promotes ethical conduct, alignment with the Group's values, and a consistent behavioural framework for all workers and worker-members.



Anti-Corruption Policy

The Anti-Corruption Policy aims to instil a zero-tolerance approach to any form of unlawful behaviour or conduct that violates principles of integrity, responsibility, and legality. This policy applies to all members of the EROSKI Group, including directors, managers, workers, and third parties interacting with the Group. It reflects the Group's clear commitment to eradicating corruption in all its activities and extends its applicability to suppliers and other business partners.

Internal Whistleblower Protection and Reporting Policy

This policy is designed to ensure compliance with the provisions of Law 2/2023 of 20 February, regulating the protection of individuals who report regulatory infringements and corruption-related offences. It also reflects the ethical values that guide the EROSKI Group and reinforces its strong commitment to regulatory compliance and adherence to legal obligations. The policy provides a structured framework for safe, confidential, and secure internal reporting of misconduct.

Corporate Governance Policy

The purpose of the Corporate Governance Policy is to define the strategy and overarching commitments of the EROSKI Group in matters of corporate governance. This applies to the parent company and all affiliated entities within the Group. The policy is based on the highest ethical standards and adherence to best practices in governance, while being aligned with the Group's own values. It sets out expected behaviours in ethical matters relevant to the organisation's activities, taking into account roles, responsibilities, contractual arrangements, and geographical location of workers and administrators.

Criminal Regulatory Compliance Policy

This policy forms part of the EROSKI Group's corporate governance framework and reflects its commitment to legality, integrity, and transparency. Rooted in the Group's Code of Conduct, it establishes a clear stance of zero tolerance towards any unlawful behaviour. It applies to all worker-members, workers, management, and governance bodies, reinforcing the Group's commitment to preventing, detecting, and addressing criminal or non-compliant actions across all operations.

Information Security Policy

This policy reflects the EROSKI Group's management position on information security. It establishes the objectives and responsibilities necessary to protect information assets, ensuring appropriate levels of security in terms of integrity, availability, and confidentiality. The policy is designed to comply with applicable legal frameworks and adheres to internal guidelines, rules, and detailed procedures established within the Group.

Policy for the Prevention and Management of Conflicts of Interest

This policy addresses situations that may constitute a conflict of interest, as defined by applicable law. A conflict is deemed to exist particularly when the interests of any covered person, acting on their own behalf or on behalf of a third party, directly or indirectly conflict with



the corporate interest of any of the entities comprising the EROSKI Group. The policy provides mechanisms for identifying, disclosing, and mitigating such conflicts.

Our commitment to Occupational Health and Safety

The EROSKI Group maintains an internal Occupational Risk Prevention Service, shared across all Group entities. This service covers key areas such as workplace safety, industrial hygiene, ergonomics, and applied psychosociology. Health surveillance is managed through accredited external service providers.

Each business unit and subsidiary within the Group has defined specific occupational risk prevention policies as part of their respective prevention management systems. These are aligned with the Spanish Law on Occupational Risk Prevention (LPRL) and its implementing Royal Decrees, including relevant amendments.

Our Commitment to Diversity, Equity, and Inclusion

The EROSKI Group operates under a strict non-discrimination principle, originally embedded in its founding statutes and further reinforced through the Group's Codes of Conduct. This commitment embraces cultural, gender, identity, sexual orientation, ability, generational, and other forms of diversity extending not only to internal operations but also throughout the value chain.

To this end, the Group has adopted a dedicated Equality, Diversity and Inclusion Policy, which provides a clear and actionable framework to ensure equality and foster diversity across all levels of the organisation. The policies all form of discrimination, promotes equal opportunities and inclusion, and establishes mechanisms to prevent, address, and remedy any potential discrimination cases.

Through this policy, we commit to:

- Promoting effective equal opportunities in recruitment, hiring, training, professional development, and internal promotion processes.
- Advancing gender-balanced representation at all organizational levels and ensuring equitable participation in decision-making.
- Encouraging the inclusive hiring of individuals with diverse abilities and ensuring accessible working conditions.
- Maintaining a safe and respectful work environment through the implementation of confidential and effective mechanisms for reporting and managing complaints (via Internal Information Channels).
- Supporting work-life balance by establishing measures that promote harmony between professional, personal, and family life.
- Ensuring pay equity and eliminating any unjustified wage gaps.
- Implement awareness and training programs for all staff, focused on promoting diversity, equality, and inclusion.
- Collaborating with suppliers and partner organizations that share our commitment to equality, diversity, and inclusion.
- Conducting regular evaluations of policies and actions implemented around equality, diversity, and inclusion, and making necessary improvements to ensure their effectiveness.



Labour Market Integration and Social Innovation

The EROSKI Group upholds and reinforces its commitment to supporting the inclusion of individuals at risk of social exclusion by facilitating their integration into the labour market. As part of this commitment, collaboration takes place with public employment services and educational centers under the Ministry of Education, promoting vocational training for unemployed young people and individuals in vulnerable situations.

In recent years, collaborations have been established with various associations, including *Cáritas*, ONCE, *Secretariado Gitano*, *Cruz Roja*, and *Gureak*, to address the needs of diverse groups. These partnerships promote social and labour inclusion within the store network for individuals at risk of exclusion, contributing significantly to both the EROSKI Group and society at large.

Throughout 2024, EROSKI, S.COOP. has maintained and strengthened its collaboration with social groups by delivering training courses that include hiring commitments, as well as offering nonwork placement opportunities. Specifically, 15 collaborations were carried out with various entities to support professional and social integration.

As part of these initiatives, EROSKI, S.COOP. partnered with *Cáritas* and *Asocolvas* through formal collaboration agreements aimed at fostering the professional and personal development of their beneficiaries. Participants were welcomed for placements within EROSKI's network of stores in the province of Bizkaia. In 2024, a total of 36 individuals from these organizations took part in the program, with 19% successfully transitioning into employment within EROSKI's teams, contributing to the company's commitment to social inclusion and employment generation.

Likewise, in 2024, the company FORUM collaborated with vocational training centres, associations, and foundations to facilitate the employment integration of people in vulnerable situations, including those with intellectual disabilities. More than 40 individuals from Asturias, the Basque Country, Catalonia, Castile and León, and Navarre undertook internships with us, supporting their social inclusion and professional development.

At VEGALSA-EROSKI, several initiatives have been implemented in 2024 to promote employability and foster social inclusion:

- Employability Workshops: Conducted in collaboration with the Chair of Social Commitment, Corporate Reputation and Communication (VEGALSA-EROSKI-UDC), these workshops are specifically designed for individuals with functional diversity and are integrated within the Shared Space Program.
- Employment Workshops: Organized jointly with various partner organizations, including companies and NGOs, these sessions serve both as training platforms and as a channel for recruiting individuals into the organization.
- Labour Market Integration: The company actively receives and considers CVs from vulnerable groups through established partnerships, facilitating their incorporation into the workforce.

Similarly, in CAPRABO and CECOSA SUPERMERCADOS, the following initiatives have been undertaken during the reporting year:



- Job Placement Programs: Multiple ongoing job placement processes have been conducted to integrate individuals from underrepresented or vulnerable backgrounds.
- In-Store Internships: A total of 46 individuals have participated in internship programs at our stores, receiving practical training aimed at easing their entry into the labour market.
- Platform Visit Activities: Educational and familiarization visits to our distribution platforms have been organized to promote awareness of the retail sector and its employment opportunities.

Indicators of labour Inclusion

			2024					2023		
	No. of companies	Number of participants	No. of training hours	No. of contracts	% hiring	No. of companies	Number of participants	No. of training hours	No. of contracts	% hiring
Non-contractual training Placement	20	65	4.736	9	16%	27	149	14.653	66	44,3%
Training programs with hiring commitments	1	22	1.760	17	77%	1	37	4.440	28	75,7%
Training programs for socially vulnerable groups	12	72	5.019	9	19%	0	0	0	0	0%

The EROSKI Group recognizes the importance of identifying and addressing the needs and perspectives of workers from vulnerable or underrepresented groups. In alignment with commitments to Human Rights and Equality, a series of initiatives and mechanisms have been established, focusing on gender equality and non-discrimination. These initiatives are designed to gather insights into the lived experiences of the workforce, detect and eliminate discriminatory practices, and promote a diverse and inclusive work environment.

Our approach to equality and inclusion is embedded in the broader "EROSKI *Contigo*" ("EROSKI With You") strategy, which integrates a comprehensive concept of equality into the Group's operations and corporate culture. A key pillar of this strategy is the promotion of Work-Life balance to reduce inequality and advance workplace equity.

The 2023–2027 Equality Plan, officially registered in the Spanish national equality register in December 2023, constitutes a fundamental component of our efforts in this area. The main objective of the plan is to ensure real and effective equality between women and men throughout the EROSKI Group and to prevent all forms of workplace discrimination. To achieve this, the plan defines specific actions and objectives focused on:

- To promote the principle of equal treatment and opportunities between women and men.
- To achieve a balanced representation of women and men across all areas of the company.
- Ensure the absence of direct or indirect discrimination in the workplace on the grounds of sex, sexual orientation, gender identity, gender expression, or sex characteristics –



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especially those related to maternity, paternity, family responsibilities, marital status, or working conditions.

- Guarantee equal access for men and women to company training.
- Prevent sexual harassment and harassment based on sex, sexual orientation, gender identity, gender expression, or sex characteristics; and implement a code of conduct with preventive measures and corrective actions.
- Ensure equal pay between women and men and eliminate any gender pay gaps across all professional categories.
- Promote cultural change through communication and training initiatives on equality, at all organizational levels.
- To Support the work-life balance of all workers, regardless of gender.
- Integrate the gender perspective transversally across all services and management areas.
- To act as a driving force for equality in all stakeholders.

This plan has the following areas of work:

- Actions for follow-up and compliance.
- Actions related to employment, selection and hiring.
- Actions for training and development.
- Actions for professional promotion.
- Actions in the job classification.
- Actions in remuneration policy.
- Actions to promote co-responsibility.
- Actions to address female underrepresentation.
- Actions for the prevention of sexual violence at workplace.
- Actions in the field of occupational health.
- Actions against gender violence and support for victims.
- Actions to ensure inclusive language and communication.

To ensure the consistent application of the principle of equality across the organisation, the EROSKI Group has maintained, since 2005, an Equality Observatory. This internal governance tool plays a critical role in monitoring the application of gender equality principles throughout all areas and levels of the organisation. In alignment with our continued commitment to non-discrimination and equal treatment and following the approval of the EROSKI Group's 2023–2027 Equality Plan, we established a Group-wide Equality Committee. This committee serves all companies within the Group and is tasked with overseeing the implementation and progress of the Equality Plan, promoting diversity, and addressing related challenges across the organisation.

Furthermore, the EROSKI Group maintains an Internal Whistleblowing and Reporting Channel, which is accessible to all workers. As part of our workplace integrity framework, this channel is supported by two specific protocols to prevent and address sexual harassment in the workplace. These protocols ensure a confidential and secure environment for workers to seek guidance, report concerns, and resolve incidents in line with our commitment to a respectful and inclusive work environment.



Remediation measures for human rights impacts

The EROSKI Group maintains a strong commitment to a culture of compliance and ethical integrity. Individuals who report potential irregularities or unlawful behaviour are recognized as key contributors to the detection and prevention of misconduct. Their actions support not only the effective functioning of the EROSKI Group, but also broader societal well-being.

In this context, the Group ensures balanced and effective protection for whistleblowers, while also safeguarding the rights of individuals implicated in submitted reports and any resulting investigations. To facilitate this process, the EROSKI Group has established Internal Reporting Channels, accessible via an online platform available on the corporate website. These channels enable workers to report irregularities and behaviours that are inconsistent with applicable laws, the Codes of Conduct, or the Group's ethical principles and are not otherwise covered within the framework of regulatory compliance.

To encourage the use of the Internal Reporting Channel and to enhance the effectiveness of the Information System, anonymous reporting is permitted. The Group undertakes not to pursue the identity of informants who choose to remain anonymous. In addition, the EROSKI Group ensures that all workers are informed of the Codes of Conduct, as referenced in section <u>'3.1.2 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of this ESRS-S1 chapter'.</u>

3.1.2.2 Processes for engaging with own workforce and workers' representatives about impacts (S1-2)

As part of the due diligence process described in section <u>1.1.2.4 Statement on Due Diligence</u> (GOV-4) of chapter ESRS 2 - General disclosures', the EROSKI Group has processes for the participation of workers, including those who are members of the EROSKI cooperative, S.Coop. The highest hierarchical position that is operationally responsible for ensuring that such collaboration of its own personnel takes place, and the results serve as the basis for the company's approach, is the Group's Social Management. In this sense, we identify different models of interaction with workers:

- The EROSKI Group has implemented a structured and ongoing worker listening model that goes beyond traditional hierarchical communication and scheduled meetings. To ensure a deeper and more frequent understanding of worker perspectives, a continuous feedback system has been established, supported by online surveys. This model covers strategic dimensions (such as corporate culture), tactical aspects (such as worker engagement), and operational matters closely related to day-to-day work life (pulse surveys). This approach is aligned with our internal brand positioning and enables us to gather meaningful insights that support the enhancement of worker experience through active participation. In 2024, The Eroski Group conducted a comprehensive Business Commitment survey with the participation of 5,656 workers from all Group companies, excluding VEGALSA-EROSKI and FORUM. In addition, two pulse surveys were carried out, with participation from over 5,000 workers.
- In line with the cooperative principles of the EROSKI Group, particularly those of cooperation and participation, our governance model ensures that workers are involved



through structured participation forums at all levels of the organisational structure. This participation operates bidirectionally, enabling dialogue and decision-making both from worker-members to governance bodies and from these bodies back to the workforce. Employee representation within the various companies of the Group is also ensured through established Works Councils. These are present across different operational units, including supermarkets, hypermarkets, distribution platforms, and corporate headquarters, as well as within groups of centres.

As part of the double materiality assessment process, the EROSKI Group conducted consultations with all relevant stakeholders, including its own workforce, with the objective of capturing their perspectives and insights. The stakeholder group composed of the company's own personnel is therefore considered within the scope of the dissemination of this report, as referenced in section <u>11.3.2. Stakeholder Interests and Views (SBM-2) of this Chapter ESRS-2 General disclosures</u>',

The EROSKI Group has developed and is currently expanding an innovative culture of collaboration and innovation known as IMPACT. This initiative creates spaces and opportunities for all internal staff (both members and workers), facilitating idea generation and collaboration in the development of innovative projects. The methodology is designed to transform traditional ways of working by promoting agility, empowering individuals, and fostering collaboration through the activation of multidisciplinary teams, synergies, and cross-functional approaches across all processes of analysis, evaluation, and problem-solving.

Below, we explain in detail the collaboration processes with worker members, as well as with workers:

Workers (members)

As outlined in section<u>' 1.1.1.1 Interests and views of stakeholders (SBM-2) of chapter ESRS 2 - General</u> <u>disclosures</u>', worker members participate in various bodies within the Cooperative's structure, as specified in the Statutes.

Within this organized and structured framework, the following collaboration forums with worker cooperative members are identified:

- Monthly Centre meetings, where all workers receive information via the Delegates, who in turn collect their opinions, concerns, and suggestions on any area of interest.
- Delegated Committees communicate the issues raised in the Centre meetings to the Social Council.
- The Social Council transfers the topics proposed by the Delegated Committees to the Governing Council.
- The Governing Council, as the highest authority, is responsible for ensuring that the opinions and interests of the worker cooperative members are incorporated into its deliberations.
- The General Assembly is held annually, where issues identified in the Preparatory Meetings of the worker members are discussed. During this meeting, relevant matters from the Preparatory Meetings are shared with the Governing Council. This participatory system is activated in an organized and consistent manner, aimed at gathering the interests of all worker members and ensuring a commitment to both business and social management. It reflects self-demand, co-responsibility, and a continuous improvement approach grounded in self-management.



Worker members are governed by their own Articles of Association, which are further complemented by additional regulations related to internal law, such as policies, procedures, and other governing frameworks.

The Articles of Association serve as the overarching framework that defines the management principles for the individuals within the Cooperative, always ensuring the protection of human rights.

Workers (non-members)

The workers working directly in any of the companies within the EROSKI Group are governed by Spanish labour regulations as the regulatory framework for working conditions. Additionally, all agreements established with the worker representatives, as well as the company's own Collective Bargaining Agreement and the Sectoral Agreement for Large Retailers, stipulate the application of the Universal Declaration of Human Rights within their provisions.

Workers are represented in the different companies of the Group through the existing Employee Committees at various levels: from individual locations (supermarkets, hypermarkets, platforms, headquarters) to groupings of locations (the largest scope being at the provincial level), as specified in the applicable legislation. These Committees also establish Health and Safety Committees for the prevention of occupational risks and the health of workers.

These Committees are renewed every four years, and the number of representatives is adjusted according to the number of workers in the represented scope.

There is also a forum known as the Inter-Center Committee, which represents all smaller worker committees in the supermarket business, attended by the Labour Relations Management.

Meetings between the Employee Committee members and company representatives are held with varying frequencies, typically three or four meetings annually. These meetings are scheduled in advance and structured according to the agenda, ensuring that the concerns and interests of both parties are addressed. Interaction between the company and worker representatives also occurs, as needed, outside of the formal forums.

In addition to the participation and consultation mandated by law between the company and worker representatives, specialized forums or working groups are established for specific topics, such as the evaluation of Personal Protective Equipment (PPE), work tools, compensation systems, management of fixed-discontinuous workers, etc.

Communication channels are established between the company and workers and their representatives to ensure the effective transmission of information on relevant matters, enabling prompt communication and adequate advance notice, as required under applicable legislation.

3.1.2.3 Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3)

The EROSKI Group maintains a strong commitment to ensuring a safe and healthy working environment and has established procedures to manage and resolve any negative impacts affecting workers at its centers.



Workers may submit complaints or claims to the Social Department, either through their direct supervisor, the Regional People Department, or by contacting the People Administration function.

For issues previously reported concerning non-compliance with the Codes of Conduct, Criminal Risk Prevention Plans, or other internal and external regulations, an online reporting form is available through the organization's intranet and the corporate website (www.eroski.es). Workers may also request a personal interview with the Internal Information System Manager. At VEGALSA-EROSKI, a separate online form is accessible via the corporate website (www.vegalsa.es) and has also been disseminated to workers via QR code by email. This form is available to all stakeholders (including suppliers and contractors), except for customers, who have dedicated mechanisms for submitting complaints or claims. The EROSKI Group also operates an Internal Reporting Channel, accessible through an online platform available on both the intranet and corporate website, allowing any internal or external stakeholder to report irregularities or conduct inconsistent with the Group's ethical principles outside the framework of regulatory compliance. Further details of the Internal Information Channel are outlined in section '4.1.2.2. Business Conduct and Corporate Culture Policies (GI-I) from ESRS-GI Business Conduct' chapter details of the Internal Reporting Channel are specified.

The Head of the Compliance Office reports complaints received through the Internal Information Channel and the Social Area to the Regulatory Compliance Committee (CCN). The CCN is responsible for managing the Internal Reporting Channel and represents the Group before competent public authorities, supported by the Compliance Office in handling communications. The Channel ensures maximum confidentiality and anonymity of informants, the communicated information, and subsequent actions, utilizing a secure IT system designed to reinforce these guarantees and enable effective monitoring of inquiries and communications. The CCN reports its activities to the Audit and Compliance Committee of the Governing Council. The Audit Committee, in turn, supervises the established procedures for receiving queries and notifications and validates the responses provided.

Incident assessments are conducted in line with the Group's risk assessment procedures, with the participation of affected individuals where necessary, through consultations or interviews, alongside the involvement of relevant departments in the resolution process.

Upon implementation of the proposed resolution, validation of the new situation is carried out through objective means, including measurements, on-site controls, analysis of accident and health surveillance statistics, and direct consultations with affected parties.

Specific protocols are also in place for the prevention of and response to sexual harassment and harassment based on sex. These protocols are activated at the request of the alleged victim, who may approach their supervisor, Regional People Department, or a member of the Social Council. Upon receiving a complaint, an Investigating Commission is formed to conduct a confidential inquiry, culminating in a conclusions report submitted to the Directorate of People for determination of appropriate measures.

Currently, no formal system has been implemented to evaluate worker trust or satisfaction with the Internal Reporting Channel. Nevertheless, ongoing monitoring of its usage is conducted. In 2024, a total of 31 complaints related to Group personnel were registered. The EROSKI Group is considering the implementation of additional evaluation mechanisms, such as user feedback surveys, to better assess worker confidence in the Channel.



3.1.2.4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)

The EROSKI Group acknowledges the critical importance of identifying and proactively addressing factors that may significantly impact its workforce, both positively and negatively. All initiatives and measures outlined below are aligned with the material impacts, risks, and opportunities related to the company's workers, as identified in section <u>11.3.3 Material impacts</u>, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 General disclosures.

Actions to mitigate and prevent potential negative impacts or risks on the workforce encompass a broad range of issues, from occupational health and safety to professional development and worker well-being. The following measures have been implemented:

Occupational health and safety

- Regular risk assessments and preventive planning to ensure a safe working environment.
- Provision and enforcement of personal protective equipment (PPE).
- Ongoing monitoring of key health and safety indicators, including accident rates and corrective actions. Internal and external audits of Occupational Risk Prevention programs to ensure compliance and continuous improvement.
- Scheduled inspections and emergency drills to maintain readiness for critical situations.
- Health and safety training programs tailored to the specific roles and tasks of employees.
- Awareness campaigns to foster a safety-conscious work culture.
- Preventive consideration of workstation design to minimize physical strain.
- Coordination of preventive health measures across business activities to ensure consistent safety practices
- Health surveillance and wellness programs to monitor worker health.
- Health and wellness programs: ATHLON Preventive Physiotherapy Program (DAVID HEALTH SOLUTIONS Methodology), ERGOACTIV Comprehensive Health Program, Healthy Back Program, SOLUTIA Preventive Physiotherapy Program, Fisify.
- Introduction of medical apps, such as "Lankit Salud Eroski" and "Fem Sentir Caprabo," to facilitate health monitoring."
- Psychological counselling and work stress management through the STIMULUS program, available to all workers and their families.
- Training initiatives on pelvic floor health and breast cancer detection.
- Collaborative presentations on women's mental health in the workplace with Women Lab.

Work, personal and family reconciliation

- Implementation of a 5-day working week across all locations in the North commercial network (hypermarkets and supermarkets).).
- Hybrid work model at Headquarters, offering workers the option to work remotely up to 30% of the working week within a reference period of three months.



- Organization of the "Accomplices Conference" on co-responsibility, focusing on the equitable distribution of household chores and care, and promoting women's personal and professional growth.
- Adoption of digital disconnection regulations to protect rest periods, leave, and personal privacy.
- Review and update of A5 Permits regulations, exceeding legal requirements to provide additional worker benefits.

Attraction, training and development of workers

- Ongoing training and professional development programs, such as the Fresh Produce School, designed to enhance worker skills and knowledge.
- Launch of the 3rd edition of the School of Command (2024), aimed at developing internal talent for leadership roles.
- Regular performance evaluations (Log) and recognition programs to support worker growth.
- Delivery of specialized training on sexual harassment and gender equality for members of the Equality Commission, Management, and Human Resources departments.
- Promotion of women's career advancement through internal communication channels, highlighting female role models within the organization.
- Career development initiatives, including the Suma Programme, Managers with Potential, and the School of Command, with 69 participants trained in 2024 (64% of whom were women).
- Provision of Cooperative Insertion Training for 540 fixed-term workers in Phase 1 and 171 workers in Phase 2.

Diversity, Equity, and Inclusion

- Commitment to Equal Opportunities through the active implementation of the Equality Plan, valid through 2027.
- Creation of support networks for minority groups, including a partnership with the Red Cross and Fundación Once to provide job opportunities for women victims of gender violence.
- Ongoing review and monitoring of the Equality Plan, including:
 - Awareness campaigns for International Women's Day, LGBTI Pride Day, and Gender Violence Awareness Day
 - Re-launching of the Equalitarian Communication Guide to promote inclusive language and provide guidelines for more egalitarian communication
 - Commitment to the labour market inclusion of women victims of gender violence through national collaboration agreements and solidarity campaigns.
 - Over €133,000 donated through the *Centimos Solidarios* program to support organizations assisting women and children affected by gender violence.
 - Development of specific campaigns focused on gender-based violence, along with communication of protection protocols within the organization.
 - Implementation and dissemination of sexual harassment protocols, demonstrating a zero-tolerance policy for harassment, including genderbased, sexual orientation, or gender identity harassment.



Stable, quality employment with a living wage

- Annual reviews of remuneration to ensure salary increases maintain, and often exceed, workers' purchasing power.
- Employee participation in the company's share capital and performance-based profitsharing programs, providing a stake in the success of the organization.

Measures against gender-based violence

- Implementation and communication of protocols against sexual harassment
- Provide access to training on comprehensive protection against sexual violence across all levels of the organization.
- Inform and train all the workers, about the risks posed by sexual violence, with particular focus on female workers

To mitigate potential negative impacts or material risks and to capitalize on and amplify the positive impacts or material opportunities identified, the EROSKI Group has implemented a comprehensive set of actions:

Matters to be addressed	Performances	Method			
Stable and quality employr	nent with a living wage				
Workers Stability	Offer of Fixed-Term Partner contracts to workers with temporary contracts	Company statutes include the figure of Fixed-Term and Indefinite-Term Partners aligned with national employment stability policies.			
	Implementation of rotating work shifts across various work centers.	Rotating shift schedules established at the group's work centers.			
Working Time	Advance notification of work schedules.	Provision of work schedules two months in advance.			
	Reduction of excessive overtime	Adjustment of excess working hours within two months after they are incurred.			
	Adherence to sectoral collective bargaining agreements.	Adherence to sectoral collective agreements relevant to the local community where each workplace is located.			
Remuneration	Annual revision of Labour Standards for worker-members.	Annual establishment of proposed Labour Standards for implementation in the following year, subject to evaluation and approval by the Governing Council.			
	Participation of worker-members in share capital and business results.	Participation of worker-members in share capital and distribution of results.			
Diversity, Equity, and Inclusion					
Worker Information, Consultation, and Participation		Existence of the Works Council for Workers			
	Promotion of social dialogue mechanisms.	Preparatory Meetings, Delegate Plenaries, and the General Assembly serve as platforms to inform worker-members about the company's situation, labour			



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Matters to be addressed	Performances	Method
		policies, and business strategy during the current financial year.
		Availability of Internal Reporting Channels that ensure anonymity for workers when reporting sensitive or difficult situations.
Equality	Measures to ensure equal conditions for workers regardless	Implementation and monitoring of the equality plan: verification of the degree of development and compliance with the measures and assessment of results.
	of their gender.	Solidarity Remuneration Policy that reduces the wage gap of different professional categories
Work-Life Balance		
Extension of eligibility for family leave and flexible working time arrangements		Compendium of leaves included in our statutes that favour conciliation such as leaves of absence, Unpaid Leave (PNR), PNR for the care of children under 8 years of age, among others.
Work-life balance	Implementation of a 5-day work week.	Implementation of the 5-day week (extension in 2025).
	Implementation of hybrid working models at corporate headquarters.	Implementation of hybrid work in the Headquarters.
Occupational health and s	afety	
		Conducting periodic risk assessments. Developing and implementing preventive planning measures. Ensuring the proper use of Persona Protective Equipment (PPE). Monitoring key indicators, including
		accident rates and corrective actions. Performing internal and external audits related to Occupational Health and Safety Carrying out scheduled workplace
Health and safety	Implementation of occupational health and safety management systems.	inspections. Organizing emergency drills. Providing health and safety training tailored to the specific positions and task of workers.
		Launching awareness campaigns or health and safety practices. Incorporating a preventive approach in the physical design of workstations. Coordinating business activities to ensure compliance with health and safety regulations. Implementing health surveillance and wellness programs.



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Matters to be addressed	Performances	Method			
		Ensure strict verification processes to prevent the hiring of minors and to confirm compliance with the legal age of majority when recruiting young workers through our recruitment services.			
Child Labour and forced labour	Implementation of age verification measures and guarantee of free employment consent.	Implement robust control measures to ensure that neither our centers nor our collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers.			
		Collaborate with support networks and organizations that advocate for and assist minority groups, promoting inclusivity and social integration.			
Attraction, training and dev	elopment of workers				
		Fresh Food Schools			
		ensure that neither our centers nor our collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers. Collaborate with support networks and organizations that advocate for and assist minority groups, promoting inclusivity and social integration. Fresh Food Schools Management Schools Vocational Training Mentoring Programs Business Manager MBAs in collaboration with Enpresagintza-Mondragon University. A learning program about the Keys in Business Management and Management with the aim of better understanding the environment and making faster and more accurate decisions. Eroski SUMMA (Ed. No. 5): Autonomous work teams' program Employee recognition programs. (Krea Awards)			
		Ensure strict verification processes to prevent the hiring of minors and to confirm compliance with the legal age of majority when recruiting young workers through our recruitment services. Implement robust control measures to ensure that neither our centers nor our collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers. Collaborate with support networks and organizations that advocate for and assist minority groups, promoting inclusivity and social integration. Fresh Food Schools Management Schools Vocational Training Mentoring Programs Business Manager MBAs in collaboration with Enpresagintza-Mondragon University. A learning program about the Keys in Business Management and Management with the aim of better understanding the environment and making faster and more accurate decisions. Eroski SUMMA (Ed. No. 5): Autonomous work teams' program			
		Mentoring Programs			
Training and capacity building	Identification of training needs and provision of reskilling programs.	with Enpresagintza-Mondragon University. A learning program about the Keys in Business Management and Management with the aim of better understanding the environment and making faster and more			
		Ensure strict verification processes to prevent the hiring of minors and to confirm compliance with the legal age of majority when recruiting young workers through ou recruitment services. Implement robust control measures to ensure that neither our centers nor ou collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers. Collaborate with support networks and organizations that advocate for and assis minority groups, promoting inclusivity and social integration. Fresh Food Schools Management Schools Vocational Training Mentoring Programs Business Manager MBAs in collaboration with Enpresagintza-Mondragon University A learning program about the Keys ir Business Management and Managemen with the aim of better understanding the environment and making faster and more accurate decisions. Eroski SUMMA (Ed. No. 5): Autonomous worl teams' program Employee recognition programs. (Krea Awards) Innovation Programs (IMPACTO) Performance Evaluation			
		Innovation Programs (IMPACTO)			
		Ensure strict verification processes to prevent the hiring of minors and to confirm compliance with the legal age of majority when recruiting young workers through our recruitment services. Implement robust control measures to ensure that neither our centers nor our collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers. Collaborate with support networks and organizations that advocate for and assist minority groups, promoting inclusivity and social integration. Fresh Food Schools Management Schools Vocational Training Mentoring Programs Business Manager MBAs in collaboration with Enpresagintza-Mondragon University A learning program about the Keys in Business Management and Management with the aim of better understanding the environment and making faster and more accurate decisions. Eroski SUMMA (Ed. No. 5): Autonomous work teams' program Employee recognition programs. (Krea Awards) Innovation Programs (IMPACTO) Performance Evaluation			
Measures against gender-based violence					
	Enhancement of reporting	Existence of a Gender Violence Protocol			
Measures against gender- based violence	mechanisms, strengthening of sanctions against violence and harassment, and preventive training for management groups.	when recruiting young workers through our recruitment services. Implement robust control measures to ensure that neither our centers nor our collaborators' contractual arrangements involve any form of forced labour, while safeguarding the fundamental human rights of all workers. Collaborate with support networks and organizations that advocate for and assist minority groups, promoting inclusivity and social integration. Fresh Food Schools Management Schools Vocational Training Mentoring Programs Business Manager MBAs in collaboration with Enpresagintza-Mondragon University A learning program about the Keys in Business Management and Management with the aim of better understanding the environment and making faster and more accurate decisions. Eroski SUMMA (Ed. No. 5): Autonomous work teams' program Employee recognition programs. (Krea Awards) Innovation Programs (IMPACTO) Performance Evaluation			

With regard to the adoption of additional initiatives or actions implemented with the main objective of generating positive impacts for our own staff, it is worth noting:



Identified facts	Performances	Measures applied
	Provide training or capacity building on workers' rights to entities with which the company maintains business relationships	Leverage commercial influence with partners to encourage appropriate training for the development of
Commercial influence regarding actions related to products and/or services offered	Promotion of responsible recruitment practices and initiatives that ensure workers receive fair and adequate remuneration.	functions in our centers and promote the use of hiring models aligned with the collective bargaining agreement applicable to their area of operation. Initiatives that promote responsible hiring practices or ensure that workers receive fair and adequate remuneration.
Measures to	Implementation of professional development and retraining programs to support workforce adaptability.	Mandatory training programs to ensure compliance with current regulatory requirements.
mitigate negative impacts on your own workforce arising from transition stages	Provision of employment guarantees, including career counselling, guidance services, internal redeployment opportunities, and early retirement schemes, with full disclosure of such measures to workers.	Relocation or alternative employment termination measures in response to reduced activity resulting from various causes.

The EROSKI Group regularly monitors and evaluates the effectiveness of the actions and measures implemented to address material impacts on its workforce. Key mechanisms employed include:

- Internal and external audits or verifications related to quality, Occupational Risk Prevention, and other relevant areas, aimed at improving processes and preventive measures for workers.
- Legal advisory services for procedures and legal resolutions, ensuring compliance with labour reforms and regulations in various contexts.
- Impact evaluations and measurement systems, including stakeholder observations in new processes and pilot programs designed to enhance productivity across different operations.
- Feedback and suggestion mechanisms, enabling the collection and resolution of improvement suggestions from workers.

External performance assessments and benchmarking, gathering customer feedback that allows for improvements within the internal workforce and relative to competitors. The effectiveness of these actions is tracked using detailed parameters outlined in section '3.1.3.1 Goals related to the management of negative material impacts, the promotion of positive impacts and the management of risks and opportunities of materials (S1-5) of this chapter'.

To appropriately determine the necessary actions in response to negative impacts and risks affecting our workforce, the EROSKI Group employs structured processes to identify, assess, and respond effectively. This includes:

- Documenting processes: Creating detailed descriptions of the steps involved, from incident identification to the implementation of solutions.
- Defining criteria: Establishing clear criteria for evaluating the severity of incidents and determining the urgency of response.



- Identifying responsible parties: Clearly assigning responsibilities to individuals or teams involved in decision-making processes.
- Setting timelines: Defining deadlines for each stage of the process, from incident identification to corrective action implementation.
- Incident identification: Incidents are identified through whistleblower channels and regular worker surveys.
- Severity evaluation: The severity of incidents is assessed from both legal and social perspectives, considering impacts on workers, the organization's reputation, and other factors.
- Root cause analysis: A thorough analysis of root causes is conducted, involving affected workers in the process.
- Action definition: A report is generated outlining preventive, corrective, or continuous improvement measures, including disciplinary actions if necessary.
- Implementation and monitoring: A follow-up plan is established to assess the effectiveness of the actions taken.

Special attention is given to the Psychosocial Risk Assessment process and the Internal Whistleblower Channel as key components in the overall approach:

Psychosocial Risk Assessment

Psychosocial risks refer to conditions in the workplace related to work organization, task content, and the social environment, which can adversely affect the health (physical, psychological, or social) of workers. These risks are assessed across the entire workforce every five years, with VEGALSA-EROSKI conducting annual assessments in specific centers based on established risk parameters.

Following the psychosocial risk assessments, the results are presented, along with a general action plan. The methodology used is based on the F-PSICO method from the National Institute for Occupational Safety and Health, which includes a standardized 44-question survey (89 items) completed voluntarily, confidentially, and anonymously by active workers (partners, permanent, and temporary workers). The survey covers nine key areas:

- Working Time (TT)
- Autonomy (AU)
- Workload (CT)
- Psychological Demands (PD)
- Task Variety/Content (VC)
- Participation/Supervision (SP)
- Employee Interest/Compensation (ITC)
- Role Performance (DR)
- Social Relationships and Support (RAS)

Based on the results, each business unit develops specific action plans, including detailed followup and communication to workers.

Internal Whistleblower Channel

In compliance with the 2023 Law 2/2023 on the protection of whistleblowers, the EROSKI Group has adapted its existing Whistleblower Channel to align with this new legal framework. The updated channel allows for the anonymous and nominative submission of information and is



accessible through both the company intranet (Prisma and Nexo) and the corporate website. It is available to workers and external parties (excluding customers, who have their own communication channels).

The channel is managed by the Compliance Office, which reports to the Compliance Committee and the Audit and Compliance Committee (ACC), a delegation of the Governing Council.

For cases of harassment, the process follows legal requirements and involves reporting the outcomes to the Internal Whistleblower Channel after the corresponding CITSA (Committee for Investigating Harassment). The steps involved in handling a workplace harassment complaint are:

- Receiving the complaint: The complaint is recorded and assigned to a responsible party for CITSA coordination.
- Preliminary investigation: Initial information is gathered to assess the credibility and severity of the complaint.
- In-depth investigation: Interviews are conducted with involved parties, and evidence is collected.
- Analysis of findings: The investigation results are reviewed to determine if company policies have been violated.
- Defining actions: Decisions are made on disciplinary measures for the perpetrator and support measures for the victim, which are documented in an official report.
- Implementing actions: Agreed measures are carried out.
- Follow-up: Ongoing monitoring ensures the effectiveness of the measures and aims to prevent recurrence.

The EROSKI Group is committed to continuously identifying and resolving any material negative impacts on its workforce to prevent such impacts from occurring or worsening. This commitment is rooted in a comprehensive approach that includes health and safety, diversity and inclusion, working conditions, professional development, and compliance with regulations. Specific actions are implemented for each area, encompassing analysis, evaluation, innovation, compliance with regulatory changes, auditing, and corrective measures that evolve in line with the Group's Strategy.

Key actions include:

- In health and safety, implementing management systems for occupational health and safety, conducting regular risk assessments, and providing preventive training.
- In well-being, promoting access to health and wellness programs, stress management, and facilitating family-work reconciliation.
- In worker attraction, training, and development, offering continuous training, specialization programs, internal promotion opportunities, and enhancing employment stability through permanent contracts and more hours of effective work.
- In diversity, equality, and inclusion, supporting a culture of equality, responsible reconciliation, social responsibility, and a safe workplace. Partnerships with organizations like Cruz Roja and Fundación ONCE help provide job opportunities for underrepresented groups.

The importance of participatory principles is reflected in the Group's ongoing efforts to engage workers through formal and informal channels such as the Information Channel, worker



evaluations, psychosocial risk assessments, and consultations with worker representatives (Committees, Preparation Boards). Multidisciplinary working groups also facilitate the identification and resolution of potential impacts, fostering innovation and enhancing overall organizational performance.

The EROSKI Group allocates the necessary resources—internal professionals with expertise in labour, legal, health prevention, and training matters, as well as external consultants and legal advisors—to effectively manage the impacts identified

3.1.3 Metrics and Targets (MT)

3.1.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

The EROSKI Group has established the following global objectives, detailed by area:

Stable, quality employment with fair wages

In relation to stable employment, parameters and objectives have been established to address inadequate working conditions, worker commitment, productivity and satisfaction, remuneration, and other relevant aspects. The following periodic indicators are used to measure performance against these objectives:

Metric	Methodology and Key Assumptions
Quality employment policies	
Composition of the workforce according to the different territorial areas where it is located.	Analysis of worker perceptions across different zones and groups is conducted through various surveys included in the Listening Model (e.g., Engagement Surveys, Pulse Surveys). This approach aims to capture diverse perspectives based on geographic and demographic segments within the workforce.
Salary competitiveness	
Applicable Salary Scale for the Cooperative's Remuneration System	The salary scale ranges from 1 to 8, representing the ratio between the minimum and maximum remuneration within each company. Compliance with the salary scale is verified annually.
Effective dialogue with workers	
Maintaining Ongoing Social Dialogue	 Non-cooperative entities: Reliable, consistent, and trust-based relationships are maintained with major unions (e.g., CCOO, UGT, Fetico), including Compliance with the meetings required by law (Works Councils, Inter-centre Committees, etc.) Regular meetings with union secretaries and representatives. Maintenance of a consensual structure of Liberated Trade Union Members in accordance with the law. Cooperative entities: Social dialogue is facilitated through cooperative bodies, primarily the Social Council and Delegated



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Metric	Methodology and Key Assumptions						
	Committees, which participate in discussions on working conditions for worker-members within their competencies.						
Job Instability Due to Temporary and I	Job Instability Due to Temporary and Discontinuous Employment						
Number of people with existing temporary contracts each year.	The number of workers with temporary contracts and fixed- discontinuous contracts is analyzed annually by the EROSKI Group.						
Inadequate working conditions of own	workforce						
Number of voluntary departures that occur in the Group	Employee perceptions of working conditions are assessed annually through surveys within the Listening Model (Engagement, Pulse Surveys, etc.), alongside tracking the number of voluntary departures within the Group.						

Diversity, Equity, and Inclusion

The EROSKI Group maintains an ongoing commitment to fostering continuous social dialogue across all its companies, including both non-cooperative entities and cooperatives. In non-cooperative societies, this dialogue has facilitated the successful negotiation of collective processes in recent years — such as company Collective Agreements and Employment Regulation Files — all of which have been concluded with agreements reached with union representatives. Within the cooperative structure, discussions regarding the working conditions of members have been conducted through established internal governance bodies.

As an organization, EROSKI generates employment in rural and diverse communities. Additionally, we actively monitor the representation of women and the integration of socially marginalized groups. To track our progress, we utilize the following key performance indicators:

Metric	Methodology and Key Assumptions
Number of Collaborative Events with Foundations Promoting Social Inclusion	Annual monitoring conducted by each company/business within the Group to track the number of collaborative events held with foundations focused on social inclusion.
Number of Women on the Group's Management Committee Number of Women on the Management Committees of Each Company Wage Gap Between Workers by Each Company	To ensure equal pay, the Remuneration Record Sheet for each company is updated annually, and the Group's Remuneration Audit is updated every four years in compliance with applicable regulations.
Level of Commitment and Well-Being Among the Group's Employees	Employee perceptions of commitment and well-being are analysed through various surveys included in the Listening Model (e.g., Commitment, Pulse Surveys). These surveys aim to identify levers for improving worker commitment and well- being.



Number of People Hired from Vulnerable Groups Percentage of People with Disabilities Number of People from Vulnerable Groups Participating in Occupational Training Programs

These indicators are monitored annually by each company/business within the Group to track hiring and training participation of individuals from vulnerable groups and people with disabilities.

Work, personal and family reconciliation

As part of the objectives to enhance the balance between personal and professional life for EROSKI Group workers, efforts include the communication of existing work-life balance measures (labour standards applicable to member staff and collective agreements applicable to TCA staff), along with the monitoring of the following parameters:

Metric	Methodology and Key Assumptions
Communication of Existing Work-Life Balance Measures (labour standards for members and applicable collective agreements for TCA staff)	Work-life balance measures are communicated and updated through the Employee Portal to ensure accessibility and awareness among workers.
Number and Percentage of Persons Subject to Work-Life Balance Measures	The number of workers benefiting from work-life balance measures and their effectiveness are periodically assessed through surveys included in the Listening Model (e.g., Commitment, Pulse Surveys). These surveys analyse worker perceptions regarding the practical application of work-life balance measures.
Number of People with Temporary Contracts Each Year	Annually, the EROSKI Group analyses the number of workers with temporary contracts and the number of permanent discontinuous workers to monitor employment stability.
5-Day Calendar Pilot Project	A pilot project implementing a 5-day work calendar has been developed in 288 supermarkets, with plans for potential expansion to all centers within the Group. Employee perceptions of this measure's impact on work-life balance are evaluated through surveys in the Listening Model (e.g., Commitment, Pulse Surveys) to assess its practical application and effectiveness.

Health and safety Metrics

The EROSKI Group's health and safety performance is measured using the following key indicators:

Metric	Methodology and Key Assumptions
Development of Internal Criteria and Programs to Improve Physical and Working Conditions:	The EROSKI Group has various representative forums (depending on the business), the most
 Internal criteria of limiting the maximum height of pallets (180cm) and maximum weight (15k) 	important being the Health and Safety Committees and the corporate bodies of Eroski S. Coop.



due to the larger group of women in the company, almost 80%.

- Integration of the preventive look in the design of the physical models of the stores.
- Musculoskeletal health programs.
- Psychological help program.
- Telemedicine apps.

Updated Occupational Risk Prevention Management System Integrated at All Hierarchical Levels:

- Risk Assessment Procedure.
- Preventive Planning Procedure.
- Training and Information Procedure.
- Personal Protective Equipment Procedure.
- Health Surveillance Procedure.

The EROSKI Group has various representative forums (depending on the business), the most important being the Health and Safety Committees and the corporate bodies of Eroski S. Coop. Periodic indicators:

- Risk Prevention Audits (internal and external).
- Preventive planning.
- Accident rate.
- Scheduled inspections.
- Evacuation drills.

Attraction, training and development of workers

To assess the professional development and training of workers, as well as the investment in their development, along with the distribution of key profiles within positions included in the Board of Directors, the following parameters are used:

Metric	Methodology and Key Assumptions
No. of training hours	Training hours are monitored monthly, alongside key indicators related to training, to assess the scope and effectiveness of worker development programs.
Level of Commitment and Review of Levers for Improving Worker Commitment	Employee perceptions of commitment and well-being are analysed through surveys included in the Listening Model (e.g., Commitment, Pulse Surveys). These surveys aim to identify opportunities and levers for enhancing worker commitment and well-being across the Group.
Review of the overall coverage rate with an emphasis on key positions.	The overall coverage rate is analysed monthly, with specific monitoring of key positions to ensure adequate staffing and operational continuity.

Measures against gender-based violence

In order to effectively reduce and manage cases of violence and harassment, the EROSKI Group has established the following objectives:



Metric	Methodology and Key Assumptions
Communicate protocols against sexual or gender-based harassment	Communication through the internal mechanisms of hierarchical meetings and available on the intranet
Review the results of psychosocial risk assessments related to sexual and gender-based harassment conflicts	For each reported case of sexual or gender-based harassment, a dedicated Committee is established to investigate. Findings are reported to the Equality Plan Monitoring Committee and the EROSKI Group's Regulatory Compliance Committee (CCN). The CCN analyzes cases and types of harassment annually, with quarterly updates, and the Equality Plan Monitoring Committee reviews investigation conclusions to inform ongoing improvements.
Campaigns to Raise Awareness and Prevent Sexual and Gender-Based Harassment	Targeted campaigns are conducted through internal communication channels to raise awareness about behaviors constituting harassment, available reporting channels, and guarantees of confidentiality.
Access to Training for Comprehensive Protection Against Sexual Violence Informing and Training Staff, Especially Female Workers, on Sexual Violence as an Occupational Risk	Periodic communication and training campaigns are implemented for the entire workforce, with a focus on promoting comprehensive protection against sexual violence and fostering a safe, respectful workplace environment, particularly emphasizing the occupational risks for female workers.
Preparation and Approval of Workplace Harassment Protocols for Member Personnel Preparation and Approval of Workplace Harassment Protocols for TCA Personnel	Approval of the Workplace Harassment Protocols

The EROSKI Group has not yet defined additional quantifiable targets related to the Internal Responsible Operations (IRO) for its own workforce. However, the Group is committed to establishing these targets in the future, with the Sustainability Committee responsible for overseeing and driving this process. In the meantime, the EROSKI Group monitors the effectiveness of its policies and actions related to sustainability impacts, risks, and opportunities through the qualitative and quantitative indicators and parameters outlined earlier in this chapter. This monitoring is carried out as specified in the section <u>11.2.2 Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by them (GOV-2) of chapter ESRS 2 – General disclosures.</u>

3.1.3.2 Characteristics of workers in the company (S1-6)

As outlined in section <u>1.1.3.1 Strategy, business model and value chain (SBM-1) of chapter ESRS 2 –</u> <u>General disclosures</u>' the EROSKI Group's workforce as of 31 January 2025 consists of 27,625 individuals. The following breakdown provides further details regarding the composition of the EROSKI Group's staff as of the end of the 2024 financial year, specifically on 31st January 2025, categorized by their respective characteristics:



Workers by gender

	2024	2023
Man	6.526	6.375
Woman	21.099	21.051
Other	-	-
Total	27.625	27.426

¹It does not apply since in Spain it is not possible to legally register as belonging to a third gender, often neutral, which is classified as 'other'.

² Reference to note 26 on personnel expenses of 'Consolidated Financial Statements of Eroski, S.Coop. and subsidiaries'

Workers by contract type and gender

	2024			2023		
	Women	Men	Total	Women	Men	Total
No. of permanent workers	18.347	5.519	23.866	18.360	5.439	23.799
No. of temporary workers	2.752	1.007	3.759	2.691	936	3.627
Total	21.099	6.526	27.625	21.051	6.375	27.426
Number of workers on zero-hour contracts	-	-	-	_	-	-
No. of full-time workers ¹	13.759	5.595	19.354	13.553	5.522	19.075
No. of part-time workers ¹	7.340	931	8.271	7.498	853	8.351
Total	21.099	6.526	27.625	21.051	6.375	27.426

¹ Disclosure of information on full-time and part-time workers is voluntary

Regarding temporary contracts, it should be noted that, in the current year, 80% are replacement contracts, 11% are contracts for unforeseen events that arise during the year, and the remaining portion consists of one-off contracts for special campaigns throughout the year.

Workers who have left the Group during the reference period

		2024			2023	
	Men	Women	Total	Men	Women	Total
Voluntary resignation	447	840	1.287	451	738	1.189
Dismissal	170	271	441	162	355	517
Retirement	39	108	147	29	74	103
Death	4	5	9	8	7	15
Total	660	1.224	1.884	650	1.174	1.824
Worker Turnover rate	10.11%	5.80%	6.81%	10.20%	5.58%%	6.65%

¹To calculate the turnover rate, the company will use the total number of workers (voluntary + dismissal + retirement + death) for the numerator of the turnover rate.



	2024					20	23	
	< 30	> 50	30 - 50	Total	< 30	> 50	30 - 50	Total
Women	50	64	157	271	55	132	145	355
Management Level	-	1	-	-	-	-	-	-
Supervisory Level	-	1	5	6	-	4	4	8
Professional Staff	48	50	128	226	55	112	132	301
Senior Responsible Staff	2	12	24	38	-	15	26	41
Technical Staff	-	-	-	-	-	1	3	5
Men	62	32	76	170	39	37	83	162
Management Level	-	-	-	-	-	2	-	2
Supervisory	1	7	2	10	1	-	3	4
Professional Staff	60	22	64	146	38	27	74	140
Senior Responsible Staff	1	2	7	10	-	5	5	10
Technical Staff		1	3	4	-	3	1	6
Total	112	96	233	441	94	169	248	517

Number of dismissals by gender, age and professional category

Contract workers and by autonomous community

		2024			2023	
	Permanent	Temporary	Total	Permanent	Temporary	Total
Andalusia	199	19	218	199	19	218
Aragon	859	140	999	809	154	963
Asturias	404	130	534	395	73	468
Cantabria	276	34	310	286	27	313
Castilla y León	553	121	674	545	122	667
Catalonia	4.157	419	4,576	4,346	385	4731
C. Valenciana	20	0	20	16	0	16
Galicia	5,591	1,308	6,899	5,407	1,242	6,649
Balearic Islands	2,475	239	2,714	2,458	270	2,728
La Rioja	273	34	307	272	17	289
Madrid	243	17	260	218	22	240
Murcia	0	0	0	6	0	6
Navarre	1,174	239	1413	1,184	253	1,437
Basque Country	7,642	1,059	8,701	7,658	1,043	8,701
Total	23,866	3,759	27,625	23,799	3,627	27,426



Distribution of workers by professional classification

	2024		2023	
	No.	%	No.	%
Executive Level	75	0.27%	77	0.28%
Management Level	288	1.04%	281	1.02%
Supervisory Level	1,086	3.93%	1,100	4.01%
Professional Staff	22,478	81.37%	22,239	81.09%
Senior Responsible Staff	2,592	9.38%	2,648	9.66%
Technical Staff	1,106	4.01%	1,081	3.94%
Total	27,625	100%	27,426	100%

Annual average by type of contract and age

		2024				2023				
	Type of contract				יד	ype of co	ontract			
	Permanent	%	Temporary	%	Total	Permanent	%	Temporary	%	Total
< 30 years old	2,466	10.3%	2,068	49.5%	4,535	2,361	9.8%	1,892	48.3%	4,253
30 - 50 years old	13,504	56.3%	1,736	41.5%	15,240	14,287	59.4%	1,691	43.2%	15,978
> 50 years old	8,013	33.4%	376	9.0%	8,389	7,405	30.8%	333	8.5%	7,738
Total	23,983	100.0%	4,180	100.0%	28,163	24,053	100.0%	3,916	100,0%	27,969

		2024					2023			
	Working day mode				Working day mode					
	Full-time	%	Part-time	%	Total	Full-time	%	Part-time	%	Total
< 30 years old	2,769	14.1%	1,766	20.8%	4,535	2,579	13.3%	1,673	19.4%	4,253
30 - 50 years old	10,402	52.9%	4,837	57.0%	15,240	10,792	55.7%	5,186	60.3%	15,978
> 50 years old	6,508	33.1%	1,881	22.2%	8,389	5,990	30.9%	1,748	20.3%	7,738
	19,679	100.0%	8,484	100.0%	28,163	19,361	100.0%	8,608	100.0%	27,969



Annual average by type of contract and professional category

		2	024			2023				
	Туј	ce of cont	ract			Type of contract				
	Permanent	%	Temporary	%	Total	Permanent	%	Temporary	%	Total
Executive Level	74	0.3%	1	0.0%	75	74	0.3%	1	0.0%	75
Managemen t Level	287	1.2%	0	0.0%	287	282	1.2%	0	0.0%	282
Supervisory Level	1,090	4.5%	8	0.2%	1,099	1,104	4.6%	7	0.2%	1,111
Professional staff	18,882	78.7%	4,099	98.0%	22,981	18,940	78.7%	3,830	97.8%	22,770
Senior Responsible staff	2,572	10.7%	54	1.3%	2,626	2,599	10.8%	52	1.3%	2,651
Technical Staff	1,076	4.5%	19	0.4%	1,095	1,054	4.4%	25	0.6%	1,080
	23,982	100.0%	4.180	100.0%	28,163	24,053	100.0%	3.916	100.0%	27,969

		2024						2023		
	Working day mode				Working day mode					
	Full-time	%	Part-time	%	Total	Full-time	%	Part-time	%	Total
Executive Level	74	0.4%	1	0.0%	75	74	0.4%	1	0.0%	75
Managemen t Level	285	1.4%	2	0.0%	287	282	1.5%	1	0.0%	282
Supervisory Level	1,077	5.5%	22	0.3%	1,099	1,087	5.6%	24	0.3%	1,111
Professional staff	14,802	75.2%	8,178	96.4%	22,981	14,489	74.8%	8,281	96.2%	22,770
Senior Responsible staff	2,429	12.3%	197	2.3%	2,626	2,440	12.6%	211	2.4%	2,651
Technical Staff	1,012	5.1%	83	1.0%	1,095	989	5.1%	90	1.0%	1,080
	19,679	100.0%	8,484	100.0%	28,163	19,361	100.0%	8,608	99.9%	27,969

3.1.3.3 Coverage of collective bargaining and social dialogue (S1-8)

100% of the 19.134 workers who are not cooperative members (representing 69% of the total workforce) are based in the European Economic Area (EEA) and are covered by a collective agreement within the EEA. The Eroski Group does not have operations. staff. or subsidiaries in countries outside of Spain.



Numerous Works Councils exist within the various companies of the Eroski Group. some organized by individual work centers (such as hypermarkets. platforms. and headquarters) and others by groups of centers (by province). There is also an inter-centre committee that represents the supermarket business. attended by the Directorate of Labour Relations. It is important to note that the Eroski Group does not meet the criteria for establishing a European Works Council. a Works Council of the European Company (SE). or a Works Council of the European Cooperative Society (SCE). as operations are limited to Spain.

The Eroski Group primarily applies two collective agreements: one for the company and one for the sector. The sector agreement. covering department stores. was updated in 2023 through negotiations with unions from the employers' association. the National Association of Large Distribution Companies (ANGED). facilitating social dialogue. The Eroski supermarket collective agreement. signed in 2023. remains valid until 2027 and covers wages and working hours. This agreement was negotiated between the Directorate of Labour Relations and the unions. with a Joint Commission established to assist in its interpretation during its term.

In general, the process of social dialogue with non-cooperative member workers follows the framework outlined in the Workers' Statute, which governs the negotiation of collective agreements, redundancies, and other matters.

For cooperative member workers. the communication model is defined in the Bylaws and Internal Regulations. as detailed in section <u>1.1.2 Governance (GOV) in the chapter of the ESRS 2 – General disclosures</u> of this report.

There is no fixed. general period established for notifications related to operational changes. as the timeframes depend on the nature of the change. However. all deadlines established by legislation are always adhered to. In Spain. notice periods in collective agreements are governed by the Workers' Statute.

The overall percentage of workers. including temporary or casual workers. represented by workers' representatives is 91%.

3.1.3.4 Diversity Parameters (S1-9)

	2024		2023		
	No.	%	No.	%	
Men	35	81%	33	80%	
Women	8	19%	8	20%	
Total	43	100%	41	100%	

Gender distribution in number and percentage in Senior Management



Distribution of workers by age group

	2024		2023		
	No.	%	No.	%	
< of 30 years	4,091	14.81%	4,240	15.46%	
between 30 and 50 years old	14,836	53.70%	14,054	51.24%	
> 50 years old	8,698	31.49%	9,132	33.30%	
Total	27,625	100%	27,426	100%	

3.1.3.5 Adequate wages (S1-10)

The Eroski Group establishes fair and competitive salaries aligned with relevant benchmarks. considering factors such as job function. position. merit. and performance. These remunerations are designed in compliance with applicable regulations. ensuring equality and non-discrimination based on sex, race, or ideology, as well as guaranteeing equal pay for positions of equal value.

3.1.3.6 People with disabilities (S1-12)

As of the end of the 2024 fiscal year, individuals with disabilities represent 1.28% of the workforce at the Eroski Group. The Group has renewed its collaboration agreement with the INSERTA program of ONCE to progressively incorporate more individuals from this group over the coming years. In 2024, VEGALSA-EROSKI continued its collaboration with the Autism Galicia Federation to promote the labour inclusion of individuals with autism spectrum disorder (ASD). Additionally, the Group maintains its partnership with Down Coruña to jointly advance social integration through labour inclusion and the promotion of entrepreneurship for individuals with Down Syndrome.

Moreover, the Eroski Group strives to provide new opportunities for the labour inclusion of people with diverse abilities through its inclusive supermarkets. These are establishments fully managed by people with disabilities. The Group has been expanding this model, which began in 2015 in collaboration with *Gureak*, and further developed in 2017 with *Ampans* at CAPRABO and in 2019 with Soltra at VEGALSA-EROSKI,

The Group also focuses on enhancing social inclusion within its value chain, for this reason, it collaborates with suppliers such as the *Ampans* Foundation in Catalonia, a producer of *Muntanyola* cheeses, which promotes the labour integration of individuals with intellectual disabilities, mental illness, and those in vulnerable situations.

In 2024, FORUM worked closely with various training centers, associations, and foundations aimed at facilitating the labour integration of individuals with intellectual disabilities. Through these collaborations, seven individuals from different regions of Spain, including the Basque Country, Catalonia, and Navarra, were able to join the Group for internships. Their inclusion has supported the advancement of labour inclusion and provided them with new opportunities for professional development, fostering their integration into the workforce.



Throughout 2024, the Eroski Group established partnerships with several associations, including Gureak, Gaude, the Down Syndrome Association of Bizkaia, the Badalona Capac Foundation, and the Talleres *Guinardo* Foundation in Barcelona. These collaborations aim to facilitate the labour integration of individuals with intellectual disabilities, assist in student training, and provide internship opportunities at the Group's centers. Additionally, partnerships were formed with *Eragintza* (Bizkaia) and specifically with an occupational gardening centre.

In the Balearic Islands, the Group collaborated with the Menorca Foundation for People with Disabilities, the coordinating foundation, and the Son *Ferriol* Special Education Center, the collaboration in 2024 involved providing internships at the Group's stores.

Regarding accessibility measures at its establishments, the Eroski Group complies with current regulations. All opening and renovation projects are approved after verification by the competent authorities. Furthermore, the Group's model includes certain improvements for individuals with reduced mobility, such as lower fruit scales, lower-height information counters, and special shopping carts.

	202	24	20	23
	No.	% ¹	No.	% ¹
Executive Level	0	0.0%	0	0.0%
Management Level	3	0.8%	2	0.6%
Supervisory Level	9	2.5%	9	2.6%
Professional Staff	319	92.4%	312	89.7%
Senior Responsible Staff	15	4.2%	18	5.2%
Technical Staff	7	2%	6	1.7%
Total	353	100%	347	100%

Workers with disabilities by professional category

¹ Percentage of the total number of people with disabilities.

3.1.3.7 Training and capacity building parameters (S1-13)

The Eroski Group is committed to the development of its professionals across all areas, including stores, structures, platforms, and other diversified businesses. Internal talent development is a key component of the Group's strategy. In 2024, the Group further strengthened its focus on preparing workers to take on higher responsibility roles, with a total of 69 individuals participating in specific talent development plans, building upon the progress made in 2023. This effort has been particularly focused on preparing individuals for leadership positions, with an emphasis on generational succession.

Additionally, the Group has increased its training efforts in management and skills development, particularly among store workers, aiming to provide the best service to customers,

As a result of these initiatives, the Group has invested 45,699 additional training hours, representing a 19% increase in total hours, resulting in a cumulative total of 285,049 training hours.



Workers participated in regular performance evaluations and professional development assessments:

	2024				2023	
	Woman	Man	Total	Woman	Man	Total
Executive Level	20	51	71	18	41	59
Management Level	104	114	218	108	126	234
Supervisory Level	629	289	918	637	318	955
Professional Staff	11,378	2,985	14,363	11,455	2,741	14,196
Senior Responsible Staff	1,423	330	1,753	1,495	354	1,849
Technical Staff	494	345	839	472	356	828
Total	14,048	4,114	18,162	14,185	3,936	18,121

Average number of training hours for workers by gender and professional category

	2024			2023			
	Woman	Man	Total	Woman	Man	Total	
Executive Level	14,1	14,6	14,4	40,8	22,9	28,5	
Management Level	12,1	6,3	9,1	17,7	10,2	13,7	
Supervisory Level	12,5	16,4	13,7	20,2	17,6	19,3	
Professional Staff	9,4	11,0	9,8	7,4	7,8	7,5	
Senior Responsible Staff	10,0	10,4	10,0	9,4	9,6	9,4	
Technical Staff	18,0	20,3	19,0	17,9	18,8	18,3	
Total	9,9	11,8	10,3	8,5	9,5	8,7	

Total number of training hours by professional category

	2024	2023	%2024/2023
Executive Level	1,083	2,195	49,34%
Management Level	2,617	3,843	68,10%
Supervisory Level	14,931	21,261	70,23%
Professional Staff	219,387	167,279	131,15%
Senior Responsible Staff	26,032	25,017	104,06%
Technical Staff	20,999	19,756	106,29%
Total	285,049	239,351	119,09%



3.1.3.8 Health and Safety Parameters (S1-14)

At the EROSKI Group we are firmly committed to protecting and improving the health of our workers, carrying out proactive work in terms of health and safety.

Own workforce covered by the health and safety management system

	2024	2023
Men	100%	100%
Women	100%	100%
Other	100%	100%
Not notified	100%	100%
Total	100%	100%

¹In number of people, not in full-time equivalents,

Deaths as a result of work-related injuries and health problems

	202	4	2023	
	Women	Men	Women	Men
Number of deaths as a result of work-related injuries and health problems	0	0	0	0

Number and rate of recordable occupational accidents

	202	2024		3
	Women	Men	Women	Men
Total Accidents	836	368	835	413
Number of accidents with minor sick leave	833	368	834	413
Number of accidents with serious sick leave	3	0	1	0
Severity Rating 1	1,43	1,28	1,49	1,23
Frequency Index 2	24,66	32,31	24,82	37,04
Number of occupational diseases	39	5	40	5

¹ Days lost * 1,000 / Total hours worked

² Accidents with sick leave * 1,000,000 / Total hours worked

Number of hours of absenteeism

	2024	2023
Number of hours of absenteeism	4,485,002,26	4,261,643,65



3.1.3.9 Work-life balance parameters (S1-15)

One of the pillars of our Equality Plan, explained in section <u>'3.1.2.1 Policies related to own staff (SI-1) of this chapter</u>, consists of the reconciliation of personal and professional life. The Eroski Group provides additional leave beyond the statutory requirements and promotes flexible working environments and schedules to support a balanced integration of personal and professional life.

Family leave (% of workers)

	202	24	202	23
	Entitled to family leave	Who have taken leave for family reasons	Entitled to family leave	Who have taken leave for family reasons
Men	100%	6.50%	100%	6.24%
Women	100%	16.49%	100%	16.85%
Other	100%	0.00%	100%	0.00%
Not notified	100%	0.00%	100%	0.00%

Workers entitled to family-related leave are those covered by regulations, organizational policies, agreements, contracts, or collective bargaining agreements that grant rights to such leave, and who have notified the company of their entitlement or whose entitlement is recognized by the company.

Distribution of people with reduced working hours according to cause

			2024	4		
	Wom	an	Man		Total	
	No.	%	No.	%	No.	%
By legal guardian	1,932	96.55%	69	3.45%	2,001	79.47%
For family care	403	95.50%	19	4.50%	422	16.76%
Voluntary	87	91.58%	8	8.42%	95	3.77%
Total	2,422		96		2,518	
Persons entitled to this permit	21,099	100%	6,526	100%	27,625	100%

	2023						
	Woman		Man		Man Total		I
	No.	%	No.	%	No.	%	
By legal guardian	1,714	96.5%	63	3.5%	1,777	82%	
For family care	300	94.3%	18	5.7%	318	15%	
Voluntary	63	92.6%	5	7.4%	68	3%	
Total	2,077		86		2,163		
Persons entitled to this permit	21,051	100%	6,375	100%	27,426	100%	

Gender distribution of parental leave



		2024			2023	
	М	Н	Total	М	Н	Total
Number of people entitled to this permit	21,099	6,526	27,625	21,051	6,375	27,426
% of people entitled to this permit	100%	100%	100%	100%	100%	100%
Number of people who have taken parental leave	280	226	506	317	226	543
Number of people who have returned to work after parental leave in 2024	182	189	371	173	164	337
Rate of return to work after the end of parental leave in 2024	70,98%	84,96%	76,80%	75,50%	89,60%	81,80%
People who continue with the EROSKI Group 12 months after returning from parental leave in 2023	225	192	417	151	121	273

Gender distribution of people on leave according to cause

	2024					
	Woman		Man		Total	
	No.	%	No.	%	No.	%
By legal guardian	248	96,88%	8	3,12%	256	31%
For family care	159	94,1%	10	5,9%	169	20%
Voluntary	316	78,8%	85	21,2%	401	49%
Total	723		103		826	
Persons entitled to this permit	21,099	100%	6,526	100%	27,625	100%

	2023					
	Woman		Man		Total	
	No.	%	No.	%	No.	%
By legal guardian	176	73,6%	63	26,4%	239	19%
For family care	55	75,3%	18	24,7%	73	6%
Voluntary	922	99,5%	5	0,5%	927	75%
Total	1,153		86		1,239	
Persons entitled to this permit	21,051	100%	6,375	100%	27,426	100%

3.1.3.10 Remuneration parameters (pay gap and remuneration) (S1-16)

The EROSKI Group's Remuneration Policy is based on the principles of non-discrimination based on gender, race, or ideology, and equal pay for equal-value positions. In this regard, the reference compensation by professional category at the EROSKI Group is equal between men and women. The evaluation of each role through an international points system determines its corresponding salary level in each entity. The gender pay gap, which is narrow and progressively decreasing, is primarily due to the uneven distribution of women and men across various levels of responsibility within the same professional category and the historical evolution of salaries. It is expected that this gap will gradually narrow, thanks to the natural renewal of the workforce and an increasing presence of women in higher-responsibility roles within the same professional category.

The gender pay gap, calculated according to the methodology outlined in the CSRD regulations, stands at 13.2% in 2024. This figure is based on the total annual compensation (fixed plus target variable remuneration) of all workers of the EROSKI Group in Spain, considering the reference annual working hours.

Wage gap (euros)

	202	2024		3
	Men	Women	Men	Women
Average gross hourly pay	14.17	12.30	14.17	12.52
Wage gap1		13.20%		11.70%

¹ ((Average Gross Hourly Earnings for Male Workers - Average Gross Hourly Earnings for Female Workers) / Average Gross Hourly Earnings for Male Workers *100)

The EROSKI Group applies the principle of salary solidarity throughout the organization in alignment with its core values, ensuring that corporate culture is reflected in its daily operations. This results in a narrow salary range between positions with lower responsibility and senior management. Specifically, at EROSKI S.COOP., the salary range in 2024 was 8.14%. As a result, the ratio between the total compensation received by the highest-paid individual and the median compensation of the rest of the workers within the cooperative stands at 6.98. This significantly contrasts with companies listed on the IBEX 35, where, according to 2023 data from the Fundación 1º de Mayo, top executives earn, on average, 89.6 times more than the median salary of the rest of the workforce.

Ratio of the total annual remuneration of the person with the highest salary to the average total annual remuneration of all workers (excluding the highest paid person)

	2024		2023	3
	EROSKI Group	EROSKI. S.COOP.	EROSKI Group	EROSKI. S.COOP.
Considering all employees	13.3	11.1	11.5	10.9
Considering only those who have been registered for the entire year	9.0	7.0	7.8	7.3

The Remuneration Committee, appointed by the Management Board and the Social Council, is responsible for defining the remuneration levels within the cooperative, once the tasks to be performed and the required skills and competencies for each position are evaluated. Proposals for salary updates within the cooperative are made by the Social Directorate, which, after presenting them to both the Management Board and the Social Council, are validated by the Management Board and approved by the Governing Council. The Nomination and Remuneration Committee proposes the remuneration policy for senior management to the Governing Council.



In the EROSKI Group, remuneration is public, gender equal, and based on the role rather than factors such as seniority or individual negotiations. To facilitate the recruitment and retention of talent, the external competitiveness principle is applied, adjusting remuneration to the most common levels in the industry. For example, under the supermarket collective agreement, the minimum base salary is 6.75% higher than the statutory minimum wage in Spain.

Externally, remuneration solidarity means that the compensation of the Management Board is between 66% and 75% lower than the market value, In 2024, the total remuneration, comparable to the market, for the General Management and members of the Management Board amounted to €1,104,328, This amount slightly decreased from €1,142,486 in 2023, due to salary adjustments for inflation, the cooperative's results, and a reduction in the CDE. Additionally, the average remuneration of the Management Board members in 2024 was €122,703. This significantly contrasts with publicly listed companies in Spain, where, according to 2022 data from the CNMV, the average compensation for senior management is six times higher than that of the average member of the EROSKI Management Board. The ratio of the average remuneration of the Management Board to that of other workers is 3.5 at EROSKI S. Coop. and 4.1 at the other companies within the Group. In contrast, within the IBEX 35, the ratio of the average remuneration of the board to the average salary of their workers is 19.4, according to 2021 data published by the Fundación 1° de Mayo.

Furthermore, members of the Governing Council, the highest governing body, do not receive any fixed or variable remuneration for their role, except for travel expenses related to attending meetings of this body.

Average remuneration and its evolution disaggregated by gender (euros)

	2024	2023
Women	21.079	20.408
Men	23.249	23.114

Average remuneration and its evolution disaggregated by age (euros)

	2024	2023
<30	19.218	17.821
30-50	21.308	20.722
>50	24.369	23.228

Average remuneration and its evolution disaggregated by professional classification (euros)

	2024	2023
Address	90.513	83.366
Management	56.789	54.363
Command	37.635	34.710
Professional	19.836	18.713
Responsible	24.733	23.334
Technician	36.040	34.826
Total	21.650	21.036



	A 10 1			Λ λ1
Average remuneration	of directors	and managers	by dender	(euros)
				V · · · · · · · · · · · · · · · · · · ·

	2024	2023
Women	135.615	126.420
Men	116.247	109.032
Total	122.703	114.249

¹ Including variable remuneration, allowances, compensation, payment to longterm savings pension systems and any other perception

3.1.3.11 Human Rights Incidents, Grievances and Serious Incidents (S1-17)

During the reference period, the EROSKI Group submitted 58 communications through the channels provided for its staff to express their concerns: Internal Reporting Channels and other internal channels within the Social Area (line of command).).

Communications received

		2024			2023	
	Internal Reporting Channel	Other internal channels	Total	Internal Reporting Channel	Other internal channels	Total
Harassment	6	13	19	4	8	12
Discrimination	0	0	0	5	0	5
Other reasons	39	0	39	0	0	0
Total	45	13	58	9	8	17

In compliance with applicable regulations, during the reference period, 19 harassment communications were received, of which 3 cases were confirmed. These cases were addressed by the Harassment Inquiry Committee established for this purpose, ensuring confidentiality and protection for those raising concerns. The remaining communications related to other issues such as preferential treatment towards colleagues, disrespectful behaviour, violations of internal protocols, and discrepancies in schedules and clocking-in.

Regarding financial implications, no payments have been made for fines, sanctions, or compensations related to the cases and claims mentioned above. Should any payments be made for these reasons, they would be presented in 'Note 25 Other Expenses in the Consolidated Financial Statements of Eroski. S.Coop. and Subsidiary Companies for the year ending 31st January 2025'. The Eroski group continues to work on improving policies and procedures to prevent future incidents and foster a safe and respectful work environment for all.

The Eroski group has not recorded any cases of severe human rights incidents, such as forced labour, human trafficking, or child labour among its staff during this period. The absence of such cases reaffirms the group's commitment to adhering to the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.



3.2 ESRS S2 – Workers in the Value Chain

3.2.1 Strategy (SBM)

3.2.1.1 Stakeholder Interests and Views of Stakeholders (SBM-2)

As outlined in section <u>11.3.2</u> <u>'Stakeholders' Interests and Perspectives (SBM-2)' of Chapter NEIS-2</u> <u>General disclosures'</u>, the Eroski group promotes interaction and cooperation among individuals, groups, collectives, and organizations that are part of its stakeholder groups, with the aim of integrating their interests, opinions, and rights into its sustainability strategy. To facilitate this, the group employs several communication channels and mechanisms, through which information from different stakeholder groups is received and managed by the Sustainability strategy.

When referring to value chain workers, the Eroski group includes the workers of upstream and downstream agents, as detailed in section workers <u>'1.1.3.1 'Strategy, Business Model, and Value Chain (SBM-1)' of Chapter NEIS-2 General disclosures'</u>, and further described in this section, These workers are a key group to consider.

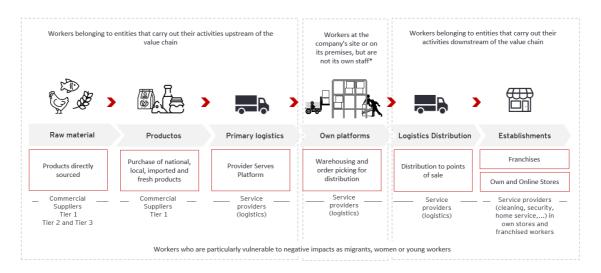
Value chain workers do not participate directly in the definition of the Eroski group's strategy and business model. Current legislation regarding the illegal transfer of workers (Article 43 of the Workers' Statute) stipulates that companies may not establish direct individual contact with workers who do not belong to their own staff. Such contact can only occur through the representative of the supplying company, either during the hiring process or during the execution phase of the contract. The Eroski group establishes a strong contractual relationship with supplier companies, which assume direct responsibility for managing their workers, being obligated, under the environmental and social protection clauses incorporated in the contracts, to comply with these requirements.

The Eroski group has two main channels for collecting information regarding the interests, opinions, and rights of value chain workers. Both initiatives are explained in detail in section '3.2.2.2 Processes for Collaborating with Workers in the Value Chain in Terms of Impacts (S2-2)' of this chapter.

Additionally, the Eroski group has another source for incorporating the interests, opinions, and rights of stakeholders through various consultations carried out during the periodic updates of the Double Materiality Analysis process. The process is described in detail in section <u>1.1.4.1</u> <u>Description of the Process for Determining and Assessing Material Impacts, Risks, and Opportunities (IRO-1)' of Chapter NEIS-2 General disclosures'.</u>



3.2.1.2 Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model (SBM-3)



As part of its information disclosure scope regarding value chain workers, the Eroski group has considered all Tier 1 supplier companies that may be significantly impacted by the group's activities. Currently, the Eroski group does not have information regarding Tier 2 or Tier 3 supplier companies.

The following outlines the different types of value chain workers potentially impacted, either negatively or positively, by the activities of the Eroski group and its value chain, included within the scope of this report:

Workers operating on the company's premises or facilities but not employed by the EROSKI Group: This includes workers involved in security services, maintenance, cleaning, and logistics

EROSKI Group employs external personnel in our stores and facilities for specialized services such as security, maintenance, and cleaning. These contractors are bound by applicable collective agreements, particularly in the security and cleaning industries, which include clauses that require workers to be subcontracted in the event of a contractor change, In the maintenance sector, we collaborate with around 500 contractors who provide services across our commercial network, covering areas such as refrigeration, climate control, electrical work, civil engineering, locksmith services, store equipment, pest control, and legionella prevention.

Many of these contractors use Coodinaware, a tool that ensures greater visibility for controlling and monitoring documentation related to the Coordination of Business Activities (CBA). This tool allows EROSKI Group to verify the documentation status of contractors and their workers, while tracking the progress of compliance with legal obligations outlined in Article 42 of the Workers' Statute for contractors managed under our centers.

Our logistics network comprises 23 owned platforms and 10 third-party platforms, facilitating the nationwide supply of all EROSKI Group establishments. Aligned with our environmental and social commitments. EROSKI Group collaborates with the Spanish Association of Commercial Coding (AECOC), a major business organization that represents all stages of the value chain, including the primary sector, industry, distribution, and intermediate operators. AECOC conducts an annual



benchmarking study on distribution trends, including the human capital of workers in the sector. EROSKI Group is deeply invested in talent management, considering it a key challenge in managing various areas of the supply chain.

The logistics operators collaborating with EROSKI Group operate within Spain, ensuring compliance with current legal provisions, particularly those related to labour rights and safety. These operators also commit to respecting environmental laws aimed at minimizing adverse effects on people and the environment. Additionally, they adhere to the United Nations Convention on the Rights of the Child (1989), which prohibits child exploitation, and strictly refrain from utilizing forced or compulsory labour, as per ILO Convention No. 105 (1957) on the abolition of forced labour.

Workers engaged in earlier stages of the value chain, such as product or logistics suppliers:

This group mainly consists of workers from the Eroski group's Tier I product suppliers. The Eroski group acquires and distributes products from these suppliers. Suppliers are categorized as follows:

By location:

- Local suppliers: Small regional producers,
- Suppliers and national creditors: suppliers located in Spain,
- Intra-community suppliers and creditors: suppliers from European Union member countries (Outside Spain),
- Import suppliers and creditors: Suppliers from non-EU countries

By product brand:

- Private Label Suppliers: Suppliers producing products for Eroski group's private labels,
- Manufacturer brand suppliers: Suppliers producing products under their own brands.

Number of suppliers of goods and service creditors by classification

	2024	2024		2023	
	No.	%	No.	%	
Domestic suppliers and creditors	9,278	95.80%	9,166	96.10%	
Intra-EU suppliers and creditors	300	3.10%	263	2.76%	
Import suppliers and creditors	107	1.10%	109	1.14%	
Total	9,685	100.00%	9,538	100.00%	
Private Label Providers	964	9.95%	986	10.34%	
Local suppliers	2,027	20.93%	2,071	21.71%	

It is important to highlight that the majority of our suppliers are domestic, and their workforce operates under the Spanish legal framework and its applicable labour regulations.

Further details regarding our engagement with international suppliers are provided in Section 3.2.2.4 Taking measures related to the Material impacts on workers in the value chain,



approaches to managing material risks and taking advantage of material opportunities related to workers in the value chain and the effectiveness of such actions (S2-4)' of this chapter.

Workers in Downstream Value Chain Entities (e.g., logistics, distribution or franchise Workers)

At EROSKI Group, we operate a broad network of food business franchises across Spain, Gibraltar, and Andorra. Additionally, we manage a franchise in the leisure and sports sector located in Aranda de Duero, Burgos, under the company FORUM. Detailed information regarding the number of centers, their activities, and locations can be found in the table 'Distribution of physical establishments by autonomous community and business in chapter ESRS 2 - General disclosures'. All of our franchises are governed by a contract known as the 'Integral Franchise Agreement,' which ensures, as the franchisor, that we maintain control over the network's identity and ensure compliance with the agreed-upon conditions.

All franchise operations are governed by a Comprehensive Franchise Agreement, under which the EROSKI Group, as franchisor, exercises oversight to ensure the preservation of brand identity and compliance with stipulated conditions.

Regarding franchise workers, the agreement establishes that franchisees must adhere to the fundamental principles of the International Labour Organization (ILO) and the principles of the United Nations Global Compact, as referenced in Section <u>'3.2.2.1. Policies Related to Value Chain</u> <u>Workers (S2-1)' of this chapter.</u>

Furthermore, the relationship with downstream logistics service providers is described in the section 'Workers who carry out their activity at the company's site or in its facilities, but do not belong to its own personnel: such as security, maintenance, cleaning and logistics service workers.'

Workers particularly vulnerable to negative impacts, such as migrants, women, and young workers

Vulnerable groups, including migrant workers, women, and young workers, are present across all phases of the value chain. In alignment with this reality, the EROSKI Group has established an Equality, Diversity, and Inclusion Policy whose commitments extend throughout the value chain. This policy prohibits all forms of discrimination, promotes equal opportunity and inclusion, and defines procedures for the prevention, elimination, and remediation of any discrimination incidents,

Indirect contributions to inadequate labour conditions in the value chain are recognized as a potential negative impact, particularly among higher-risk suppliers, such as those in the textile sector and non-food product sectors located in Asia, Vulnerable workers—including migrants, women, and young individuals—are particularly at risk, regardless of the phase of the value chain in which they operate, Inadequate labour conditions could generate instability within the value chain of the EROSKI Group, lead to human rights violations with potential sanctions, and result in reputational and brand image damage.



3.2.2 Impact, Risk and Opportunity Management (IRO)

3.2.2.1 Policies related to value chain workers (S2-1)

The values and principles that define the corporate culture of the EROSKI Group are reflected in a comprehensive set of practices and policies designed to foster an environment of responsibility and regulatory compliance across all business activities, These practices are applied throughout the EROSKI Group and, where appropriate, extended across the entire value chain, A full list of existing policies within the EROSKI Group, categorized according to the MDR-P criteria, is available in Section 1.1.4.3 Policies adopted to manage material sustainability matters (MDR-P) of chapter ESRS 2 – General disclosures'.

This chapter specifically identifies and briefly describes the policies applicable to workers within the value chain, recognizing that the EROSKI Group's social and environmental commitments extend to both suppliers and franchisees,

Commitment to human rights

As outlined in section <u>1,1,2,4 Statement on Due Diligence (GOV-4) of ESRS-2 General Disclosures</u>, The EROSKI Group acknowledges the critical importance of upholding and protecting human rights, This commitment is formally established in the Human Rights Policy, accessible in Section <u>1,1,4,3 Policies Adopted to Manage Material Sustainability Matters (MDR-P)</u>.

Key internal regulations that directly or indirectly contribute to human rights protection include:

- Code of Conduct,
- Criminal Risk Prevention Plans,
- Anti-Corruption Policy,
- Equality, Diversity, and Inclusion Policy,
- Data protection and privacy regulations,
- Anti-Money Laundering and Counter-Terrorist Financing Manual
- Sexual Harassment Prevention Protocols,
- Policies related to Sustainability and Environmental Protection,
- EROSKI's Health and Sustainability Commitment Decalogue

As a prerequisite for participation in the EROSKI Group's value chain, all suppliers and franchisees must demonstrate responsible workforce management and full legal compliance, Commercial relationships are contingent upon adherence to human and labour rights principles, Supplier contracts include clauses referencing the Compliance and Criminal Risk Prevention Plans, the Code of Conduct, the Summary of the Internal Control Body Regulations, and the Summary of the Whistleblowing Channel Regulations, outlining the fundamental principles governing these matters, Additionally, internal regulations promote anti-corruption measures in supplier and contractor management,

The EROSKI Group's foundational principles are aligned with the requirements of the International Labour Organization (ILO) and the United Nations Global Compact, of which the EROSKI Group has been a signatory since 2002,

Fundamental principles of human and labour rights

Prohibition of child labour,



- Prohibition of forced or compulsory labour,
- Provision of a safe and healthy working environment,
- Respect for freedom of association and the right to collective bargaining,
- Prohibition of discrimination in any form
- Prohibition of corporal punishment, mental or physical coercion, and verbal abuse
- Compliance with legal standards for working hours and holidays
- Fair remuneration in line with sector regulations, ensuring the coverage of basic needs and some discretionary income,
- Implementation of management systems to ensure internal communication and compliance with these standards
- Promotion of non-discrimination, inclusion, equal opportunities, and professional development
- Assurance of occupational health, safety, and working conditions
- Respect for freedom of association and collective bargaining rights
- Guarantee of privacy and data protection
- Commitment to sustainability and environmental stewardship
- Respect for local communities
- Provision of safe and healthy products
- Active prevention of corruption and money laundering
- Fair competition practices
- Commitment to fiscal responsibility

In 2024, no incidents were reported involving violations or breaches of the United Nations Guiding Principles on Business and Human Rights, nor the ILO Declaration on Fundamental Principles and Rights at Work, among workers within the EROSKI Group's value chain.

Code of Conduct

The purpose of the Codes of Conduct is to summarise the behavioural guidelines that must guide the daily work of directors and workers and the scope of application of the workers who perform functions within the EROSKI Group, The Codes of Conduct state that all persons affected by these Codes must report irregular conduct detected by third parties and, in particular, supplier companies, contractor companies, other commercial partners or external collaborators, therefore, by the Workers in our Value Chain.

The EROSKI Group's activities are carried out with respect for human rights and public freedoms, in accordance with internationally accepted laws and practices, Among the standards that the organization takes as a reference are the International Bill of Human Rights and the fundamental conventions of the International Labour Organization (ILO) on labour practices, and it does not admit practices contrary to these principles, Nor between their supplier companies, contractor companies or, in general, collaborating companies.

In the EROSKI Group, the management of people and relations between workers is always based on scrupulous respect for the dignity and rights of the Group's workers and our value chain.

Anti-Corruption Policy

The Anti-Corruption Policy is intended to establish a zero-tolerance stance toward illicit acts and any conduct that breaches honest, responsible, and lawful behaviour. This policy reflects the



EROSKI Group's commitment to eradicating corruption across all business activities and applies to all Group entities, suppliers, and business partners, including workers within the value chain.

Human Rights Policy

The Human Rights Policy formalizes the EROSKI Group's commitment to respecting and promoting the human rights of all stakeholders engaged with the Group.

The commitments outlined in this Policy guide the decisions and actions of all individuals associated with the EROSKI Group, including commercial partners and external collaborators.

3.2.2.2 Processes for Engaging with Value Chain Workers about impacts (S2-2)

The EROSKI Group is committed to proactively supporting stakeholders across its value chain, contributing actively to the transition toward a resilient, ethical, transparent production system that fosters wealth creation and employment. As part of its ongoing due diligence processes regarding workers within the value chain, the EROSKI Group promotes the creation of collaborative environments—an approach that is deeply rooted in its cooperative origins—and delivers economic, environmental, social, and cultural benefits.

EROSKI Group's participation in associations and sectoral dialogue

The EROSKI Group maintains indirect collaboration through participation in sectoral associations and is an active member of the Sustainability Committee of the Spanish Commercial Coding Association (AECOC), alongside other companies from the food distribution and manufacturing sectors, With a comprehensive view of the value chain from source to consumption and a multisectoral approach, the EROSKI Group works to enhance sustainability and transparency to improve the competitiveness of all agents within the food value chain. Among the key areas of focus is the "Commitment to People and the Community," which addresses topics such as work-life balance, diversity, inclusion, and labour development through social initiatives. In 2024, the Committee conducted a sustainability benchmarking exercise with the support of several non-governmental organizations (NGOs), establishing a foundation for the development of future action plans and projects.

Development of support and collaboration programs with our suppliers

In 2022, the EROSKI Group launched the Local Producers Support Program as part of its commitment to strengthening supplier relationships and fostering local community development. This initiative, grounded in dialogue and continuous improvement, aims to promote the sustainability of the local agri-food sector, with support directed toward smaller producers, The primary objectives of the Program are to:

- Strengthen knowledge-sharing and collaboration with local suppliers of the EROSKI Group,
- Provide training and support across the value chain to facilitate the transition toward more sustainable production systems,
- Guide suppliers toward achieving higher product quality standards
- Enhance transparency with stakeholders, especially consumers, regarding the sustainability practices associated with products and the value chain,



The Program seeks to effectively implement strategies and practices that improve environmental, social, and corporate governance (ESG) performance across the food supply chain.

Through continuous collaboration and dialogue with suppliers, the EROSKI Group has identified the significant challenges faced by many, particularly small and medium-sized enterprises (SMEs), in adapting to evolving regulatory requirements and increasing consumer expectations regarding sustainability, The EROSKI Group aims to serve as a catalyst throughout the supply chain, both upstream, by supporting the adaptation of food production processes toward more sustainable models, and downstream, by providing consumers with relevant sustainability information to enable more informed and responsible purchasing decisions.

The initiative has been structured into distinct phases, beginning with a comprehensive assessment of the current status of participating suppliers. Following this initial diagnosis, the Program offers tailored value-added content designed to strengthen suppliers' knowledge and resources for optimizing processes and products. Participants complete a customized questionnaire that evaluates various dimensions of product and organizational quality, specifically addressing food quality, nutritional standards, commercial practices, environmental and social responsibility and corporate governance.

Food	A Nutritional -	(R) Commercial	Environmental	Social	Governance
 Security System External Quality Certifications HACCP System Traceability Material Analysis Final Product Analysis Alert Management Allergen Review Customer Complaint Management Legal Compliance (Sanctions) 	 Nutritional Balance (AESAN Limits) Nutritional Labeling (Nutri-score) Elimination of Controversial Substances 	 Origin with differentiated quality (IGP, DOP, C'Alial, Reyno Gourmet, Eusko Label, Galicia Calidade, etc.) 	 Seals and certificates Animal welfare Eco-design of packaging Energy and sustainable mobility Water Carbon footprint Biodiversity Emissions Food waste and waste Environmental Compliance 	 CSR management systems Labour rights (health and safety, quality of employment, equality, training) Social action Economic development of the environment (hiring, local value chain, growth) Legal Compliance (Sanctions) 	 Transparency of objectives and commitments Code of conduct or ethics Criminal risk prevention Employee training in sustainability

Based on the responses collected, the EROSKI Group prepares personalized reports for each supplier, providing individual assessments alongside sector-wide comparisons, These reports highlight each supplier's strengths, areas for improvement, and contributions to the Sustainable Development Goals (SDGs), In addition, sectoral reports are generated for each Autonomous Community where the Program is active, enabling the identification of priority areas across most companies, This approach informs the development of targeted training content to reinforce key topics, Collaboration with local stakeholders, such as food industry clusters and public sector agencies, is actively sought to support these initiatives.

The Program was launched in 2022 in the Basque Country and has been progressively extended to other regions: Galicia in 2023, and Aragón and Navarra in 2024, To date, more than 350 companies are actively participating in the initiative.



Collaboration with value chain workers

The EROSKI Group is committed to managing information received from stakeholders regarding workers within the value chain, as well as any sustainability-related matters, ensuring that such information is systematically processed and analysed by the Sustainability Committee.

Operational responsibility for collaboration and engagement with value chain workers is distributed according to the specific agent within the chain. The Local Product Commercial Management Division leads collaboration efforts with local suppliers due to its direct relationship with them. In parallel, engagement with workers associated with franchise client companies is governed by the Franchise Division, which oversees all related management activities.

More broadly, the Compliance Committee is responsible for ensuring adherence to the EROSKI Group's Human Rights Policy. As detailed in section <u>11.4.3 Policies adopted to manage material sustainability matters (MDR-P) of chapter ESRS 2 – General disclosures</u>. the EROSKI Group also promotes the commitment of its commercial partners and other collaborators to conduct their activities in alignment with international standards and agreements on human rights, as well as the stipulations outlined in the Group's Human Rights Policy.

3.2.2.3 Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)

The EROSKI Group maintains a strong commitment to fostering a culture of compliance and ethical integrity. Recognizing the critical role played by individuals who report potential irregularities or unlawful conduct, the EROSKI Group values their contributions to safeguarding organizational integrity and promoting broader societal well-being. Ensuring balanced and effective protection for whistleblowers, while safeguarding the rights of individuals implicated in reported incidents, is a key priority.

To facilitate this, the EROSKI Group has implemented Internal Reporting Channels, accessible through an online platform available on the corporate website. These channels are designed to allow any worker within the value chain to report irregularities or conduct which breaches legal requirements, Codes of Conduct, or ethical principles upheld by the Group. To encourage usage and enhance system effectiveness, the reporting process allows for anonymity, and the EROSKI Group refrains from conducting inquiries to determine the identity of anonymous whistleblowers. The EROSKI Group disseminates its Code of Conduct through its corporate website (https://corporativo.eroski.es/quienes-somos/gestion-etica-y-responsable/), and makes it available to all supplier companies and franchise partners. This approach promotes a shared understanding of organizational standards and expected interaction norms across all individuals associated with the EROSKI Group. Furthermore, compliance clauses included in contractual agreements bind third parties to the Group's Codes of Conduct and provide access to the Internal Reporting Channels for the submission of complaints and claims by value chain workers.

In 2023, the EROSKI Group aligned its Internal Reporting Channels with the requirements of Law 2/2023 of February 20th, regulating the protection of individuals reporting regulatory violations and combating corruption. This process involved:

 Approval of the Internal Information System and Whistleblower Protection Policies, establishing a framework of integrity, transparency, legitimacy, and corporate



responsibility. These policies ensure that anyone with access to the Internal Reporting Channel can report, with appropriate safeguards, any knowledge of legal infringements within the organization

 Development and approval of Information Management Procedures, governing how information submitted through the channels is handled and processed

The Compliance Committee (CCN) and the Compliance Committee of VEGALSA-EROSKI are responsible for managing the Internal Reporting Channels. The Committee's leadership acts as the representative before relevant public authorities and is supported operationally by the Compliance Office and the Compliance Section of the Legal Department. Confidentiality and anonymity of the informants, the information provided, and all associated proceedings are strictly maintained, supported by a secure digital platform designed to enhance protection guarantees and facilitate effective follow-up on submitted communications.

In cases where communications from workers within the value chain are received through the Internal Reporting Channels, these are processed in accordance with the approved information management procedures. Where adverse impacts linked to business activities are identified, the EROSKI Group commits to addressing and remediating them through a consensual process with the affected parties, aiming to achieve effective and satisfactory remediation. This process involves identifying the affected population, assessing the nature and scale of the impacts using internationally recognized methodologies, and proposing remediation measures, which are discussed and agreed upon with the affected stakeholders.

Complaints received from value chain workers

	2024	2023
No. of complaints from value chain workers received through	0	0
the Internal Reporting Channels	0	0

3.2.2.4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action (S2-4)

The EROSKI Group implements measures aimed at preventing, mitigating, and remediating negative impacts on workers within the value chain, while also seeking to generate positive outcomes.

Protection and contractual requirements for our value chain Partners

As part of these measures, all contracts entered into by the EROSKI Group with value chain partners include a mandatory clause informing counterparties about the Group's Compliance and Criminal Risk Prevention Plans, the Corporate Code of Conduct, the Internal Control Body Regulations Summary, and the Whistleblowing Channel Regulations Summary. All referenced documents are aligned with the requirements of the International Labour Organization (ILO) and the Principles of the United Nations Global Compact, of which the EROSKI Group has been a member since 2002.



Additionally, for the 19 suppliers of fruits and vegetables under the EROSKI Natur private label, the Group requires certification under the GRASP module of the GlobalG.A.P. standard. This certification ensures adherence to good practices concerning labour and human rights, supplementing the Group's existing requirements related to product quality and environmental stewardship for private label fresh produce.

Controls to ensure stable conditions at higher risk suppliers

In the case of suppliers considered to be at greater risk, particularly import suppliers, the EROSKI Group mandates independent third-party social audits (e.g., BSCI. SMETA), These audits are required to be valid at the time of merchandise acquisition, considering the seasonal nature of many such suppliers. Through these social audits, the EROSKI Group verifies compliance with established standards for respecting human rights within suppliers' operations.

Particular attention is paid to companies internally classified as higher risk, notably those in the textile sector and suppliers of non-food products imported from Asia. In 2024, through the Group's purchasing centres located in those regions, a total of 81 active audits were reviewed across 78 factories operated by 39 of the highest-risk suppliers. Audit standards included BSCI (74 audits), SMETA/SEDEX (5 audits), and ICS (2 audits). All companies successfully passed their audits in 2024, with no critical non-conformities identified. Nevertheless, areas for improvement were noted, requiring the implementation of corrective action plans. Follow-up will be conducted in the next campaign season. Improvement areas identified included: health and safety of workers (27 cases), social management systems (20 cases), worker protection (2 cases), remuneration (4 cases), and working hours (64 cases).

Highest-risk suppliers with human rights audits in force in 2024 (suppliers of goods from Asian countries)

	2024	2023
China	30	25
Pakistan	4	4
Bangladesh	2	3
Vietnam	2	6
Turkey	1	1
Total	39	39

Strengthening local suppliers through support programs

In terms of measures and actions that positively impact workers within the value chain, as detailed in the section '3.2.2.2 Processes to collaborate with workers in the value chain in terms of impacts (S2-2)' of this chapter, the EROSKI Group has implemented the Local Supplier Support Program. This initiative aims to assist suppliers in improving various aspects of their organizations, particularly in relation to sustainability, including people management. Based on responses to a tailored questionnaire from over 350 participating suppliers, the EROSKI Group has identified key areas that require strengthening to meet new regulatory requirements and consumer demands.





To address these topics, the EROSKI Group shares quarterly information with participating suppliers about local training programs offered by organizations such as clusters and public administrations. In 2024, these efforts resulted in a total of eighty training sessions. For example, the EROSKI Group once again offered suppliers the opportunity to participate in the Sustainable Suppliers Program of the United Nations Global Compact, for the second consecutive year. As a result, 33 suppliers expanded their knowledge in areas including human rights, labour standards, environmental protection, anti-corruption, and sustainable development, totalling over 1,000 hours of training delivered. Additionally, the EROSKI Group concluded the *Ingurulabel* innovation project, funded by the Pyme Circular aid from Ihobe, the Basque Environmental footprint of products under the EROSKI private label. The goal of this project was to define improvements in their processes and enhance the communication of their environmental impacts to consumers.

Moreover, the EROSKI Group collaborates with these entities to create a continuous training roadmap throughout the year. In 2024, agreements were reached with the United Nations Global Compact, the Basque Ecodesign Center, the Basque Food Cluster, and *Clusaga*, the food cluster in Galicia, to develop joint training actions for the value chain throughout 2025.

3.2.3 Metrics and Targets (MT)

3.2.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

The EROSKI Group has established the following metrics related to the material impacts, risks, and opportunities for workers in the value chain, as described in section <u>1.1.3.3 Material</u> <u>Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (SBM-3) of ESRS-2 Chapter Overview</u>.

Metric	Methodology and Key Assumptions
% of Import suppliers that pass the human rights audit	The percentage of import suppliers that pass the human rights audit is measured as the proportion of import suppliers that successfully pass the human rights audit, relative to the total number of import suppliers.
% of supplier contracts with environmental and social protection clauses	Calculated as the proportion of supplier contracts that include clauses safeguarding environmental and social standards, relative to the total number of supplier contracts.

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Metric	Methodology and Key Assumptions
Number of local suppliers participating in the programme to support local companies	Number of local suppliers that have completed the diagnostic phase within the Local Supplier Support Programme.
Number of complaints received from value chain workers	Number of complaints received through the Internal Information Channels of Workers in the Value Chain, as well as the timeframe for resolution.
% of franchise contracts with a clause protecting environmental and social requirements	It measures the percentage of franchisee contracts that contain such a clause over the total number of franchise agreements.

The EROSKI Group has not yet defined additional quantifiable targets related to the material impacts, risks, and opportunities (IRO) for workers in the value chain. However, the Group is committed to establishing such targets in the future, with the Sustainability Committee responsible for overseeing and driving this process. In the meantime, the EROSKI Group monitors the effectiveness of its policies and actions related to sustainability impacts, risks, and opportunities through both qualitative and quantitative indicators and parameters, as outlined earlier in this chapter. This monitoring is conducted in accordance with the guidelines specified in section '1.1.2.2 Information provided to the company's administrative, management and supervisory bodies and sustainability issues addressed by them (GOV-2) of chapter ESRS 2 – General disclosures'.



3.3 ESRS S4 - Consumers and End Users

3.3.1 Strategy (SBM)

3.3.1.1 Stakeholder Interests and Views (SBM-2)

The EROSKI Group aims to generate a positive impact in the areas in which it operates. To achieve this, it is considered essential to establish strong and collaborative relationships with its stakeholders. Over the years, the Group has maintained a strengthened interaction and cooperation with these individuals, groups, communities, and organizations.

As part of its stakeholder groups, the EROSKI Group has implemented measures to engage with customers, consumers, and consumption partners in its activities and decision-making processes. During the development of the Double Materiality Analysis, consultations were conducted with the aforementioned groups, who are included within the scope of this report. For further details, please refer to section <u>11.3.2 Stakeholder interests and views (SBM-2) of ESRS chapter 2 – General disclosures'</u>.

In line with this commitment, the EROSKI Group strives to understand their expectations, interests, and opinions in order to enhance its efforts in meeting their needs through the following communication channels:

Interest Group	Communication and collaboration mechanisms	Key issues and concerns
Customers	 Customer Service (in-store, telephone and web), Customer satisfaction survey, Customer Feedback Programs, Promotional brochures, Mechanisms specific to consumers Exclusive for loyal customers: App EROSKI, Newsletters, EROSKI Club Magazine, CAPRABO Sabor Magazine, 	 Product quality and Value, Innovation, Regulatory Compliance, Socially responsible company, Health and safety, Data protection, Product traceability, Competitiveness in the market, Food waste, reduction
Consumers	 Consumer EROSKI Magazine, consumer www.consumer.es website and its social media profiles, Food School of Nutrition www.escueladealimentacion.es and Project Tria Bo, Tria Sa de CAPRABO, Awareness campaigns (health, solidarity and environment), Collaboration with public institutions and organisations that look after the interests of consumers (Territorial Consumer Offices, Council of Consumers and Users, AESAN, etc,), 	 Value for money, Customer Service, Competitiveness in the market, Health and safety, Promotion of healthy and sustainable consumption habits, Socially responsible company, Marketing and labelling, Food waste reduction Product traceability,



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Interest Group	Communication and collaboration mechanisms	Key issues and concerns
	Press Releases and Media Engagement,	
Consumer members	 Corporate participation bodies, Mechanisms specific to customers and consumers, 	 Alignment with Customer and Consumer Priorities

On the other hand, as outlined in the section <u>1.1.2.1 The role of the administrative, management</u> and supervisory bodies (GOV-1) of chapter ESRS 2 – General disclosures, the EROSKI Group has established the Consumer Council, which receives and shares input through the Local Consumer Committees, representative bodies of consumer members. The Consumer Council serves as a consultative body to the Governing Councill.

3.3.1.2 Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (SBM-3)

As outlined in the section <u>1.1.3.1 Strategy, business model and value chain (SBM-1) of chapter ESRS</u> <u>2 – General disclosures</u>, the EROSKI Group classifies its clientele into two categories:

- Clientele belonging to the Members Club: This group includes customer members for whom the EROSKI Group has varying levels of information on age or consumption habits, enabling the group to better address their needs or manage risks through segmented marketing actions. These actions allow the provision of information and the execution of personalized initiatives.
- Customers who do not belong to the Members Club: This group encompasses customers for whom the EROSKI Group does not possess specific information or data that would facilitate segmentation or the ability to address their needs and risks in a personalized manner.

	2024	2023
EROSKI Club holders	3,218,632	3,090,727
Club CAPRABO holders	1,054,531	1,269,908
FORUM Club holders	2,096,895	2,249,129
Total	6,370,058	6,609,764

Members Club Holders

On the other hand, the EROSKI Group considers the general population, i.e. the market, as part of its consumer stakeholder group.

The EROSKI Group strives to understand and respond to the needs of its consumer groups. As outlined in section <u>1.1.4.1 Description of the process for determining and assessing material impacts, risks and opportunities (IRO-1) of chapter ESRS 2 - General disclosures</u>, the process used to identify the impacts, risks, and opportunities of its activities has considered the clientele and other consumers as a key stakeholder group.



The identified material impacts, risks, and opportunities related to this stakeholder group are detailed in section <u>11.3.3 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 - General disclosures</u>.

The EROSKI Group has adapted its strategy to effectively address the risks and opportunities that affect specific consumer and end-user groups, as outlined below:

- Individuals who rely on accurate and accessible information related to the products or services we offer, such as user manuals and product labels, to prevent potentially harmful use of a product or service. In this classification we consider:
 - Elderly people,
- People who are especially vulnerable to potential health issues, such as those with food allergies or intolerances:
 - People with food allergies or intolerances,
- People showing interest in health and healthy eating:
 - People with an interest in health and organic products,
- People who are particularly vulnerable, such as children:
 - Families with young children (0-12 years),
- People who are particularly vulnerable to the impact of marketing and sales strategies. These are financially or legally vulnerable people, such as young minors who cannot or must not access certain products,
 - Young minors,
 - Economically vulnerable people

At the EROSKI Group, we are committed to protecting people by ensuring that our products and services are safe for everyone. Below, we describe how we have adapted our strategy and business model to eliminate the possible negative impact of our activity and to enhance the opportunities identified, placing special focus on the most vulnerable people:

- Elderly people. Older people may have difficulty with products that require complex handling or unclear instructions. This, and confusing advertising, can erode consumer confidence, leading to a decrease in sales and customer loyalty. In the EROSKI Group, we are concerned about the quality of the information we transmit, whether at the point of sale itself, in communicative supports such as environmental signage, on labels or in leaflets. In this respect, the price label is a key aspect, and we are concerned about its correct visibility.
- People living in rural areas. They may have greater difficulty in accessing products and services, so, they may require additional services that allow them to bring the products they need closer to them and make them available to them. For this reason, we have a Home Delivery and Order Service to facilitate and respond to the needs of this group of customers.
- People with food allergies or intolerances. People concerned about their health require clear and precise labelling of the composition and ingredients of products. In the EROSKI Group, the labels of our packaged products have information on ingredients, allergens, traceability and origin. At the EROSKI Group we position ourselves as a company committed to transparency and responsibility, and we provide detailed and accessible information about the quality and origin of our products.
- Families with young children (0-12 years). For families with minor children, having a solid commitment to product quality and safety helps to improve confidence in our organisation. In the EROSKI Group, we also guarantee consumer safety by not allowing



the sale of products that are not suitable for young minors. To this end, we have automatic controls in place at the time of sale to avoid risky situations. At our self-service checkouts, for example, the system requires the assistance of shop personnel and the presentation of an ID card at any time alcoholic beverages are passed through.

 Economically vulnerable people: We make sure that our products are accessible to this group, which is why we promote basic products at affordable prices, offers, promotions and campaigns.

On the other hand, at the EROSKI Group we have a Quality Management Model that guarantees that the final product that reaches people has passed all the food safety controls, If in any case a food alert is detected, at the EROSKI Group we have mechanisms in place for the immediate withdrawal of the product that is the object of the alert throughout its commercial network and logistics platforms, thus, mitigating the risk for people. In addition, there is a mechanism in place to personally alert all customers belonging to the Members' Club who have purchased the product in question.

In any case, the possible negative impacts caused to our consumers are classified according to the typology that originates them, which may be complaints, suggestions or queries. These impacts are also categorised as systematic or one-off, depending on the matrix we have defined within the crisis protocol, which defines the subject matter, the level of repercussion and the number of mentions in networks. From there, we identify whether it is a one-off or systematic case and define whether a Crisis Committee is activated to supervise and manage it.

Thus, if there are complaints related to deficiencies in the quality of the product and its potential impact on the health of consumers. Recall Circulars are issued and executed, which entail collecting the product in the shops themselves, or simply blocking its departure from the platform to our points of sale. One-off negative impacts, which are usually related to the way in which sales services are provided, are resolved through the shop involved in a short period of time. Those relating to data protection security issues, such as that of EROSKI Club members, are managed through the EROSKI Club Department.

3.3.2 Impact, Risk and Opportunity Management (IRO)

3.3.2.1 Policies related to consumers and end users (S4-1)

The values and principles of the EROSKI Group's corporate culture are reflected in a set of practices and policies that foster a responsible and compliant environment, involving the entire EROSKI Group, The range of existing policies at the EROSKI Group is described in the section <u>'1.1.4.3</u> Policies adopted to manage material sustainability issues (MDR-P) of chapter ESRS 2 – General disclosures', in accordance with the MDR-P guidelines.

The policies applicable to the management of consumers are identified as follows

- Human Rights Policy
- Business Conduct and Corporate Culture Policy
- Equality, Diversity and Inclusion Policy
- Information Security Policy



Respect for the human rights of consumers and end users

As reflected in section <u>11.2.4 Statement of Due Diligence (GOV-4) of chapter ESRS 2 – General disclosures</u>, the EROSKI Group is committed to respecting, protecting and promoting human rights principles, as they are fundamental for sustainable and ethical development. Our Human Rights Policy is aligned with the Universal Declaration of Human Rights and other international agreements such as the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. It seeks to identify, prevent and mitigate any negative impact on the rights of workers, Customers, supplier companies and communities. In addition, it establishes a governance model to monitor compliance with these commitments and manage potential adverse effects. In the case of consumers, it is the Customer Experience Department itself, through which we ensure the application of this Policy.

As part of the Human Rights Policy, the EROSKI Group guarantees that its products are safe and healthy. The EROSKI Group offers products that meet the highest safety and health standards, protecting the well-being of its consumers and end-users. The EROSKI Group maintains an open and transparent communication approach with its consumers and end-users, providing clear and accurate information about the products offered.

The EROSKI Group ensures the defence of competition, being aware that anticompetitive practices harm the market and the economy, negatively impacting end users, consumers, and other market operators. The EROSKI Group believes that a competitive market benefits all stakeholders and, therefore, prohibits any form of anticompetitive practice.

Collaboration with consumers and end users

In order to implement due diligence in identifying, preventing, mitigating, and resolving potential negative consequences for consumers, the EROSKI Group has established processes for direct collaboration and communication with consumers. These processes allow the collection of feedback, suggestions, Complaints, and other inputs, which are incorporated into the management approach.

For further details on the processes and measures, please refer to section <u>'3.3.2.2. Processes for</u> <u>collaborating with consumers and end-users on impacts (S4-2)'</u>.

Measures to provide or enable redress for human rights impacts

In line with its commitment to the United Nations Guiding Principles on Business and Human Rights, the EROSKI Group has measures in place for prevention, Protection, and remediation of potential human rights violations or impacts on its consumers.

In the event of identifying potential adverse impacts on consumer human rights, the EROSKI Group develops preventive action plans in collaboration with business partners and other stakeholders. Additionally, when prevention is not possible or cannot be immediately implemented, corrective action plans are developed to mitigate the potential adverse effects that have been detected or should have been detected.

The EROSKI Group has an effective incident management system for various types of issues, including those related to human rights. This management is carried out directly through the



Customer Service Department, which is available to consumers both online (via email and website) and by phone.

In cases where a negative impact affecting individuals, communities, or the environment occurs, the EROSKI Group implements remediation plans and, to the extent possible, seeks to influence its business partners and collaborators to repair the adverse impact caused.

As a result of this process, the EROSKI Group's Customer Service Department can manage incidents and ensure that consumers' needs are appropriately addressed and, when necessary, remediated. The process and measures for impact remediation are outlined in section <u>'3.3.2.3.</u> Processes to redress negative impacts and channels for consumers and end-users to voice their concerns (S4-3)'.

3.3.2.2 Processes for Engaging with Consumers and End-Users about Impacts (S4-2)

The EROSKI Group maintains direct collaboration and communication with consumers and end users. To address their concerns and needs, the EROSKI Group articulates its commitment to transparency and maintains communication channels with all stakeholders. These communication channels are described in detail in this chapter under section <u>'3.3.2.3 Processes</u> for redressing negative impacts and channels for consumers and end-users to express their concerns (S4-3)'.

The EROSKI Group strengthens its relationship with consumers and end users through participation in the following collaborative processes:

Listening mechanisms

Through the EROSKI Group's Studies and Listening Department, regular studies are conducted to gather feedback from consumers. These studies collect data on the perceptions and satisfaction of consumers regarding key aspects of their shopping experience, such as price, quality, in-store service, local products, Sustainability, solidarity, and healthy eating. The insights from these market studies assist the Purchasing and Marketing Departments in adjusting product prices to remain competitive while maintaining quality.

In 2024, the EROSKI Group carried out 88 listening initiatives, engaging 370,296 participants, including Club members, consumers, and suppliers. Their feedback, Suggestions, and recommendations are highly valuable for improving aspects such as product offerings and the commercial network. Additionally, 9,343 consumer opinions were collected through in-store listening actions.

The following provides a detailed overview of the number of studies conducted during this period, their frequency, and the number of participants involved:



Listening initiatives in 2024

Study frequency	No. of studies carried out	Number of consumers involved
Annual	13	26,232
Quarterly	3	7,385
Monthly	19	326,611
Weekly	1	5,351
Ad hoc	52	4,717
Total	88	370,296

Social Media

Social media also serves as a channel for collaboration and communication with consumers. The table below outlines the evolution of the number of followers on the social media platforms where the EROSKI Group is present:

Number of followers on social networks

	2024	2023
Twitter	96,166	68,854
Facebook	597,630	290,204
Instagram	318,178	74,718
LinkedIn	133,880	98,587
TikTok	30,543	Not applicable
Pinterest	714	Not applicable

Constructive Engagement Program

In 2024, the EROSKI Group launched the Constructive Participation Program to engage with consumers in a more personalized manner. The participation processes within this program are divided into four groups: Customer Service, personalized listening sessions, formal meetings with corporate bodies, and focus groups or similar dynamics that facilitate debate and collaboration with consumers. This program was initiated in 2024, and the EROSKI Group has begun measuring consumer participation.

Customer Service

Customer Service is the first point of contact and consultation for consumers and end users, Issues are received and logged, and, where possible, resolved at this stage. If resolution is not feasible, the cases are directed to the relevant departments for further management and resolution, Interactions are classified as: suggestions, complaints, inquiries, and compliments,



The effectiveness of this collaboration is assessed based on the number of interactions handled by the Customer Service department, Collaboration typically occurs before a purchase (e.g., inquiries about offers, store-related matters) and after a purchase (e.g., complaints, suggestions, compliments).

Personalized listening

Personalized listening sessions are primarily conducted through digital channels. These sessions are topic-focused and occur one or two times per month to gain a deeper understanding of consumer concerns. This collaboration typically takes place after the purchase. The following types of sessions are conducted:

- Healthy Panel: Monthly, aimed at identifying initiatives within product categories that promote healthier eating habits among consumers.
- Ad hoc listening for specific projects: These include evaluations and improvements (e.g., EROSKI Consumer Magazine) or validation (e.g., survey of engaged members on materiality).
- Tactical listening sessions: These focus on in-store experiences and are also conducted digitally.

The effectiveness of this collaboration is measured by the number of participants in the listening sessions. In 2024, 16,197 participants took part in these sessions.

Formal meetings with corporate bodies

In the EROSKI Group's parent company, EROSKI S.COOP., which is a consumer cooperative, informational meetings are held that allow consumer engagement with corporate bodies through structured and formal encounters. These meetings address a wide range of topics beyond commercial matters. As outlined in section '1.1.2.1 The role of the administrative, management and supervisory bodies (GOV-1) of this chapter ESRS 2 – General disclosures' the EROSKI Group has three main bodies with recurrent meetings: the General Assembly, the Consumer Council, and the Local Consumer Committees. These committees, totalling seven, represent consumer members. The purpose of these meetings is diverse, ranging from sharing company information and action plans to discussing improvements and addressing consumer concerns.

The effectiveness of this collaboration is measured through the number of attendees at these meetings. In 2024, 356 individuals participated.

In the other entities within the EROSKI Group, consumer participation is organized through noncorporate mechanisms.

Focus Groups or similar dynamics

The EROSKI Group organizes participatory discussion groups with consumers to collect direct and detailed feedback on various aspects of products and services. This helps identify areas for improvement and develop more effective solutions for consumers. Two types of focus groups are organized: Ad hoc focus groups: These are held to address specific issues (e.g., on-site cooking focus groups) and co-creation project focus groups: These are part of a series of activities with various dynamics to work on specific challenges (e.g., debates, tastings, visits, brainstorming sessions, consumer member days). The effectiveness of this collaboration is



assessed through the number of participants in the dynamics requiring interaction with consumers

In addition to the specific indicators for each collaboration process, the EROSKI Group tracks the overall Constructive Participation Program through three main indicators that measure the level of participation among consumer members. These indicators provide insight into the level of collaboration within the program.

Indicators of the Constructive Participation Program

	2024	2023
Number of consumer members of corporate bodies	356	Not applicable
Number of committed consumer members	4,174	Not applicable
Number of interested consumer members	22,065	Not applicable

The EROSKI Group conducts monthly tracking of the number of participatory activities and the number of consumers participating in each of them,

The EROSKI Group places significant importance on its consumer base and final consumers, with the Customer Experience Management ensuring that collaboration with these consumers takes place and that the outcomes of this collaboration inform the company's strategic approach. The Customer Experience Management is part of the Marketing Department and is responsible for delivering "The Voice of the Customer" on a daily basis to executives and managers. This initiative involves an email that highlights the most relevant consumer complaints, ensuring they are communicated to all areas with the aim of focusing attention on resolving these issues. Additionally, monthly reports on Customer Service indicators are presented to the Commercial Management Committee, which includes members of the Executive Board.

We take care of special food needs

The EROSKI Group recognizes the uniqueness of each consumer. Efforts are made to cater to individuals with specific dietary needs, including those affected by illnesses or physical conditions, as well as those requiring attention at different life stages, such as children or elderly individuals. Additionally, the Group considers consumers who follow specific dietary regimes, such as vegetarians and vegans.

Care for people with celiac disease

In its commitment to supporting individuals with special dietary needs, the EROSKI Group has made advancements to offer better service for those with celiac disease.

In 2024, the EROSKI Group renewed collaboration agreements with celiac associations in the Basque Country, La Rioja, Catalonia, Navarra, and the Balearic Islands. A total of 2,669 members from these five associations benefited from these agreements, which include, among other benefits, a 20% discount on over 200 gluten-free products. Additionally, steps have been taken to establish a similar agreement in 2025 with the Celiac Association of Galicia.



Furthermore, the EROSKI Group continues to improve its gluten-free product offerings, both under its own brand and through other manufacturers.

As in previous years, the Group has supported initiatives by associations on International Celiac Disease Day (May 16) and National Celiac Day (May 27), CAPRABO participated in several awareness actions in May with the *Associació Celíacs de Catalunya*, including a gluten-free product giveaway and a social media contest focused on celiac disease and gluten-free nutrition.

Supporting the needs of older people

The EROSKI Group encourages active aging through healthy eating and physical exercise.

For instance, CAPRABO participated in the *FiraGran* 2024, the trade fair for elderly individuals in Catalonia. This event aimed to promote healthy habits among older adults. One of the activities was a large walk for individuals over 60, during which CAPRABO provided water and fruit to participants.

Infant feeding: we take care of the next generations

The EROSKI Group prioritizes balanced nutrition for the population, with a particular focus on children due to their quantitative relevance (there are over 5 million children under 12 in Spain according to the INE) and the qualitative importance of their nutrition in relation to issues such as healthy eating, obesity, and overweight, Childhood obesity and overweight are significant public health concerns for families and society, as highlighted by the EROSKI Foundation's ENPE Study and confirmed by other recent studies. Addressing this issue is critical for future generations. To help children eat healthier and more balanced diets, the EROSKI Group follows several initiatives:

- A content plan specifically targeting young families with children aged 0-12 years, distributed through various communication channels,
- More than 213,000 children are trained annually on responsible habits and healthy eating,
- The organization of cooking workshops for primary school students at EROSKI stores, in collaboration with the Basque Culinary Center, with more than 1,100 children participating,
- Healthy shopping workshops at EROSKI stores, attended by over 10,000 schoolchildren.

3.3.2.3 Processes for addressing negative impacts and channels for consumers and end-users to express their concerns (S4-3)

The EROSKI Group is committed to being close and available to the individuals who place their trust in the company by providing support for their incidents, queries, suggestions, complaints, or inquiries.

The EROSKI Group follows a standardized process to address any incidents or complaints received from consumers. The following steps are followed in this process:



- Collection: The final consumer notifies the EROSKI Group of their incident. The EROSKI Group offers formal channels through which consumers can communicate their concerns and needs directly: directly:
 - EROSKI: telephone: 944 943 444 (Monday to Saturday from 9:00 a.m. to 10:00 p.m.), form in <u>www.eroski,es/contacto</u>,
 - EROSKI ONLINE: telephone: 944 050 514 (Monday to Saturday from 9:00 a.m. to 10:00 p.m.), or via email <u>compraonline@eroski.es</u>,
 - CAPRABO: telephone: 932 616 060 (Monday to Saturday from 9:00 a.m. to 10:00 p.m.), form in <u>www.caprabo.com/es/atencion-cliente/</u>,
 - FORUM: telephone: 944 286 618 (Monday to Saturday from 9:00 a.m. to 10:00 p.m.), e-mail: <u>forumsport@forumsport.es</u>.
- Management: The Customer Service Department commits to providing a response within a maximum of 24 hours, following up on the necessary actions to resolve the issue. The Customer Service team manages the incident and forwards it to the relevant department. Direct customer interactions are handled by contracted companies, with oversight by EROSKI Group personnel.
- Response to consumer: A response is provided to the consumer,
- Reporting: A weekly report is generated and sent to specific individuals within the company, detailing the reason for each incident and its resolution, Additionally, the consumer satisfaction level with the resolution and management of their incidents is reported monthly to the Management Committee,
- Preparation of an action plan: Based on the reported incident, an action plan is developed in collaboration with the relevant departments within the company,
- Implementation and monitoring: subsequently, the action plan is implemented and followed up through coordination between the involved departments.

Consumers are familiar with and trust the processes and mechanisms made available by the EROSKI Group. In 2024, the Group handled 474,739 inquiries, with a satisfactory complaint resolution rate of 90,38%. While some complaints cannot be resolved immediately or require multiple interactions with the customer, 80% of complaints are resolved on the first contact.

Customer Service Indicators

	2024	2023
Number of queries attended	474,739	517,323
Complaint resolution rate1	90,38%	91,00%
First Contact Resolution Rate	80,00%	85,00%

¹100% of the complaints have been answered, 90,38% have been satisfactory for the client,

The EROSKI Group is committed to adhering to the criteria for the effectiveness of out-of-court complaint mechanisms as outlined in the United Nations Guiding Principles on Business and Human Rights. To eliminate potential communication barriers, the Customer Service is available in Spanish, Basque, Catalan, and Galician. The service is easily accessible to consumers through various channels, including telephone, email, the www.eroski.es website, social media, and other digital platforms of the Group's businesses and partnerships.



In 2024, for the thirteenth consecutive year, the EROSKI Group was recognized as "the company with the best Customer Service" in the awards organized by the consulting firm Sotto Tempo Advertising. This recognition is based on consumer participation in selecting organizations that demonstrate the highest quality in Customer Service across different sectors.

3.3.2.4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions (S4-4)

The EROSKI Group employs more than 100 agents to address all consumer-related impacts, supported by an in-house team overseeing services provided by the four agencies it collaborates with. Advanced technology is used to manage the half a million interactions processed annually through this service. Additionally, a weekly Management Committee analyses channels and resolves issues arising from customer interactions.

The EROSKI Group's monitoring systems are continuous, carried out on a daily basis, to detect potential incorrect actions and prevent negative impacts on consumers. If any measure results in a negative impact, corrective actions are taken, which may include the formation of Crisis Committees for Quality or Reputation Management.

Furthermore, the EROSKI Group believes in promoting more responsible consumption through various initiatives. This commitment is reflected in the 10 Health and Sustainability Commitments outlined in section <u>'1.1.3.1 Strategy, Business Model, and Value Chain (SBM-1)' of Chapter ESRS-2</u> <u>General disclosures</u>'. As indicated, the Group's strategy aligns with these commitments.

These commitments were defined in 2018 through the participation of over 5,000 individuals, including workers, customers, institutions, public administrations, NGOs, and other entities, to drive progress in the Group's work over the coming years.

The measures adopted to manage risks and capitalize on material opportunities related to consumers and end users are categorized as follows:

Customer experience and loyalty

The EROSKI Group is committed to delivering an exceptional customer experience and fostering loyalty through a range of initiatives. The aim is to ensure each interaction with customers is positive and memorable, reinforcing long-term loyalty.

To achieve this, several specific actions have been implemented:

- Personalized attention: Providing customer service both in stores and through digital channels. The team is trained to quickly and efficiently resolve any inquiries or issues to ensure customer satisfaction.
- Loyalty programmes: The EROSKI Club offers exclusive benefits to loyal customers, including personalized discounts, special promotions, and access to exclusive events.
- Satisfaction surveys: Regular surveys are conducted to gather customer feedback and identify areas for improvement. These surveys help adjust strategies to better meet consumer needs.



- Ongoing training: Continuous investment is made in worker training to ensure they are up to date with the best customer service practices and can deliver high-quality service.
- Innovation in the shopping experience: The Group continually works to improve the shopping experience and implement new technologies and services that enhance the convenience and enjoyment of the purchasing process.

In addition to the actions taken to mitigate risks related to customer experience and loyalty, the EROSKI Group has established corrective measures should any negative impact occur to a consumer. If any improper actions or consumer claims arise, the process outlined in section <u>'3.3.2.3 Processes for Addressing Negative Impacts and Channels for Consumers and End-Users</u> to Express Their Concerns (S4-3)'.

Access to products that are competitive in quality and price

The EROSKI Group offers promotions and discounts to all consumers. For members of the EROSKI Club, personalized savings proposals are developed, enabling customers to plan their purchases, compare prices, and choose quality products at competitive prices. This aligns with Commitment 7: Providing affordable, healthy food, as outlined in the 10 Health and Sustainability Commitments detailed in ESRS-2.

As mentioned in the Group's Listening Studies, market research helps the Purchasing and Marketing Departments adjust product prices to remain competitive without compromising quality, Strategic promotions and discounts are offered to improve the perceived value.

Food Safety of Products and Facilities

The EROSKI Group is responsible for ensuring the food safety of its branded products. To communicate its actions regarding identified food safety impacts, risks, and opportunities, the Group adheres to its Commitment 1: Engaging with food safety, Distribution of products under suboptimal conditions can lead to health issues and diminished perceived quality.

All individuals should have access to safe food. Therefore, the Quality, Private Labels, and Commercial Departments regularly audit, analyse, and control purchasing and product placement processes to meet the highest standards:

- Audits ensure compliance: The results guarantee products meet safety standards, are rotated properly, and are removed before expiration.
- Staff training: Workers are educated on the importance of maintaining product quality.
- Transparent communication: Open and clear communication with consumers regarding measures taken to improve product quality and safety.

We are committed to food safety and closely monitor product traceability and the maintenance of the cold chain for fresh goods. We take full responsibility for the food safety of our own-brand products.

We ensure that the cold chain is never broken at any point during the supply process, whether in transport, storage or handling in-store. This guarantees that products reach consumers in perfect condition and retain all their properties. To ensure our customers receive a high-quality product, we operate an inventory management system that enables rigorous monitoring of product conditions, as well as a digital inspection system. This ensures proper product rotation and strict control over shelf life (expiry or best-before dates), allowing us to remove products before any deterioration occurs.

We also have procedures in place to address any real negative impact on consumers related to the food safety of our products or facilities. Reports are received through the designated communication channels, and we follow a structured process to ensure both quality and customer satisfaction. The procedure is as follows:

- Receipt of the complaint: Upon receiving a product-related complaint, it is immediately forwarded to the relevant commercial manager or the Quality Department. This step is essential to ensure that the complaint is addressed by the appropriate personnel,
- Quality assessment: The Quality Department performs a thorough assessment of the claim, determining whether the product should be withdrawn from the market,
- Disclosure of actions: After decisions are made, the Quality Department informs all relevant parties about the actions taken to resolve the issue and prevent future occurrences,
- Customer response: Customers receive direct, detailed communication regarding the actions taken,
- Prevention plan: A daily report of product claims is sent to the Quality and Commercial Departments for ongoing monitoring and early detection of recurring issues.

Nutritional improvement of our products

The EROSKI Group's commitment to food safety is foundational, but the goal goes beyond providing safe food—there is a strong emphasis on facilitating consumers' adoption and adherence to a healthy diet. The Group is guided by the Mediterranean diet and follows expert health and nutrition recommendations. Additionally, transparency and information are promoted as tools for encouraging healthier consumption habits.

Efforts to improve the nutritional composition of private-label products include:

- Eliminating palm oil: Since 2021, no private-label products, including new launches, contain palm oil.
- Reducing harmful nutrients: Since 2020, commitments related to the Plan for Collaboration to Improve Food and Beverage Composition and Other Measures (2017-2020) have been followed, reducing the presence of sugar, fat, saturated fat, and salt, which are linked to common health conditions such as cardiovascular diseases and obesity.
- Nutri-Score-based reformulation: The technical specifications for many private-label products have been reformulated based on Nutri-Score, a front-of-pack nutrition labelling system that rates products from A to E for nutritional quality.

In 2024, 63% of private-label products received a Nutri-Score rating of A, B, or C.

We also encourage sales of own-brand products with higher nutritional quality, expressed through Nutri-Score front-end nutrition labelling or that are in the food groups recommended for daily or weekly consumption according to the nutritional food pyramid.



The monitoring of our sales, from the perspective of the location of the products sold in the nutritional pyramid, has been part of our management control for more than five years. The analysis of the 2024 data shows that the share of food and beverages of products recommended for daily or frequent consumption (at the base and in the middle of the Healthy Eating Pyramid, respectively) in the total food and beverages we sell reaches 59% of the total, with growth in categories that are very relevant for healthy eating, such as fruit, vegetables, olive oil, pulses, eggs and fish. The increase in sales of the most relevant food groups for healthy eating was 0,68 percentage points compared to 2023, which is positive. Given that the effect of inflation has been contained throughout the year, we return to the analysis based on sales in euros.

On the other hand, to achieve our goal of contributing to health and wellbeing, we have a pioneering health programme, EKILIBRIA, which offers free personalised information and incentives for a healthier and more balanced diet and shopping to all customer members, This initiative was recognised in 2019 with the NAOS Prize awarded by the Spanish Agency for Food Safety and Nutrition (AESAN) to the Business Initiative for its commitment to healthy eating.

The report generated by EKILIBRIA offers a detailed and personalised analysis of how household purchases are adjusted to the recommendations of the Mediterranean diet. Its purpose is to guide the customer on the foods, quantities and frequency of consumption needed to maintain a balanced diet.

In 2024, 31,720 people have used this nutritional information service based on their purchases registered in the EROSKI Club card.

In addition, in 2024, 273,821 Customer Partners have used the healthy food promotional content we have regularly sent them as part of our commitment to providing them with a balanced diet at a good price.

Responsible Marketing Practices

Consumers increasingly seek information about the products they purchase, The EROSKI Group strives to provide accurate, comprehensive, and truthful information regarding product composition and the benefits of maintaining a varied and balanced diet.

Labels on 100% of the Group's products comply with current legislation and the brand's own standards. For example, food products include ingredient lists, allergens, nutritional information, expiration dates, batch numbers, and specific storage conditions. Additional information is provided through icons that highlight allergens and systems like Nutri-Score and the Traffic Light System.

Nutri-Score labelling was pioneered by the EROSKI Group in 2018, following feedback from 10,100 people. This system offers a visual grading scale from A (green) to E (red), helping consumers make informed decisions quickly.

The Nutri-Score labelling, which is located on the front of the product, is validated by the Ministry of Consumer Affairs. It is a graph or traffic light that classifies packaged foods with five letters associated with five colours, according to their nutritional composition, in a range from dark green A and light green B (for the healthiest) to orange D and red E (for those of lower nutritional quality), passing through yellow C, in an intermediate position. This colour code allows



consumers to easily find out the nutritional value of each product and compare it with other similar products, thus enabling them to make better informed choices.

In 2024, 1,710 private-label products featured Nutri-Score labelling, which is available on all ownbrand packaging that can carry it.

Nutri-Score labelling complements the information (analytical, broken down by portion and nutrient) provided by the Nutritional Traffic Light, which has been available on our own-brand products since 2007. This tool provides information on the nutritional contribution of calories and nutrients relevant to public health (fats, saturated fats, sugars and salt) that a serving of the product represents, and evaluates it (again with a traffic light colour code: green when the contribution per serving is low, yellow when it is moderate and dark orange when it is high), so that consumers who need to know some specific aspect of the nutritional impact of the product can have the information in a quick, simple and intuitive way. As with Nutri-Score, this colour system is always located on the front of the pack.

In the event that, due to an error in the production chain, there is a failure regarding the safety of the product, or the information provided on its packaging, the product is immediately withdrawn from sale. This is our strict protocol for protecting people. We aim to make the information on labels easy and clear to understand, Reviews and listening to our consumers help us to optimise how we incorporate it on labels.

On the other hand, the Advertising Department has a specific team that reviews and verifies the advertising and communication elements (brochure, label, website, signage and in-store communication) that we make available to our consumers to ensure that the information contained is clear, accurate and truthful. To ensure good advertising practices, we are a member of the European Convention on Responsible Marketing Practices. To encourage these practices, we comply with our Commitment 8: Act with clarity and transparency, as unclear or misleading advertising can erode consumer confidence.

Despite all the actions described above to mitigate the risks identified in relation to responsible marketing practices, we also have remedial actions in place in the event of a real negative impact on consumers. In the event of any evidence of inappropriate behaviour, or any complaint from our consumers, the Advertising Department takes the necessary actions to provide truthful advertising as quickly as possible.

Other measures adopted related to material impacts on consumers and end-users

Consumer EROSKI: our consumer information project

Consumer EROSKI is our consumer information portal, committed to promoting healthy lifestyles, sustainable consumption, environmental conservation and consumer rights.

Consumers are faced with a multitude of decisions in their daily lives, from which products to buy to which services to contract. At Consumer EROSKI we strive to offer them tools and knowledge that enable them to make informed decisions.



In 2024 Consumer EROSKI magazine celebrated its 50th anniversary, a milestone for a media outlet nowadays. Throughout this half-century it has continued to be a source of information that maintains its hallmarks: truthfulness, rigour, editorial independence and usefulness for decision-making. On 21 November, an event was held at the *Kursaal* Conference Centre in San Sebastian to celebrate the magazine's anniversary, attended by more than 500 guests.

In 2024 we have expanded our presence in social networks with the launch of TikTok, WhatsApp and Telegram. We surpassed 89 million views and have more than 191,000 followers on our digital channels.

Digital Publishing Indicators www.consumeres

	2024	2023
Annual page views from <i>the Spain website</i> and social networks	89,181,230	51,197,480
Newsletter subscribers	137,354	137,449
Social media followers (Facebook, Twitter, YouTube, Instagram, LinkedIn)	191,051	146,745

Indicator printed edition of Consumer EROSKI

	2024	2023
Printed Copies per year	1,106,314	1,103,834
Readers per month	251,435	250,871

School of Nutrition: Knowledge for a Better Life

Since 2013, the Eroski Foundation's School of Nutrition has been promoting balanced nutrition and the adoption of healthy lifestyle habits. The initiative serves as a meeting point for health professionals, educators, parents, students, and other members of society committed to improving their diet and lifestyle.

All the information provided is up-to-date and backed by the latest research, as well as health professionals. The School of Nutrition collaborates with various organizations related to health and responsible consumption. It has also been previously recognized by entities such as the Spanish Academy of Nutrition and the NAOS Strategy.

Educational Program on Nutrition and Healthy Habits (PEAHS)

Education is key to advancing toward healthier nutrition and preventing health issues in children, The Eroski Group places great importance on educational programs aimed at promoting healthy eating and healthy lifestyle habits. As part of this effort, the Group is actively present in schools to provide guidelines for better nutrition through various initiatives.



Indicators of the PEAHS of the EROSKI Group

	Academic	Academic
	year 2023/2024	year 2022/2023
School	213,629	195,278
Colleges	2,352	2,145
Workshops	555	395

Energy to Grow

The Eroski Foundation's program aims to address the high rates of childhood obesity and promote healthy nutrition habits among children. The program includes educational materials tailored to three age groups: from 3 to 6 years, which feature games and stories; from 6 to 8 years, offering materials for five educational units; and from 8 to 12 years, with 10 educational units. Additionally, the program provides up to 7 practical workshops outside the classroom, including visits to stores and cooking classes.

The program's content has been developed by an expert group of professionals in the fields of medicine, nutrition and dietetics, psychopedagogy, pedagogy, and sustainability.

In 2024, the semi-presential training program was maintained, incorporating more digital content to make it more engaging, interactive, and effective.

Furthermore, between May and September 2024, the "Survey on Eating Habits of Primary School Students" was conducted, surveying 2,126 children aged 8 to 12 years in nine autonomous communities in northern Spain. The survey explored three key areas: family influence, external food-related references, and the relationship between food and emotions. The results, presented during the 50th Anniversary celebration of Consumer Eroski, revealed that although the vast majority of primary school children report participating in food shopping and preparation, challenges remain in reducing the frequent consumption of unhealthy foods and limiting screen time during meals.

Choose Well, Choose Healthy: CAPRABO with the Younger Generation

CAPRABO's program, "Choose Well, Choose Healthy," has been promoting healthy eating education for children aged 2 to 12 years since its inception and celebrated its 15th anniversary in 2024. The program is based on CAPRABO's health and sustainability commitment and benefits from the support of dietitian-nutritionists, pedagogues, and teachers. Its goal is to promote healthy eating throughout all stages of children's development.

In 2024, as in previous years, workshops for primary school students were held in CAPRABO stores, led by nutritionists, as well as other workshops guided by teachers who had received the necessary materials. A total of 286 workshops were conducted, engaging more than 5,900 children.

As part of the "Choose Well, Choose Healthy" program, the World Fruits and Vegetables Day was celebrated for the ninth consecutive year. The objective is to raise awareness among families about the importance of a healthy diet, particularly for young children. In collaboration with fruit supplier AM Fresh Iberia, over 9,900 pieces of fruit were distributed to children visiting CAPRABO



supermarkets in Catalonia. This edition also included a social media contest, "Eating Seasonal Fruits and Vegetables is Rewarding," to encourage healthy habits.

VEGALSA-EROSKI educational programmes

VEGALSA-EROSKI also offers workshops such as 'Visit Your Supermarket,' aimed at fostering healthy living habits and responsible shopping, and 'Maths in Your Supermarket,' where children learn to shop during a visit to the store. A total of 107 workshops were held, with more than 2,600 children participating.

Our Control System

The Eroski Group tracks and evaluates the effectiveness of its actions and initiatives aimed at consumers and end-users in various ways:

- Ensuring that the information provided to consumers is accurate and complete,
- Continuously evaluating processes in stores and platforms, including thousands of product analyses annually, to ensure food quality and safety. This includes audits across all sales points and logistics platforms to ensure hygiene and safety requirements are met,
- Audits of private-label suppliers to ensure compliance with quality and safety standards.
 When non-compliance is detected, action plans are implemented, followed by re-audits once issues have been resolved,
- A food alert management system and product recalls, alongside specialized training for those responsible for food quality management, safety, and best hygiene practices.

The following outlines how the Eroski Group tracks and evaluates the effectiveness of its actions to mitigate and manage potential negative impacts and risks to consumers. The Group's Quality Management Model aims to ensure that the final product reaching consumers has passed all safety controls. This model incorporates standards, processes, procedures, tools, and definitions to ensure safety across the entire value chain.

These aspects are continuously monitored through evaluations of processes in stores and platforms and thousands of product analyses annually. In 2024, the Group continued to comply with its Audit and Product Control Plans, ensuring specialized training for individuals responsible for food quality and safety management and hygiene practices.

In terms of food safety, the following are a fundamental part of our model:

- Monitoring and improving the cold chain,
- Analytical control and traceability of marketed products, particularly private-label products,
- Approval of supplier companies, especially those supplying private-label products,
- Evaluation of stores and platforms,
- Monitoring customer product complaints,
- Agile and effective management of product alerts



Audits of points of sale and platforms

Audits are conducted on sales points and logistics platforms to ensure compliance with hygiene and safety standards.

In 2024, 915 audits were carried out, with the following controls:

- Maintenance of the cold chain and quality in the supply chain,
- Hygiene and cleanliness of all facilities,
- Traceability systems for all products,
- Microbiological quality of products,
- Food alert management and product recalls,
- Quality control systems and tools.

If any issues are identified during audits, corrective actions and follow-up plans are implemented.

Audits of our supplier companies

The product requirements and quality standards also extend to all supplier companies. In this regard, we continuously evaluate our value chain.

In 2024, 315 private-label suppliers were audited, with 90% passing the evaluation successfully. The rest took corrective measures or were de-approved as suppliers. Additionally, 11 production plants of suppliers of other brands were audited, with a 91% success rate.

Product control plan

The EROSKI Group employs a dual quality control system for all product categories, conducting exhaustive analytical controls in addition to those carried out by suppliers and manufacturers.

In 2024, 31,595 samples were analysed, with 97% meeting satisfactory results. The analyses included:

- Chemicals: Ensuring the absence or correct levels of substances relevant to health and safety,
- Physical: Ensuring the absence of harmful substances or irregularities in products or packaging,
- Biological: Ensuring the absence of pathogens and maintaining hygiene and freshness of products and facilities,
- Allergenic substances: Ensuring the absence of undeclared allergens or intolerants on product labels,
- Fraud or Non-Compliance: Ensuring that products match their declared labels
- Non-food: Ensuring non-food products are safe and do not pose health risks.

Additionally, in 2024, for the third consecutive year, the quality of fuel at 100% of the Group's gas stations was externally certified by the Intertek laboratory.



Food alert management system

As previously described, the Eroski Group operates a rapid detection system for potentially unsafe products.

Processes to define appropriate action and provide remediation in relation to negative impacts on consumers and end-users

The Eroski Group analyses the interests and feedback of consumers, derived from the processes outlined in section '<u>3.3.2.2 Processes for Collaborating with Consumers and End-Users on Impacts</u> (<u>S4-2</u>),' through the relevant corporate departments. This analysis is essential for managing identified material impacts, risks, and opportunities, and ensuring appropriate actions are taken, including, where necessary, providing redress to consumers.

The Eroski Group monitors and evaluates the effectiveness of its actions and initiatives related to consumers and end-users in various ways, as outlined in the previous section, In section '3.3.2.3 Processes for Addressing Negative Impacts and Channels for Consumers and End-Users to Express Their Concerns (S4-3),' the process for redress in the event of material negative impacts is detailed.

Approach to ensure that our own practices do not cause or contribute to negative impacts

The Eroski Group coordinates across departments to manage negative impacts on customers and end-consumers, Daily coordination occurs between the agencies and customer service supervisors to analyse and manage impacts, Issues that cannot be resolved immediately are addressed and managed in weekly meetings of the Customer Service Management Team, Monthly reports are submitted to the Marketing Management Committee.

As previously mentioned, customer satisfaction is continuously monitored with respect to incident management.

Disclosure of serious human rights issues and cases in relation to consumers

As previously outlined in section <u>'3.3.2.1 Policies Related to Consumers and End-Users (S4-1)</u>', the Eroski Group is committed to respecting the human rights of consumers and end-users. All incidents, including those that may involve human rights concerns, are managed through the Customer Service Department.

In the total number of incidents managed throughout 2024, no serious human rights violations have been identified.

Evaluation of the effectiveness of the actions

As previously described, the Eroski Group evaluates the effectiveness of its actions in managing incidents involving customers and end-consumers. Efforts are ongoing to further improve customer satisfaction levels.



The following section <u>'3.3.3.1 Goals related to the management of negative material impacts, the promotion of positive impacts and the management of material risks and opportunities (S4–5)</u>, provides details on the parameters and goals that have been set.

3.3.3 Metrics and Targets (MT)

3.3.3.1 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (\$4-5)

The Eroski Group utilizes metrics related to the material impacts, risks, and opportunities concerning consumers and end-users, as described in section <u>"1.1.3.3 Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2-General disclosures</u>.

To establish targets that impact customers and end-consumers, the Eroski Group draws from feedback gathered through various engagements with these stakeholder groups, as detailed earlier.

A set of parameters has been defined to track and assess the effectiveness of actions. These parameters also enable the Eroski Group to measure and determine the level of interaction with end-consumers.

Parameters and metrics	Methodology and key assumptions
Customer experience and loyalty	
Number of EROSKI Club, Club CAPRABO and FORUM Club members	This refers to the number of people who are members of the EROSKI, CAPRABO and FORUM loyalty club
Number of active listening initiatives	It refers to the number of studies carried out on active listening to our consumers and store listening
Number of customer reviews on in- store listening actions	They refer to those opinions collected directly in the stores
Number of people participating in active listening initiatives	It refers to those people who actively participate in the listening initiatives carried out by the Department of Studies and Listening
Number of followers on social media followers of the EROSKI Group	This refers to the number of users who follow the accounts of the different social networks in which the EROSKI Group is present
Constructive Participation Program	
Number of Local Consumer Committees	It refers to the number of Committees made up of consumers
Number of attendees at formal meetings of corporate bodies	This refers to the number of consumer members who have participated in the information sessions of corporate bodies (General Assembly, Consumer Council and Consumer Committees)
Number of committed consumer partners	It refers to the number of consumer partners who are engaged



Parameters and metrics	Methodology and key assumptions
Number of interested consumer members	It refers to the number of consumer members who are interested
Number of activities of the Constructive Participation Programme	It refers to the number of participatory activities conducted monthly
Nutritional improvement of our products	
% of Private-Label Products with <i>Nutri-Score</i> A, B or C	It is calculated as the ratio of own-brand references labelled with <i>Nutri-Score</i> A, B or C to the total number of references with <i>Nutri-Score</i> , according to the data recorded in our information systems
Sales Distribution according to the nutritional pyramid	The foods we market have been classified according to their position in the nutritional pyramid in our systems, and total sales and sales are extracted for each part of the pyramid to obtain the existing distribution
Number of EKILIBRIA users	Refers to the number of Client Members who have used the EKILIBRIA personalised nutrition report in the financial year
Number of Customer Partners who have used the promotional content of healthy foods	Refers to the number of Customer Members who have redeemed vouchers, specific discounts for healthy foods offered periodically as part of the specific communications of the EROSKI Group's Health Plan
Responsible Marketing Practices	
Number of products with <i>Nutri-Score labelling</i>	It refers to the number of own-brand products marked with the Nutri-Score advanced nutritional labelling,
Customer Service	
Number of Customers Assisted	Refers to people served through customer service channels
Complaint resolution index	It is the percentage of complaints answered satisfactorily for the customer
First Contact Resolution Rate	This is the percentage of complaints answered at first contact
Consumer EROSKI Magazine	
Annual page views from <i>the Spain</i> website and social networks	Refers to the visualizations of the digital edition of Consumer EROSKI magazine (www.consumer.es)
Newsletter subscribers	This refers to the number of subscribers to Consumer EROSKI magazine's newsletters
Social Media Followers	This refers to the number of followers of Consumer EROSK magazine on social networks: Facebook, Twitter, YouTube Instagram, LinkedIn
Printed Copies per year	This refers to the number of printed copies of Consumer EROSKI magazine annually
Readers per month	This refers to the number of people who read Consumer EROSKI magazine on a monthly basis



Parameters and metrics	Methodology and key assumptions
Number of Participating Schoolchildren	It refers to the number of schoolchildren participating in the Programme in the 2023/2024 and 2022/2023 academic years
Number of Participating Schools	It refers to the number of schools participating in the Programme in the 2023/2024 and 2022/2023 academic years
Number of Workshops Held	This is the number of workshops held as part of the Programme during the 2023/2024 and 2022/2023 academic years
Control System	
Number of audits conducted at points of sale and platforms	It refers to the audits carried out on our points of sale and our logistics platforms to ensure that they comply with all hygiene and safety requirements
Number of supplier companies audited and % of satisfaction	It refers to the number of companies audited as part of the continuous evaluation of our value chain and the percentage in which the evaluation has been satisfactory. It applies both to own-brand supplier companies and to production plants of other brands
Number of product samples tested and their% satisfaction	This refers to the number of product samples to which analytical quality controls have been applied and the percentage at which the evaluation has been satisfactory

Additionally, the Eroski Group aims to work on defining targets that will further enhance its processes.

Currently, two targets related to customer experience and loyalty have been established:

- Achieving a minimum of 92.5% direct satisfaction in Customer Service interaction surveys
- Achieving a minimum of 87.5% direct resolution in Customer Service interaction surveys,

The Eroski Group has not yet defined additional quantifiable targets related to the impacts, risks, and opportunities (IRO) for consumers and end-users. However, there is a commitment to establish such targets in the future, with the Sustainability Committee responsible for overseeing and driving this process. In the meantime, the Eroski Group tracks the effectiveness of policies and actions related to sustainability impacts, risks, and opportunities through both qualitative and quantitative indicators, as previously outlined in this chapter. This monitoring is conducted in accordance with the details provided in section '<u>1.1.2.2 Information provided to the company</u>'s administrative, management and supervisory bodies and sustainability matters addressed by them (GOV-2) of chapter ESRS 2 – General disclosures'.



3.4 Development of the environment

The strategy of the EROSKI Group, as outlined in section <u>1.1.3.1 Strategy, business model and value chain (SBM-1)' of the ESRS 2 - General disclosures chapter</u>, focuses on promoting healthy eating, satisfying consumers and workers, and continuing growth while generating value for the various stakeholders within its value chain:

- For consumers, through personalized offers, campaigns, and promotions.
- For suppliers, through purchasing relationships and a procurement policy that aims to promote a sustainable agri-food sector.
- For workers, through compensation for performance and other contributions.
- For the state, through social contributions, taxes, earnings contributions, and other levies.
- For society, through the social initiatives of the EROSKI Group and the EROSKI Foundation, as well as actions aimed at protecting the environment.

Additionally, the EROSKI Group includes information on the actions undertaken by the EROSKI Foundation, complementing the activities carried out by the companies within the EROSKI Group, as detailed in section. <u>'2.1.1.1 General basis for the preparation of the sustainability statement (BP-1) of chapter ESRS 2-General disclosures</u>.



Wealth distributed by the EROSKI Group and the EROSKI Foundation to their stakeholders (thousands of euros)

	2024	2023
Customers	407,925	384,541
Suppliers	4,327,492	4,196,702
Raw materials and consumables	92%	91%
Services	8%	9%
Employees	532,480	518,969
Salaries, wages and similar	99,4%	99,2%
Severance payments	0,5%	0,7%
Contributions to defined contribution plans	0,1%	0,1%
Government (Public Sector)	264,110	198,100
Social security contribution and employment-related taxes	77%	96%
Corporate income tax	17%	-3%
Other taxes and levies	5%	7%
Subsidies'	0%	-1%
Environment ²	25,791	21,627
Operating Expense	6%	6%
Investments	94%	94%
Society ³	26,440	23,007
Group EROSKI ⁴ Contributions	33%	40%
EROSKI Foundation Contributions	3%	3%
EROSKI customers Contributions	15%	20%
Contributions to Social Organizations	49%	37%

¹ In 2024, €934,000 in subsidies were received.

2 Refers to expenses and investments aimed at minimising environmental impact, protecting, and improving the natural environment.

^a Refers to resources allocated to social purposes and consumer education. This also includes customer donations made through solidarity initiatives in stores, and purchases made by social organizations using facilitated tools to guarantee access to food for people in vulnerable situations.

⁴ Includes EROSKI Group discounts provided for social purposes (e.g., for people with celiac disease, large families, and local organizations). These discounts are also included in the customer savings figure (€1,818,000 in 2024).

In alignment with our community commitment, since 2018, the EROSKI Group has been guided by the "10 Commitments to Health and Sustainability", which serve as a strategic framework to advance our social and environmental objectives., as referenced in section <u>1.1.3.1 Strategy</u>, <u>Business Model and Value Chain (SBM-1)</u>' of Chapter NEIS-2 – General disclosures. This roadmap supports the Group's ambition to create value not only for consumers, but also for society at large, through actions that promote health, sustainability, and inclusive development. This decalogue outlines clear objectives to ensure access to safe, healthy, and sustainable food for consumers as well as promote local development through collaboration with local producers and social entities.

3.4.1 Impact on employment and local development

Our commitment to the development of the communities in which we operate extends beyond the generation of local employment—as reported in Chapter <u>3.1 ESRS S1 – Own workforce</u>, to also include the promotion of regional economies through partnerships with local supplier companies.



From a global perspective, in 2024, we strengthened alliances with 9,685 commercial and service suppliers, conducting economic transactions valued at over €4,327,492 thousands, which resulted in the commercialization of 112,958 distinct products during the reporting period. Our suppliers are key strategic partners and contribute directly to the implementation of our commercial strategy, which is built around three core pillars: customer needs, health, and logistics efficiency.

Our commercial policy promotes the distribution and visibility of regionally sourced products, highlighting their unique qualities to consumers. This supports the consumption of fresh, healthy, and high-quality local food, as well as processed goods distinguished by their production methods, raw materials, or specific varieties. Currently, 93% of our commercial suppliers (3,606 companies) are based in Spain, and of these, over 56,2% qualify as local producers, typically small and medium-sized agri-food companies. We define a local supplier as one located within an autonomous community and supplying regional or locally produced items that are exclusively marketed within that same region, thereby encouraging proximity-based consumption.

Our cooperation with local agri-food suppliers is based on three commitments:

- Bring the products of small producing companies closer to consumers,
- Develop commercial management adapted to micro-enterprises, SMEs and cooperatives,
- Collaborate on plans for their professionalization and business growth.

Through our long-standing commitments, the EROSKI Group provides small-scale producers with access to its commercial distribution channels, thereby promoting rural development and supporting the preservation of natural landscapes, as well as the conservation of local crop varieties and traditional production methods. As part of our strategic vision, EROSKI seeks to act as a proactive partner in the development of local suppliers, accompanying them in their transformation towards a resilient, sustainable production model that fosters wealth creation and job opportunities in the regions where we operate. This approach is embedded in our cooperative origins, which place collaboration at the heart of our business model and generate economic, environmental, social, and cultural benefits.

Supporting locally sourced products also contributes to reducing transportation needs and associated greenhouse gas emissions, aligning with our climate action goals. This strategy reflects our firm commitment to preserving local biodiversity and product variety, serving as a counterbalance to the homogenization often associated with large-scale industrial food production.

At the EROSKI Group, we believe that promoting local economies is also a way to support cultural heritage, preserving traditional recipes and cultivation techniques that are passed down through generations and are deeply rooted in the identity and history of local communities.

This collaborative model is supported through ongoing dialogue with local agri-food producers. We organize regular engagement sessions aimed at strengthening our shared strategy to boost local economies and support the sustainability and innovation of the agri-food sector.

3.4.2 Impact on local populations and territory

The impacts that our activity generates both on our stakeholders and on the environment are detailed in each of the sections on 'Management of Impacts, Risks and Opportunities (IRO)' of the different chapters of this report: <u>'ESRS-E1 Climate Change'</u>, <u>'ESRS-E3 Water and Marine Resources</u>', <u>'ESRS-E5 Resource Use and the Circular Economy</u>', <u>'ESRS-S1 Own Personnel'</u>, <u>'ESRS-S2 Value Chain Workers</u>' and <u>'ESRS-S4 Consumers and End Users</u>',

3.4.3 Relations and dialogue with local communities

Dialogue and collaboration are key tools for advancing the development of our surroundings in partnership with the local communities where we operate. The processes we have in place to support this are detailed in the following sections:

- <u>'3.1.2.2 Processes for collaborating with own staff and workers' representatives on impact</u> matters (S1-2)' of chapter ESRS-S1 Own Workforce,
- <u>'3.2.2.2 Processes for collaborating with value chain workers on impacts (S2-2)' of the ESRS-S2 chapter Value chain workers.</u>
- <u>'3.3.2.2 Processes for engaging with consumers and end-users on impacts (S4-2)' of this chapter.</u>

3.4.4 Partnership or sponsorship actions

We believe that progress is more effective when achieved together rather than alone. In fact, sharing objectives and goals with key stakeholders from the industry, public administrations, and society enables us to create shared value for our stakeholders. To this end, we collaborate with various associations.

As cooperative and consumer association:

- MONDRAGON Cooperative Group
- Confederation of Basque Cooperatives (KONFEKOOP): Through KONFEKOOP, membership includes:
 - Elkar-lan S. Coop.: A society dedicated to fostering cooperative entrepreneurship,
 - O Basque Cooperative Council (CSCE-EKGK)
- Basque Consumer Institute (Kontsumobide)
- Work Lan: A non-profit association advancing social economy enterprises and inclusive employment opportunities,
 - Spanish Confederation of Consumer and User Cooperatives (HISPACOOP): Through HISPACOOP, membership includes:
 - Spanish Confederation of Social Economy Enterprises (CEPES): Represented also via the MONDRAGON Group
 - Spanish Economic and Social Council (CES)
 - o Council of Consumers and Users
 - Advisory Council of the Spanish Agency for Food Safety and Nutrition (AESAN)
 - European Community of Consumer Cooperatives (Euro Coop)



In the business field:

- Balearic Commerce Association (ABACO)
- Spanish Association of Supermarket Chains (ACES)
- Balearic Islands Food Retail Association (ACAIB)
- Association of Communication Directors (Dircom)
- AGRELA Business Association
- Sabón-Arteixo Industrial Estate Business Association
- Basque Companies for Sustainability Association (IZAITE)
- L'Hospitalet and Baix Llobregat Business Association (AEBALL)
- A Coruña Hospitality Business Association
- Spanish Commercial Coding Association (AECOC)
- Spanish Association of Sustainability Directors (DIRSE)
- Spanish Association of Large Retail Companies (ANGED)
- Association for Management Progress (APD)
- O Ceao Industrial Estate Association (Lugo)
- Basque Ecodesign Center (BEC)
- Bermeo Tuna World Capital
- Alava Chamber of Commerce
- Bilbao Chamber of Commerce
- Mallorca Chamber of Commerce
- Navarra Chamber of Commerce
- LEARTIKER Research Center
- Nordés Club (A Coruña)
- Vigo Financial Club (Galician Business Circle)
- Navarra Agri-Food Cluster
- Basque Agri-Food Cluster
- Galician Food Cluster
- Galician Health Cluster (CSG)
- Spain Chamber of Commerce Retail Committee (representing MONDRAGON)
- Basque Regional Family Farming Committee
- Balearic Commerce Confederation (CBC)
- Balearic Business Associations Confederation (CAEB)
- Ferrolterra, Eume, and Ortegal Business Confederation
- Navarra Business Confederation (CEN)
- Ourense Business Confederation (CEO)
- A Coruña Business Confederation (CEC)
- Galician Business Confederation (CEG)
- SODENA Advisory Council
- Navarra Social Economy Enterprises (ANEL)
- Asturian Business Federation (FADE)
- Balearic Retail Business Federation (AFEDECO)
- La Rioja Business Federation
- Ibiza and Formentera Small and Medium Enterprise Federation (PIMEEF)
- Menorca Retail Business Association (ASCOME)
- AZTI Foundation
- Basque Culinary Center Foundation
- Impulsa Balears Foundation
- Innobasque



- Milk Institute (Institut de la Llet)
- Spanish Network of the UN Global Compact
- Retail Forum for Sustainability
- 5 a Day

3.4.5 Contributions to foundations and non-profit organisations

Our commitment to building a fairer, more inclusive society and to promoting the local culture in our communities is longstanding. We actively involve our stakeholders in the design and development of our socially oriented initiatives, considering their diverse needs and sensitivities — including employees, consumers, and social organisations participating in the campaigns and social programmes we carry out.

In 2024, we dedicated €26,440 thousand to social causes in collaboration with our stakeholders. Of this amount, 35.8% came from contributions by the EROSKI Group and the EROSKI Foundation, 15.4% from customer donations (through solidarity actions organized in stores), and the remaining 48.9% from institutions and public administrations (through product purchases to meet the nutritional needs of people in vulnerable situations).

Thousands of euros channelled to social purposes by the EROSKI Group and the EROSKI Foundation (own contributions, those of its customers and social companies)

	2024	2023
Community Solidarity and Social Action	22,285	19,226
Support for families and vulnerable groups	2,033	2,150
Consumer education and information	1,412	1,187
Culture, leisure and local community support	710	444
Total	26,440	23,007

¹ Further information on consumer education and information activities is included in Chapter S4,

² Includes environmental protection and awareness activities,

3.4.5.1 EROSKI Foundation

We dedicate a minimum of 10% of our profits to social initiatives, which are allocated to the Mandatory Contribution Fund for Education, Cooperative Promotion, and Other Public Interest Purposes (COFIP). Since its establishment in 1997, these resources have supported the development of activities by the EROSKI Foundation, focused on four main areas:

- Training and information for consumers,
- Educational, cultural and professional promotion, especially in consumer matters and commitment to the environment and the environment,
- Solidarity and promotion of assistance,
- Research, development and innovation in relation to consumerism, food, the environment and healthy lifestyle habits.



The Foundation is supported by a multidisciplinary technical team that coordinates these focus areas and promotes initiatives aimed at consumers. These include awareness campaigns, the publication of magazines and guides, the provision of scholarships and grants, and collaboration with social organizations. The Foundation's Board of Trustees ensures that the Annual Action Plan is implemented in accordance with the principles of impartiality, independence, transparency, efficiency, and accountability. The main areas of activity developed in 2024 were consumer information and education, as detailed in the following section '3.3.2.4 Adoption of measures related to material impacts on consumers and end-users, approaches to manage material risks and take advantage of material opportunities related to consumers and end-users and the effectiveness of such actions (S4-4) of ESRS chapter 4 Consumers and end-users'.

3.4.5.2 Solidarity cents donation program

Together, cent by cent, we have strengthened our ongoing donation program *Céntimos Solidarios*, launched in November 2020, and which facilitates the solidarity of, which enables our customers to contribute to social causes through their everyday purchases at our stores.

Customers shopping at our stores—where the program is active at both EROSKI and CAPRABO locations—can choose to make a small voluntary donation to the charitable cause currently in effect when paying by card or mobile device. These contributions are always optional and confidential. The donation amounts are symbolic: $\bigcirc 0.10$ for purchases between $\bigcirc 5$ and $\bigcirc 30$, and $\bigcirc 0.20$ for purchases over $\bigcirc 30$. We always complement these contributions with our own matching donation.

In 2024, the EROSKI Group and its customers donated €1,268 thousand through 8.4 million *Céntimos Solidarios* contributions. These donations supported over 140,000 individuals through 56 social organizations. The funds have financed projects focused on child welfare both locally and in developing countries, environmental conservation and animal protection, cancer support, care for the elderly, support for people at risk of social exclusion, individuals with disabilities, Alzheimer's, mental health issues, cardiovascular conditions, rare diseases, victims of genderbased violence, and youth employment initiatives.

Since the launch of the program in 2020, more than €7,360 thousand has been donated through 48.4 million contributions made by our customers.

Indicators of the *Céntimos Solidarios* donation programme

	2024	2023
Total Funds Contributed by EROSKI Group and Customers (Thousands of Euros)	1,268	1,333
Number of donations when paying by card	8,481,113	8,864,206



Monthly donations from the EROSKI Group and its customers through the *Centimos Solidarios* programme (thousands of euros)

Month	Supported group	Thousands of euros donated
February 2024	People with disabilities	109,7
March 2024	Women and Children Affected by Gender-Based Violence	132,9
April 2024	People with rare diseases	112,2
May 2024	Job placement for young people	78,7
June 2024	Environmental and animal protection	105,5
July 2024	Vulnerable children in Local community	130,6
August 2024	People with Alzheimer 's disease	103,2
September 2024	Elderly Individual	101,5
October 2024	People with cancer	126,8
November 2024	Childhood in Developing Countries and Cardiovascular Disease Research	55,1
December 2024	Families' invulnerable situations	122,7
January 2025	People with mental illness	89,4

Preparation of the 2025 Solidarity Plan from listening

Throughout 2024, we developed the 2025 Solidarity Plan based on input gathered from 3,732 individuals, including customers, workers, and members of the public, as well as on the evaluation of 562 project proposals submitted by 352 social organizations.

The selection of those chosen to be recipients of the donations of *Centimos Solidarios* in 2025 has considered the preferences of causes and location of the initiatives collected in this exercise of citizen participation. In addition, an Advisory Committee made up of NGOs, consumers and partners, has validated the project proposals for each month of the year.

Accordingly, in 2025, the funds raised through this solidarity program will support people with disabilities, victims of gender-based violence, individuals affected by cancer, degenerative, rare or mental illnesses, child and family nutrition in vulnerable situations, support for the elderly, youth employment, and international development cooperation.

3.4.5.3 We respond to the social emergency

The economic situation in recent years—shaped by the COVID-19 pandemic, rising prices and raw material costs due to the war in Ukraine, and Spain's inflationary context—has increased the challenges faced by vulnerable families in accessing basic goods. In addition, in 2024, the floods in Valencia left thousands affected. Once again, EROSKI Group responded in solidarity to these social emergencies.



Emergency campaign for the floods in Valencia

In 2024, we responded immediately to assist those affected by the natural disaster of the Valencia floods. To this end, we launched an emergency campaign in our stores, allowing customers to make voluntary donations at the checkout for the amount of their choice. EROSKI Group complemented these contributions with an additional donation. As a result, we successfully channelled €539 thousand to the affected individuals through *Cruz Roja*.

Food Bank Campaigns

At EROSKI Group, we have been collaborating with the Spanish Federation of Food Banks (FESBAL) for 28 years, organizing food collection campaigns in our stores, Notable initiatives include the 'Operación Kilo' by EROSKI Group and the 'Zampakilos Solidario' by VEGALSA-EROSKI, both held in the spring, as well as the 'Gran Recogida de Alimentos' in November.

Through FESBAL, the collected food is distributed to individuals and families experiencing financial hardship or at risk of social exclusion. In 2024, in addition to the option for customers to make monetary donations at checkout, they were also able to physically donate food, hygiene, and cleaning products in stores. As always, the donations from our customers were complemented by an additional contribution from EROSKI Group.

Thanks to these in-store campaigns, benefiting the food banks in each region where our stores operate, a total of 1,510 tons of food were donated, equivalent to more than 6 million meals. This contribution helped to provide food for 1,655 families throughout the year.

Zero Waste Program

Each year, we work towards eliminating food waste by donating fresh and perishable food products that are close to their expiration date or best before date but are still in perfect condition for consumption. These products are removed from our shelves to uphold our commitment to providing consumers with the freshest products and well-maintained packaging.

Our protocol ensures food safety throughout the donation process. The donated products maintain the cold chain at the recipient organizations, and we ensure the same level of safety during transportation and storage until the food is consumed.

At EROSKI, we collaborate annually with over one hundred social organizations with which we have signed partnership agreements to carry out these donations. The work we do together has previously been recognized with the *'Espiga de Oro'* Award, the highest honour granted by the Spanish Federation of Food Banks to organizations that excel in the solidarity redistribution of quality food.

In 2024, we donated 2,600 tons of food and basic products, equivalent to more than 10 million basic meals for individuals at risk of social exclusion.



Social Purpose Shopping Card

The EROSKI and CAPRABO social-purpose shopping card is an inclusive and solidarity-driven method for channelling public administration and social organization aid to citizens and families at risk of social exclusion. It is a personalized card provided to each user with an initial amount pre-loaded. If indicated by the social organization, periodic automatic top-ups of the balance can be arranged.

The access to basic needs for these individuals is provided in an inclusive, rather than merely assistive, way. The card's appearance is similar to EROSKI's gift or loyalty cards, and the user chooses where to shop, which products to buy, and when to do so. In this way, the program normalizes access to assistance while prioritizing values such as solidarity, security, confidentiality, autonomy, and dignity.

In 2024, we facilitated 146 public and social organizations in channelling their assistance to vulnerable individuals through the EROSKI and CAPRABO social-purpose shopping card. Notably, EROSKI was one of the selected distributors for the implementation of the European Social Fund (ESF+) Basic Program, aimed at providing essential assistance to families with children in vulnerable situations. The total amount channelled through the solidarity cards in 2024 equates to more than 28,7 million meals per year.

3.4.5.4 Other social actions

In addition to the *Céntimos Solidarios* donation program and actions for food solidarity or emergency relief, we also support vulnerable groups, especially those affected by illness, and address the needs for international cooperation. Each year, we collaborate with dozens of entities operating in our local area or in other countries. These are some of the solidarity actions we have carried out this year.

Solidarity campaigns in the Balearic Islands

Due to our prominent presence in the Balearic Islands and our firm commitment to supporting the environments closest to our stores, we have collaborated with different campaigns:

- 'Measure smiles': This year has been the twelfth anniversary of this initiative through which customers can collaborate with 14 children's aid organizations in the Balearic Islands by contributing of one euro in exchange for a calendar rule. In 2024, 49 thousand euros have been donated
- 'Lives in full colour': As every year, a colouring booklet has been put on sale that has raised 40 thousand euros in favour of *Proyecto Hombre*
- 'Solidarity pencils': 5 thousand euros have been raised thanks to the sale in Mallorca of some original pencils for one euro each. The donations have been allocated entirely to the 'T'ajudem' programme of the Sant Joan de Déu Hospital in Mallorca
- 'Solidarity fans': 7 thousand euros have been raised thanks to the sale in Menorca of a fan at one euro each. The donations have been allocated entirely to the 'Juegoteca' program of the Foundation for People with Disabilities of Menorca

Solidarity calendars: 36,3 thousand euros have been raised in Ibiza and Formentera thanks to the seventh edition of the solidarity calendar of the Elena Torres Association for Research for the Early Detection of Cancer, All the money collected in this solidarity initiative goes to a research project of the Spanish National Research Council (CSIC) directed by Priscila Monteiro Kosaka.

Actions to support people affected by illness or with disabilities

We have maintained collaborations for many years with various entities that assist groups affected by illness. Our aim is to facilitate access to disease treatment, psychosocial or healthcare support, or to strengthen funding for research to find a cure, among other objectives.

Some of the actions in this area in 2024 are:

- Help for people with cancer: We have developed different actions to support people with cancer throughout the year. Thus, VEGALSA-EROSKI has joined the 'Everyone Against Cancer' initiative of the Spanish Association Against Cancer to contribute to surpassing the 70% survival rate for the disease by 2030. In addition, it has carried out the campaign 'The purchase of your life', thanks to which 15,4 thousand euros have been donated to AECC, and has allocated the profits from the sale of its reusable cloth solidarity bag to the Association for Help to Oncological Children of Galicia (ASANOG), with a contribution of 2,3 thousand euros, Other actions of the group to highlight are the sale of T-shirts in October in favour of AECC and the association of women with breast cancer of Gipuzkoa (*Katxalin*), which have raised 6,1 thousand euros, the awareness against skin cancer in summer carried out by CAPRABO or the support for races in favour of people with breast cancer, among others.
- Support in the fight against Alzheimer's: CAPRABO has renewed for the eleventh year its collaboration agreement with the Pasqual Maragall Foundation to promote research and the fight against Alzheimer's. We collaborate in the Alfa Study, a project in which more than 2,700 volunteers without cognitive impairments participate, and which feeds the different research projects of the Barcelonaßeta Brain Research Center (BBRC).
- Support for people with disabilities: EROSKI has renewed its agreement with ONCE Euskadi for another year so that its members can continue to enjoy cultural and leisure activities with the aim of achieving their full inclusion in society, In addition, VEGALSA-EROSKI has renewed its agreement with DOWN Coruña to continue working together on social integration through labour inclusion and the promotion of entrepreneurship, It has also strengthened its relationship with the ENKI Foundation through an annual collaboration agreement to contribute to awareness-raising, training and research in the field of inclusion of people with disabilities.

Donations to support vulnerable families in collaboration with the Red Cross

Throughout the year, we strengthened our social commitment by partnering with the Spanish Red Cross to support children and families in vulnerable situations within our local communities. Key initiatives included school supply donation drives during the back-to-school period and the collection of new toys during the Christmas period at our hypermarkets in the Basque Country. Additionally, FORUM contributed to circular economy efforts by donating 1,568 kilograms of



clothing and sports equipment to the Red Cross in Bizkaia, promoting the reuse of goods and supporting social inclusion.

International cooperation

The EROSKI Group's initiatives extend beyond national borders to address the needs of vulnerable populations worldwide. In 2024, the EROSKI Group entered into an agreement with UNRWA, allocating €15 thousands for immediate food aid to Palestinian refugees in Gaza. Additionally, the EROSKI Group has been partnering with MUNDUKIDE since 2011 to support local development in various countries through cooperative models. In 2024, the Group continued its support for organizations working in developing countries, such as the Federation Children of the World, through a donation of non-food consumables, including toys, clothing, footwear, and school supplies, valued at €75,6 thousands. Furthermore, the EROSKI Group's *Céntimos Solidarios* donation program collaborated with Médecins Sans Frontières (Doctors Without Borders) in 2024. The Group also renewed its partnership with the supplier AUARA to fund the construction of a second water well in Taquin, Haiti, benefitting 2,500 people. This initiative was made possible by the profits from the sale of 200,000 bottles of AUARA water in EROSKI Center hypermarkets and supermarkets across Galicia and Castilla y León.

Support for large families

In 2024, we continued with our support programs for large families through associations such as Hirukide and FANOC, among others. Recognising the specific needs of these families, we offer special benefits through loyalty cards and initiatives, including the *'Bienvenido Bebé'* program from CAPRABO and the *'Tarxeta Benvida'* initiative from the *Xunta de Galicia* in collaboration with VEGALSA-EROSKI. In 2024, more than 10,000 large families benefited from it, achieving savings that amount to €1,522 thousand.

3.4.5.5 Environmental awareness and protection

Earth Hour

At EROSKI Group, we have participated for the thirteenth consecutive year in the Earth Hour campaign promoted by WWF with the support of the United Nations, by holding a symbolic blackout on the website <u>Earth Hour campaign</u>, which remains active with dimmed light of lower intensity. In addition to this action, we launched a campaign on the website and social media, and a blackout on the signage of some CAPRABO and VEGALSA-EROSKI stores. The slogan for 2024 was 'Turn off the lights, Give an hour to the Planet.

Camiño a Camiño environmental programme

VEGALSA-EROSKI has participated for the twelfth consecutive year in the <u>Camiño a Camiño</u> programme, an initiative that it is developing together with the Vigo City Council to promote environmental routes in the region, through guided tours with the aim of promoting healthy and sustainable lifestyle habits, It has contributed 22,5 thousand euros to this action.



One Tree, One Story

At VEGALSA-EROSKI, we promote environmental commitment in Galician classrooms through this short story contest, which is annually accompanied by a tree planting event. This year, 40 students from the *CEIP Coutada Beade* school in Vigo participated, planting more than 50 chestnut trees.

Mar de Mares Festival

VEGALSA-EROSKI served as an official sponsor of the 11th of Mar de Mares Festival, which focuses on raising awareness and educating children about the value of marine ecosystems and the importance of protecting and preserving them to ensure a sustainable future. The festival, held in A Coruña, included a range of educational and recreational activities. As part of the event, VEGALSA-EROSKI also participated in the 5th Major Seabed Clean-Up, aimed at removing waste from Galician marine ecosystems.

Artigas School of Sustainability (Bizkaia)

We collaborate with the Artigas Sustainability School, the Environmental Education Centre on Waste in Bizkaia, which delivers training programmes on urban waste management through workshops, audiovisual screenings, and interactive exhibitions.

In addition, during 2024, we promoted various awareness-raising and educational initiatives aimed at environmental preservation. These included CAPRABO's participation in the European Week for Waste Reduction, reinforcing our commitment to circular economy principles and sustainable consumption.

3.4.5.6 We promote culture, leisure and the local environment

At Grupo EROSKI, we are committed to promoting culture and preserving traditions. As part of our broader commitment to local development, we also support the value of local languages, leisure, and cultural heritage.

Promotion and dissemination of local languages

Local languages are an essential part of the cultural heritage of the communities in our surrounding areas. For this reason, EROSKI Group is committed to their promotion and dissemination. In fact, for decades, we have been the only retail company to offer labelling of our private label products in both Spanish and Basque, as well as in other official languages. Additionally, we support various external initiatives that promote the use of these languages.

In the case of Basque language, we have participated in the Durango Basque Book and Record Fair (*Durangoko Azoka*), the most prominent event on the calendar for the promotion of the Basque language, and in which we have been present for decades. We have also collaborated with major initiatives for the promotion of Basque in the education sector across various regions (*Ibilaldia, Araba Euskaraz, Kilometroak, Herri Urrats, Nafarroa Oinez*, and the *Fiesta de la Escuela Pública Vasca*), in which more than 7,639 people participated in events organized by the EROSKI



Foundation's School of Nutrition, aimed at promoting healthy eating habits among schoolchildren and families.

In Galicia, we also value the culture and language of the region by supporting initiatives closely tied to Galician society. For instance, at VEGALSA-EROSKI, we celebrated the *Día das Letras Galegas* with a tribute to Luísa Villalta. In 250 establishments, commemorative posters of this author, designed by students from CEIP Raquel Camacho (A Coruña), were displayed. Additionally, we produced a special run of over 1,5 million box bags for EROSKI and FAMILIA stores.

In this regard, our magazines Consumer EROSKI, EROSKI Club, and Sabor-CAPRABO are also available in the official languages of the regions where we operate.

Leisure and culture

At EROSKI Group, we promote the leisure and cultural activities of consumers through various sponsorships, such as the *Musikaire* cultural festival, which takes place annually in Elorrio, the location of our corporate headquarters.

In Galicia, VEGALSA-EROSKI continues to support the VEGALSA-EROSKI UDC Chair of Social Commitment, Communication, and Corporate Reputation, which aims to foster communication with a sense of responsibility, supporting the promotion of Galician cultural industries. This year, the focus has been on cinema through the initiative 'O Cinema dende o Compromiso'. We have also continued our support for Galician festivals such as 'Morriña Fest', 'Resurrection Fest', 'Armadiña Rock', and 'Caudal Fest'. Additionally, we are the official sponsor of the 2024 Camino Escena Norte (CEN) project, which focuses on promoting artistic, scenic, and professional exchange across 60 venues in Galicia, Asturias, Cantabria, the Basque Country, and Navarre.

Additionally, through the Consumer EROSKI informational project, we offer a leading Practical Guide to the Camino de Santiago, providing valuable information about the official routes and their stages.

Furthermore, recognizing the importance of sports in modern today and its role in promoting a healthy lifestyle, we also support local sports activities in our surrounding community. In the Basque Country, we have collaborated with popular races and events such as the *Subida a Artxanda*. Additionally, through FORUM, we have once again organized the 'Kosta Trail,' a running and hiking event that brings together 4,000 participants. This event is held in an environmentally respectful manner, and the funds raised from registrations have been donated to *Gaituz Sport Fundazioa*, an organization that promotes inclusive physical activity and sports for people with disabilities in the Basque Country. We have also participated in the 'WOP Challenge,' a team relay sports adventure aimed at raising collective social funds to combat rare diseases. In Catalonia, we continue to support the CAPRABO Sport Program, which collaborates with amateur sports clubs to promote healthy habits, such as engaging in sports activities. Furthermore, through VEGALSA-EROSKI, we have renewed our collaboration with the inclusive races '*Runki*' and '*Enki*,' organized by the ENKI Foundation.



4. Governance pillar

4.1 ESRS G1 - Business Conduct

4.1.1 Governance (GOV)

EROSKI Group acknowledges that ethical conduct and responsible practices are vital for fostering sustainable development and delivering lasting value to stakeholders. A governance framework has been established to promote, evaluate, and reinforce a commitment to transparency, integrity, and respect across all activities. The Governing Council and Sustainability Committee play a crucial role in advancing and overseeing the sustainability strategy, while also nurturing an organizational culture aligned with the values and ethical principles outlined in the Codes of Conduct, For further details on sustainability governance, refer Governing Council to section '<u>1.1.2 Governance (GOV) of the ESRS-2 General disclosures chapter</u>'.

4.1.1.1 The Role of Administrative, Supervisory and Management Bodies (GOV-1)

The role of the governance bodies concerning business conduct outlined in this section should be read in conjunction with section <u>'1.1.2.1 The role of the administrative, management and supervisory bodies (GOV-1) of chapter ESRS 2 - General disclosures'</u>.

The governance bodies of the EROSKI Group share, promote, and protect the core elements of corporate culture and business conduct through the Mission, Vision, and Values detailed in section <u>'1.3.1.1 Strategy, business model and value chain (SBM-1)' of chapter ESRS-2 General disclosures</u>. These include economic, social, and environmental responsibility, commitment to consumers, participation, trust, and innovation. Additionally, the EROSKI Group is deeply rooted in cooperative culture; in this context, we have approved a Business Conduct and Corporate Culture Policy that establishes the main principles and commitments, as well as guidelines and standards of action.

All companies within the Group are guided by cooperative values such as:

- Personal and professional development, enhancing knowledge and skills,
- Sense of belonging through individual identification and trust in the project,
- Effective communication with adequate internal processes,
- Client orientation,
- Quality of life through favourable working conditions,
- Social commitment to the environment, through local consumption and active engagement in operational areas,
- Professionalism, ensuring individuals possess the capability to perform their roles,

A zero-tolerance policy is upheld regarding corruption, bribery, and any form of harassment or actions that undermine equality, diversity, and inclusion. An effective, autonomous, independent, and robust compliance system is in place, grounded in the Codes of Conduct and supported by Internal Reporting Channels for reporting any irregularities or breaches of the established principles. These channels ensure maximum protection for individuals who utilize them.



As of June 18, 2024, a Sustainability Committee has been established and approved by the Governing Council of EROSKI, S.COOP. This Committee comprises leaders from the Sustainability, Finance, Social, Corporate, and Processes areas. Additionally, representatives from Development, Sales, Logistics, Systems, and the companies FORUM, VEGALSA-EROSKI, and CAPRABO are included to address specific matters.

The Sustainability Committee is an executive forum responsible for driving and ensuring the definition, monitoring, and implementation of policies, strategies, objectives, and legislative compliance in environmental, social, and governance sustainability matters. It has information, advisory, and proposal powers in these areas to the Management Board and the Audit and Compliance Committee.

Thus, the Sustainability Committee collaborates in management and strategic plans, including objectives, actions, and milestones in business conduct, supervises and reports to the Management Board on the execution of these objectives, and suggests improvements or modifications to policies related to business conduct.

Regarding the experience of governance bodies in business conduct matters, three members of the Governing Council are part of the EROSKI Foundation's board, which carries out multiple social action initiatives, mainly related to promoting healthy lifestyles, consumer education, environmental defence, and solidarity. Four other members have experience in corporate culture matters; one in cybersecurity (implementation and training in cybersecurity topics), and three in areas related to Code of Conduct compliance, harassment prevention, dissemination of the company's Mission, Vision, and Values, as well as change management, among others.

Additionally, throughout 2024, members of the governance bodies have received training to enrich their experience in sustainability and business conduct on the following occasions:

- In June, both the Governing Council and the Management Board received training on the most relevant matters and obligations arising from the Corporate Sustainability Reporting Directive (CSRD) conducted by the consulting firm EY.
- In September, the Governing Council received training on harassment conducted by the consulting firm *Igualando*, with the attendance of psychologist and expert Mar Gaya and the law firm *Navarro & Asociados*, training previously received by the Social Council, to raise awareness among all partners and workers from the social bodies on this matter,
- In October, as part of the training program for the Audit and Surveillance Committees, training on sustainability was conducted by the consulting firm '*Innovación y Desarrollo Directivo*,' covering topics from the general concept of the matter, applicable regulations, sustainability reporting, to the process of independent expert review. This training was also attended by members of the Governing Council.
- In November, during the annual training day for the Governing Council, a session was held, conducted by the consulting firm EY, about current and future challenges in sustainability and the role of the Governing Council,
- Also, the governing bodies of SUPRATUC and VEGALSA-EROSKI received specific sustainability training in January 2025, conducted by EY.



4.1.2 Impact, risk and opportunity management (IRO)

4.1.2.1 Description of Processes to identify and assess material Impacts, Risks, and Opportunities (IRO-1)

As set out in section <u>'1.1.4.1 Description of the process for determining and assessing material impacts, risks and opportunities (IRO-1)' of chapter ESRS 2 - General disclosures</u>, the process carried out to identify impacts, risks and opportunities related to business conduct, as well as the results obtained from this analysis are aligned with the Group's risk management.

Impacts, risks, and opportunities associated with business conduct identified through this process are systematically assessed in section <u>'1.1.3.3 Material impacts, risks and opportunities</u> and their interaction with the strategy and business model (SBM-3) of chapter ESRS 2 - General <u>disclosures'</u>.

4.1.2.2 Business conduct policies and corporate culture (G1-1)

Establishment, development and promotion of cooperative culture

The cooperative culture and commitment to the community at EROSKI Group are reflected in a governance structure and supporting mechanisms that facilitate the ongoing promotion of a two-way corporate culture. Governance bodies convene monthly, ensuring that decisions made by the Governing Council are effectively communicated to all cooperative members through the Social Council, Delegated Committees, and workplace representatives. This structure also enables the upward flow of proposals, initiatives, discussions, and feedback from members to the Governing Council for consideration and decision-making.

Through this approach, the Governing Council steers the corporate culture among all cooperative members, fostering dialogue and consensus on corporate policies and regulations. These policies encompass areas such as performance evaluation and compensation, guidelines for the responsible use and management of online information, internet and email usage, hybrid work arrangements, and socio-labour leave policies. Additionally, on internally defined matters, the Governing Council encourages non-binding universal consultations to enhance the overall strategy, Management and strategic plans are shared with members, who are invited to provide suggestions and feedback for their development.

The Governing Council also contributes to promoting corporate culture through:

- The internal training platform "Orain" promotes training initiatives for member-workers in various areas, including health, sustainability, legal compliance, data protection, and artificial intelligence, among others,
- Organization of forums among member-workers to discuss quality or improvements in products intended for end customers,
- Welcome or onboarding sessions for new member-workers, providing information on the corporate Code of Conduct, occupational risk prevention, and other topics, The Compliance Office is developing compliance training content for inclusion in the Welcome Manual for new hires at the sites, During onboarding, a mentor, referred to as a "Kide", is assigned to new member-workers to support the adoption and promotion of corporate culture,

 Tools such as the member-worker satisfaction survey, listening program, engagement survey, and 180° interview are utilized to assess corporate culture.

At FORUM, workers participate through the same model of engagement and promotion of corporate culture described in this section, via the cooperative society Gespa Forum, S.C.P., in which most workers are members.

Similar mechanisms for participation and fostering a shared corporate culture are implemented across other companies within the EROSKI Group.

At EROSKI Group, awareness and communication regarding the significance of business conduct matters are actively promoted throughout the organization

In 2024, training sessions were carried out to promote awareness and understanding of key issues related to responsible business conduct:

Training and number of participants

Formation	No. of people
Equality Programme 'A snapshot of Equality'	5,086
Occupational Health & Safety	3,282
Criminal Risk Prevention Plan	2,758
Nutrition and health	1,888
Artificial intelligence	511
Cooperative Regulatory and Economic Framework	453
Compliance	448
Back Health and Wellness	232
Information Security	193
Cybersecurity	149
Nutrition and wellbeing	118
Emotional Intelligence for Leadership & management	114
Training: Equality and diversity	109
Pelvic floor prevention	63
Stress and Procrastination Management	51
Prevention and action against sexual harassment	36
Data protection for workers	20
Equality Monitoring Committee Training	10
Money laundering and terrorist acts	4
Other	265
Total	15,790

Additionally, as part of the annual awareness plan on compliance culture, three rounds of short training modules were delivered, focusing on key aspects of the management system for the Codes of Conduct and Internal Reporting Channels. These initiatives aim to equip workers and cooperative members with the necessary tools to address potential risk situations in the performance of their duties and responsibilities, as well as to raise awareness of the available mechanisms for reporting any compliance-related concerns.



Policies related to business conduct

The values and principles of our corporate culture are reflected in a set of policies and practices that promote a culture of responsibility and regulatory compliance across the entire EROSKI Group. A comprehensive overview of these policies is provided in section <u>1.1.4.3 Policies adopted</u> to manage material sustainability matters (MDR-P) of chapter ESRS-2 General disclosures' of chapter NEIS-2 General disclosures, where they are described in accordance with MDR-P guidelines.

This section identifies and briefly outlines the business conduct policies implemented to foster and manage our corporate culture:

Code of Conduct

The Code of Conduct, effective since 2011, was updated and reapproved by the Governing Council in 2024. VEGALSA-EROSKI has maintained its own Code of Conduct since 2018. Both documents articulate core principles and establish clear guidelines to ensure that all activities and relationships within the EROSKI Group are conducted with honesty and integrity. These instruments demonstrate a commitment to the principle of due diligence in preventing, detecting, and addressing any irregular behaviour.

Transparency and integrity are regarded as essential for fostering trust with stakeholders. Accordingly, mechanisms have been established to prevent and manage actions that do not align with ethical and regulatory standards.

From a disciplinary standpoint, guidance is provided by Corporate Bylaws, Internal Regulations, and relevant regulatory frameworks.

The Codes of Conduct are communicated to workers, cooperative members, and supplier companies to ensure a shared understanding of the boundaries within the organization and the expected standards of behaviour in all interactions involving individuals associated with or engaging with the EROSKI Group.

Corporate Governance Policy

The purpose of this Policy is to define the overarching strategy and commitments regarding corporate governance for all companies within the Group. It is based on the application of the highest ethical standards and adherence to best practices in corporate governance, in alignment with the core values of the EROSKI Group. In this context, the Policy sets out the principles and guidelines that should govern the organization and functioning of the Group's governance bodies, in accordance with applicable regulations and recognized corporate governance best practices.

Information Security Policy

This policy represents a formal statement of the EROSKI Group Management's position on information security. It defines the objectives and responsibilities necessary to safeguard information assets and ensures appropriate levels of security–understood in terms of the integrity, availability, and confidentiality of these assets. The policy is designed to comply with the applicable legal framework and adheres to the guidelines, standards, and procedures outlined in more detailed supporting documents.



Internal Information System and Whistleblower Protection Policy

There are two Internal Reporting Channels within the EROSKI Group, which serve as key mechanisms for addressing potential irregularities or behaviours that violate our ethical principles or fall outside the scope of regulatory compliance. These channels allow for the submission of reports concerning actions or conduct that contravene the Codes of Conduct.

In line with Law 2/2023 on Whistleblower Protection, these channels are accessible to all relevant stakeholders through the Group's intranet platforms (Prisma, Nexo) and corporate websites, Individuals can submit reports related to criminal conduct, breaches of the Codes of Conduct, Criminal Risk Prevention Plans, or any other internal or external regulations. The process respects core principles of confidentiality, protection against retaliation, and the option to report anonymously.

The EROSKI Group has implemented Internal Reporting System Policies and Information Management Procedures in compliance with the principles established by Law 2/2023 on Whistleblower Protection, transposing Directive 2019/1937. Workers were informed of the system's implementation following its approval by the Governing Council on 13th June 2023, and subsequently by the relevant governing bodies of VEGALSA-EROSKI, SUPRATUC, and FORUM. Efforts to raise awareness continue through the dissemination of periodic informational updates, reinforcing workers' access to a reporting channel managed by the Compliance Office. This office reports to both the Compliance Committee and the Audit and Compliance Committee, which is accountable to the Governing Council. VEGALSA-EROSKI maintains its own Internal Reporting System Policy and Information Management Procedure to ensure consistent application. In 2024, VEGALSA-EROSKI conducted training for 34 workers, including hypermarket and Cash Record store managers, on the Internal Reporting System. Additionally, informational updates were distributed across all EROSKI Center and Familia stores, with relevant content incorporated into the worker onboarding manual.

The Group also operates within a Compliance Framework composed of codes, policies, and procedures aimed at reducing significant risks and mitigating potential impacts.

Reports submitted through the Internal Reporting Channels are processed within a maximum timeframe of three months. in alignment with the Information Management Procedures and the Internal Reporting and Whistleblower Protection Policies. Confidentiality is maintained throughout the process, with anonymity preserved where applicable.

There are also Criminal Risk Prevention Plans, detailed in the section <u>'Criminal Regulatory</u> <u>Compliance Policy and Criminal Risk Prevention Plan</u>', which establish the necessary controls related to corruption, bribery, and other identified criminal offenses. These plans are managed by the Compliance Office, or, in the case of VEGALSA-EROSKI, by the Compliance Section of the Legal Department.

On the other hand, in the case of potential complaints related to workplace harassment or sexual harassment, a procedure is in place through an Investigation Committee, which initiates a confidential investigation file. Upon completion of the investigation, a report with the conclusions is issued. This report is then submitted to the Human Resources Management for the adoption of any necessary measures.



Animal Welfare Policy

An Animal Welfare Policy is in place, outlining the principles and guidelines designed to ensure and uphold the well-being of animals, with particular focus on the conditions of housing and, where applicable, methods of slaughter.

The Animal Welfare Policy applies to all fresh products marketed under EROSKI Group private labels that originate from livestock farms, including those raising beef cattle, pigs, sheep, and rabbits for meat production. The policy also extends to poultry farms producing chicken and turkey for meat, laying hen farms for egg production, and dairy farms supplying milk under private labels. Furthermore, it encompasses all private label products containing eggs as an ingredient.

This policy also includes the framework for animal welfare in farmed fish operations (aquaculture). In this regard, it should be read in conjunction with the Sustainable Fishing and Aquaculture Policy.

The commitments outlined in this policy align with:

- The Welfare seal, which promotes animal welfare based on the strict European Welfare Quality and AWIN standards, assessing factors such as nutrition, housing, health, and natural behaviour.
- The European Chicken Commitment, a voluntary agreement that establishes various requirements (including stocking density, the selection of slow-growing species, lighting, and air quality, among others) that exceed the current minimum legal standards.
- GLOBALG.A.P., a certification that includes specific and stringent requirements regarding animal welfare for fish, covering aspects such as breeding, transportation, and slaughter.

Policy for the Prevention and Management of Conflicts of Interest

VEGALSA-EROSKI and other companies within the Group have established policies that mandate individuals to act in alignment with the corporate interest, defined as the interest of the entities comprising the EROSKI Group, independent of any personal interests, whether individual or those of related parties. As such, individuals are required to avoid situations where personal interests, either for themselves or on behalf of others, could conflict with the corporate interest and their duty of loyalty.

Criminal Compliance Policy and Criminal Risk Prevention Plan

Ethics and compliance are integral to the effective functioning of the EROSKI Group and the realization of its strategic objectives. All companies within the Group are committed to operating with the highest level of diligence, adhering to a zero-tolerance policy toward corruption and bribery, and preventing any unlawful acts in the execution of their duties and interactions with stakeholders.

To this end, the EROSKI Group has two Criminal Risk Prevention Plans, one for VEGALSA-EROSKI and the other for the rest of the Group's companies, which include a model for organising, preventing and controlling compliance risks that may arise within the organisation.



Additionally, with the exception of VEGALSA-EROSKI, a Criminal Regulatory Compliance Policy is in place, which outlines the guiding principles, components of the specific program designed to manage the risk of criminal offenses, and the behaviours that constitute criminal infractions. The policy also establishes the Regulatory Compliance function, with the Regulatory Compliance Committee playing a pivotal role. It defines the roles and responsibilities of the Board of Directors, the CEO, Senior Management, middle management, and workers.

The Board of Directors holds the ultimate responsibility for overseeing and ensuring compliance. In VEGALSA-EROSKI, this is supported by the Compliance Committee, whereas for the other companies within the Group, the responsibility rests with the Audit and Compliance Committee, which supervises the Compliance Committee.

The EROSKI Group's Criminal Risk Prevention Plans focus on:

- Analyse the potential criminal risks that could affect the EROSKI Group, including risks related to corruption and bribery
- Establish both generic and specific controls necessary to mitigate the criminal risks of the companies

The Criminal Risk Maps, included as an Annex within the Criminal Risk Prevention Plans approved by the EROSKI Group, identify the areas and departments with the highest risk of corruption and bribery. Thus, the positions within the EROSKI Group most exposed to corruption and bribery are as follows:

Society	Address	Affected department
		Legal Department
	Corporate	Legal Advisory services
		Communications and Corporate Relations
		Non-Food Division
		Regional Sales
	Hypermarkets and EROSKI Online	Hypermarkets
EROSKI		Online
	Supermarkets	Network Project Management
		Store Planning & Processes
		Supermarkets Division
		Franchises Division
	Innovation, ICT and Logistics	Innovation and Digital Development
		Information and Communication Technologies (ICT)
		Transportation
		Logistics Flows
		Supply Management
		Distribution Platforms
		Construction and Renovations
	Real Estate Development & Services	Facility Services



EROSKI Group

Society	Address	Affected department
		Expansion of operations and assets
		Real estate management
		Food Division
		Non – Food Division
	Commercial	Local Procurement
		Commercial Mix
		Fresh Product Division
	Stratagia Markating and Oustanaar	Format Development
	Strategic Marketing and Customer Relations	Brand and Communication
		Health and Sustainability
	Financial	Financial & Asset Management
		Administration and Taxation
	Management	
	Strategic projects	
	Net	
FORUM	People	
	Commercial	
	Marketing	
	Resources	
	Management	
	People	
	Sales	
CAPRABO	Marketing, IR, Online & Franchising	
	Commercial	
	Operations	
	Development	
	Management	
	Sales & Marketing	
	People	
	Logistics	
CECOSA	Systems	
SUPERMERCADOS	Franchises	
	Store Services	
	Economic and Financial	
	Development	
	Sales	
	Address	
	Shopping	
VEGALSA-EROSKI	IT	
	Real Estate Development & Services	



4.1.2.3 Management of relationships with suppliers (G1-2)

This section outlines how the EROSKI Group manages its supplier contracting process, including both the requirements related to product quality and composition, as well as the enforcement of contractual obligations.

Social and environmental commitments with suppliers

Social and environmental commitments extend to supplier relationships, requiring suppliers to responsibly manage their workforce and comply with all relevant legal obligations, while encouraging the adoption of environmental management systems. This approach is based on the standards of the International Labour Organization (ILO) and the principles of the United Nations Global Compact. Supplier contracts include clauses outlining the Compliance and Criminal Risk Prevention Plans, the Corporate Code of Conduct, a summary of the Internal Control Body Regulations, and a summary of the Internal Reporting System Regulations. Additionally, internal regulations are in place to promote measures that prevent corruption in the management of suppliers and contractors.

In 2024, no cases of human rights violations were recorded within the supplier network, including issues related to child labour, violations of indigenous peoples' rights, forced or compulsory labour, the denial of freedom of association and collective bargaining, or discrimination.

Since 2022, the EROSKI Group has implemented a Local Supplier Support Program to strengthen its understanding and commitment to local suppliers. This initiative involves assessing the status of supplier companies in relation to environmental, social, and governance sustainability aspects to identify their strengths and areas for improvement. The goal is to offer training and support for their continuous improvement. These training activities are conducted in partnership with organizations such as the Global Compact, food clusters, and local authorities.

More detail on the relationship with our value chain, of which our suppliers are a part, is provided in the chapter '<u>3,2 ESRS S2 – Workers in the value chain</u>'.

Social and environmental criteria for supplier selection

The EROSKI Group maintains a strong commitment to promoting sustainable and healthy habits, aiming to support consumer well-being and satisfaction. This commitment serves as a key differentiator within the sector and informs all operational practices. In alignment with this approach, a set of social and environmental criteria has been established for the selection of private label product suppliers, which must be met as a prerequisite for establishing commercial relationships.

For fresh and food products under private label, a series of ingredient, quality, and nutritional safety requirements have been established:



- Products must not be genetically modified, nor produced from genetically modified ingredients. That is, they must be free of Genetically Modified Organisms (GMOs), Suppliers must provide Identity Preserved (IP) certificates from an external entity for products such as soybeans, corn, rapeseed, cotton, and sugar beet.
- The product must not contain partially hydrogenated vegetable oils, either in its formulation or in the formulation of any of its raw materials.
- The product must not include ingredients or by-products derived from fat or palm oil in its formulation. It is preferred that the product does not contain coconut oil or fats.
- Regarding additives (colourings, antioxidants, preservatives, sweeteners and enhancers), the product must not contain in its formulation:
 - Artificial colorants: only colorants of natural origin will be used.
 - Certain artificial antioxidants, preservatives, sweeteners and flavour enhancers, which are prohibited in both the final product and the raw materials and additives that compose it.
 - Food additives containing aluminium, which are prohibited in both the final product and the raw materials and additives.
- Products must be suitable for individuals with allergies and intolerances and guarantee the absence of such substances. All allergens will be clearly indicated on the product packaging.
- Suppliers must comply with the formulation requirements of the Spanish Agency for Food Safety and Nutrition (AESAN).
- In the case of organic own-brand products, they must comply with the requirements of organic production regulations and have external seals that accredit this.

Additional requirements are applied to the EROSKI Natur fresh product line, with a preference for suppliers holding external certifications related to sustainability or animal welfare. For instance, EROSKI Natur fruits and vegetables are certified under standards such as GlobalG.A.P, or Integrated Production, while seafood products carry certifications including MSC for wild-caught fish and GlobalG.A.P, for aquaculture. Furthermore, for products certified under GlobalG.A.P, producers are also certified with the GRASP social responsibility module, which ensures compliance with best practices in labour and human rights.

Private label drugstore, perfumery, and hygiene products are subject to defined health and safety requirements, which suppliers are expected to meet as a condition for commercial partnership.

In the case of cosmetic products:

- Legal requirements related to Regulation 1223/2009
- Safety and efficacy tests of cosmetics
- Requirements for the formulation of cosmetics, regarding the use of some preservatives such as parabens, triclosan, isothiazolinones, etc.

For drugstore products:

- Health and safety requirements regarding the use of formaldehyde or methanol
- Certificate of compliance with IFRE requirements
- Compliance with regulations regarding hazardous mixtures, detergents and hypoallergenics



Product requirements and quality standards are applied to all supplier companies within the value chain, Ongoing evaluations of the supply chain are conducted to ensure compliance. For private label products, all supplier manufacturing facilities must receive approval from the EROSKI Group's Quality Department, which reserves the right to conduct unannounced follow-up audits, Key elements of the value chain control process include:

- Promotion of compliance with European quality and safety standards, such as the International Food Standard (IFS) certification,
- Stricter requirements for fresh produce, ensuring that production, storage, and transport conditions meet established standards,
- In the event of non-conformities, audits are conducted, and corrective action plans are implemented. Upon resolution and successful audit completion, the supplier may be reapproved
- A specific audit program has been in place since 2018 for the primary sector (meat, horticulture, and fish sectors),
- A dedicated audit program is applied to suppliers producing private label products with declarations of "Sin" (free from allergens or intolerant substances),
- Suppliers are required to implement a traceability system that complies with legal requirements, allowing for the tracking of products from origin to delivery to the EROSKI Group, ensuring that compliance with criteria can be verified throughout the supply chain,

Product quality is a priority within the EROSKI Group, reflected through continuous evaluation of the value chain. As part of this process, audits are conducted for private label supplier companies to ensure alignment with established quality and compliance standards, in section '3.2.2.4 Adoption of measures related to material impacts on consumers and end users, approaches to managing material risks and taking advantage of material opportunities related to consumers and end-users and the effectiveness of such actions (S4-4) of ESRS chapter S4 - Consumers and end-users'.

In addition to the requirements established for private label suppliers, enhanced oversight is applied to import suppliers based in Asia, where the risk of human rights violations is considered higher. To ensure adherence to fundamental social standards, social audits conducted by independent third parties and aligned with internationally recognized frameworks (such as BSCI or SMETA) are required as a prerequisite for establishing commercial relationships. Further details regarding this control mechanism are outlined below in section <u>'3.2.2.4 Adoption of measures</u> related to the Material impacts on workers in the value chain, approaches to manage material risks and take advantage of material opportunities related to workers in the value chain and the effectiveness of such actions (S2-4) of the ESRS chapter S2 – Workers in the value chain'.

The product portfolio includes 48 fair trade items, such as coffee, cocoa, tea, sugar, and various textiles, EROSKI Group was the first distribution company to introduce fair trade products to the Spanish market and is recognized by Fairtrade International as an authorized operator for the import and distribution of products under its certification.

In supplier selection processes, compliance with standards exceeding legal requirements for environmental protection or animal welfare is required in certain cases. In 2024, a total of 245 suppliers held certifications for organic production or other recognized sustainability standards, including FSC®, PEFC, SFI, MSC, GGN, and Cosmos Natural, representing 6% of all commercial suppliers.



Suppliers with environmental sustainability certifications

	2024	2023
No. of suppliers with environmental sustainability certification	245	253
% of total commercial suppliers	6%	7%

Payments to suppliers

The EROSKI Group acknowledges the importance of honouring agreed payment terms with suppliers and creditors, ensuring that financial transactions are executed within fair and timely periods.

The Board of Directors and the Management of the EROSKI Group are responsible for complying with the content of Law 3/2004, of 29 December, which establishes measures to combat late payment in commercial transactions.

Payment dates for invoices are determined based on the terms negotiated individually with each supplier or creditor, calculated from the date of product delivery or service provision, or, where applicable, from the invoice date. These timelines are subject to the deferral limits established by applicable legal regulations:

- 30 days for fresh and perishable food products,
- 60 days for consumer products and services, after express agreement with the supplier,
- > 60 days exceptionally for products that are not fresh or perishable or food or mass consumption

More information is provided in section <u>'4,1,3,3 Payment practices (G1-6)'</u> of this chapter.

4.1.2.4 Prevention and detection of corruption and bribery (G1-3)

The EROSKI Group has had Anti-Corruption Policies in place since 2018, with separate policies for VEGALSA-EROSKI and the other companies within the Group. Additionally, procedures have been established to prevent, detect, and address allegations or cases of corruption or bribery are the Internal Reporting Channels open to the persons indicated in art, 3 of Law 2/2023 on the Protection of Whistleblowers. See section <u>'4.1.2.2 Business conduct and corporate culture policies (G1-1) of this chapter</u> for more details about the Internal Reporting Channels.

The Regulatory Compliance Committee, Compliance Committee at VEGALSA-EROSKI, as explained in section '<u>1.1.2.1 The role of the administrative, management and supervisory bodies</u> (GOV-1) of chapter ESRS-2 General disclosures', are two collegiate bodies of an internal and permanent nature that have broad powers, budgetary autonomy and independence of action. Although they are made up of several managers or departments or areas, so that they provide a reasonably broad and complete vision of the organisation and its activity, they have the duty to act with autonomy and independence of criteria and action with respect to the rest of the organisation and to carry out their work with the utmost diligence and professional competence.

In cases where information received through either of the two Internal Reporting Channels is directed against a member of the Compliance Committee or the Regulatory Compliance



Committee, or where a conflict of interest may arise—whether due to the member's connection to the facts reported or the individuals involved—that could compromise their impartiality, the affected member must immediately inform the other committee members, In accordance with the statutes of both the Compliance Committee and the Regulatory Compliance Committee of VEGALSA-EROSKI, the affected individual must recuse themselves from all phases of the investigation and handling of the case in question, as well as from any decisions related to the matter.

Additionally, in the case of the Regulatory Compliance Committee, if the affected member does not voluntarily declare the potential conflict of interest, any other committee member who becomes aware of it must inform the rest of the committee and request that the affected individual abstain from participating in the handling of the case and any decisions related to the matter.

If, despite being expressly requested to do so, the affected member of the Regulatory Compliance Committee refuses to abstain, the Committee's leadership will report the conflict of interest and its relevant circumstances to the Chair of the Audit and Compliance Commission, This is to enable a decision on the possible temporary exclusion of the concerned member from the Regulatory Compliance Committee until the conflict is resolved, If it is determined that the member acted with malice or in bad faith, appropriate actions will be taken to assess and address any resulting responsibilities or breaches.

In the event of a recurring conflict of interest involving a member of the Regulatory Compliance Committee, any committee member may escalate the matter to the Chair of the Audit and Compliance Commission, The submission must include a reasoned report detailing the nature, frequency, and time frame of the conflicts in question, Based on this, the Commission will determine whether to permanently remove the affected member from the Regulatory Compliance Committee, A recurring conflict of interest is deemed to occur when the same member has been required to abstain—either voluntarily or as directed by the Audit and Compliance Commission—on two or more occasions within a single calendar year.

If a conflict of interest affects the Chair of the Regulatory Compliance Committee, the relevant communications with the Chair of the Audit and Compliance Commission shall be conducted through the Head of the Compliance Office.

At VEGALSA-EROSKI, the Compliance Committee, supported by the Compliance Section of the Legal Department, reports its activities to the Administrative Body, In the other companies within the EROSKI Group, the Compliance Office reports to the Regulatory Compliance Committee, which, in turn, reports to the Audit and Compliance Commission, The Audit and Compliance Commission functions as a delegated body of the Governing Council.

Once approved by the relevant administrative body, policies are communicated across the organization through management channels, Delegated Committees, the Social Council, and other internal structures, Specific policies, including the Criminal Risk Compliance Policy and the Code of Conduct, may also be subject to additional, targeted communications, Additionally, all policies are made accessible to relevant stakeholders via publication on the corporate website, To promote accessibility and transparency, these documents are translated into five languages: Basque, Catalan, Galician, English, and Spanish.



In order to ensure the effective implementation of the Criminal Risk Prevention Programs, the Eroski Group considers worker training and awareness a critical preventive measure, This initiative aims to guarantee that business activities are conducted in full compliance with applicable laws and align with the Group's ethical standards and preventive measures, Throughout 2024, monthly awareness messages were distributed to all workers, including those in positions with higher exposure to corruption and bribery risks, These communications serve to remind workers of prohibited behaviours and practices, particularly those related to corruption and bribery, as outlined in the Criminal Risk Prevention Programs and the Codes of Conduct.

Compliance training was first introduced to members of governance, management, and supervisory bodies (OADS) in 2017, In 2019, the scope of this training was expanded through online modules, extending access to all workers at corporate headquarters and distribution platforms, as well as store personnel through both in-person and online formats, This training targets individuals in roles with higher exposure to corruption and bribery risks, Currently, 100% of workers in high-risk areas or departments have completed this training, Additionally, onboarding training on Compliance is provided to newly hired staff at stores, platforms, and parts of the central structure, Efforts are underway to integrate this training content into the Onboarding Manual for new hires at headquarters workers.

Training for the staff at the headquarters is provided online and consists of the following content:

- A general video on what Compliance means and implies within the EROSKI Group,
- A general training where the ethical principles and behavioural guidelines that must guide the daily work of directors and workers and that are included in the Corporate Code of Conduct are explained. In addition, the existing procedures are identified if any breach of ethical principles or legality is suspected or detected.
- Specific training on each of the offences included in the EROSKI Group's Criminal Risk Prevention Plan, including the offence of corruption and bribery, which explains to the EROSKI Group's workers what each of the offences consists of, offers examples of the commission of the offence, prevention measures are identified, as well as the behaviours that are expressly prohibited within the organization.

In the case of VEGALSA-EROSKI, training for headquarters staff is carried out through specific training sessions, which can be attended either in person or remotely. This training is also included in the onboarding process for new workers. Additionally, information about the existence of the Internal Reporting Channel is provided through posters displayed at the headquarters, which include a QR code for easy access to the channel.

The training for store and platform staff is delivered *online* and consists of the following contents:

- A general training where the ethical principles and behavioural guidelines that must guide the daily
- A video on what Compliance means and implies within the EROSKI Group

Specific training explaining the principles of conduct set out in the EROSKI Group's Corporate Code of Conduct, as well as the identification of the existing procedures if any breach of ethical principles or legality is suspected or detected, and the guidelines for action that must govern within the organisation are indicated.

In the case of VEGALSA-EROSKI, the training of store and platform staff is provided to the people in charge, facilitating their attendance via videoconference. Likewise, the existence of the Internal Information Channel is informed through posters displayed by the headquarters that contain a QR code for access to the channel.



To ensure that workers have completed the training correctly, it is usually carried out at the end of a multiple-choice exam on the content of the training course. In any case, the relevant information related to *Compliance* is available and accessible to everyone on the company's intranet and on the corporate *website*.

During 2024, work has been done on the design of a new Training Plan aimed at all workers of the EROSKI Group, including those with areas of greater exposure to corruption and bribery, and all members of the administrative, management and supervisory bodies, which will culminate in the delivery of the training in 2025.

4.1.3 Metrics and Targets (MT)

4.1.3.1 Corruption or bribery cases (G1-4)

In 2024, as in 2023, no cases of corruption have been identified within the EROSKI Group workforce, Additionally, no reports related to such conduct have been received through the compliance office, Furthermore, the EROSKI Group has not been subject to any fines for violations of anticorruption or anti-bribery laws.

Anti-corruption and bribery indicators

Indicator	2024	2023
Number of convictions for breaches of anti-corruption laws	0	0
Number of fines for breaches of anti-corruption laws	0	0

As previously mentioned, the Group has implemented an Internal Reporting Channel accessible to all workers and relevant stakeholders as defined in Law 2/2023, enabling the confidential and anonymous reporting of criminal conduct or breaches of the Code of Conduct or internal regulations, The system operates under the principles of confidentiality, non-retaliation, and anonymity, in line with the Internal Information System Policy.

During 2024, the following activities were undertaken in the area of Anti-money laundering (AML) and counter-terrorism financing:

- Development of four training modules to be delivered in 2025.
- Establishment of a dedicated technical prevention unit, operational as of 2025.
- Completion of the third edition of the AML Manual.
- Ongoing management of reporting and traffic through the Internal Information System (in compliance with Law 2/2023).
- Preparation of the 2024 Annual Report, to be formally approved in 2025.
- Implementation of an audit plan targeting franchised companies and the business development department.



No instances of corruption or bribery involving value chain actors (suppliers, franchisees, etc,) were identified or reported during the 2024 financial year in which the EROSKI Group or its workers were directly involved.

4.1.3.2 Political Influence and Lobbying Activities (G1-5)

Within the EROSKI Group's governance structure, the Corporate Communications and Institutional Relations Department, led by the General Secretariat, is responsible for supervising political influence and lobbying activities, The General Secretariat reports to the Corporate Management, which in turn is part of the Management Board.

Monthly coordination meetings are held between the General Secretariat and the Corporate Management, where updates are provided on relevant actions, including lobbying activities and their associated impacts, risks, and opportunities, The Corporate Management reports at least twice a year to the Administrative Body, outlining key developments within its scope and the progress on defined objectives coordination.

Starting in the 2025 financial year, the General Secretariat will report directly to the General Management, assuming the responsibilities previously held by the Corporate Management in this area.

The EROSKI Group does not make political donations or contributions—whether monetary or inkind, direct or indirect—to any political party, candidate, or politically affiliated foundation.

Political Contributions (euros)

	2024	2023
Political contributions	0	0

The EROSKI Group bases most of its advocacy, public affairs, and lobbying activities through membership in trade and industry associations, both locally and nationally. This engagement enables the Group to gain a comprehensive view of industry trends and regulatory frameworks, as well as to receive guidance on material topics such as impacts, risks, and opportunities relevant to the sector, A full list of these associations is available in section '3.4.4 Partnership or sponsorship actions in chapter 3.4 Development of the environment'. Some of the key trade organizations representing the Group's business interests include:

- AECOC: Spanish Association of Commercial Codification.
- ANGED: National Association of Large Distribution Companies.
- HISPACOOP: Spanish Confederation of Consumer and User Cooperatives.
- MONDRAGON Cooperative Group.
- ECOEMBES: Environmental organization managing packaging waste in Spain.

In alignment with EROSKI Group's commitment to maintaining active dialogue with society and key stakeholders, the Group participated—directly and indirectly—through these sectoral associations in relevant advocacy and stakeholder engagement activities throughout the 2024 reporting year:



Lines of action	Topics addressed
	Environmental policies are in place to support the transition toward more sustainable models regarding material use and management throughout the value chain. The EROSKI Group is dedicated to implementing responsible management practices that align with the objectives set by the European Union.
Environmental Management and Energy Transition	Policies promoting shared responsibility among value chain actors regarding labour practices, resource usage, and production systems of marketed goods, EROSKI Group supports responsible practices aligned with the EU's sustainability goals.
	Policies encouraging the prevention of food loss and waste, EROSKI Group has implemented food waste reduction and management programs for over two decades and is working toward the goal of 100% food valorisation.
Consumer rights	Policies regulating consumer-facing information across multiple communication channels. As a consumer cooperative, EROSKI Group considers consumer education—through training and transparent information—essential to fostering responsible consumption. We promote the use of efficient and standardized communication systems to support this objective,

As of the reporting period, the EROSKI Group is not currently registered in any official transparency registers at the European Union, national, or regional levels, However, the Group maintains relationships with European institutions indirectly through sectoral organizations of which it is a member. These organizations are registered in the EU Transparency Register and include:

- ANGED: National Association of Large Distribution Companies
- MONDRAGON cooperative group

None of the members of the EROSKI Group's administrative, management, or supervisory bodies have held a public office or similar position in government administration within the two years preceding their appointment during the current reporting period.

4.1.3.3 Payment Practices (G1-6)

Average payment period to suppliers

This section outlines the payment practices followed by the EROSKI Group in relation to suppliers, excluding investment creditors and intercompany transactions within the Group from the analysis.

The information provided is based on 100% of the invoices recorded during the 2024 financial year across all companies that form part of the consolidated EROSKI Group.

All suppliers and creditors are included in the scope of this analysis, regardless of their tax residence—that is, both national and international suppliers who have delivered goods or provided services to any of the companies within the EROSKI Group during the reporting period.



The average time taken to settle an invoice is calculated from the date of delivery of the goods in the case of suppliers providing products for resale. For service providers, the calculation begins from the invoice date.

Average payment period (in days)

Year	2024	2023
Average number of days to pay invoices from the start date of	45	48
the contractual or legal payment period	40	40

Number of invoices paid within the agreed term

	2024	2023
Percentage of invoices paid within the agreed term relative to	79,89%	75,25%
total invoices	/9,89%	/ 0,20 %

In the Consolidated Annual Accounts of EROSKI, S. Coop. and its subsidiaries for the financial year ended 31st January 2025, we report the required information under Note 20 - Information on Payment Deferrals to Suppliers, in accordance with Additional Provision Three "Duty of Information" of Law 15/2010, of 5 July.

This section outlines the company's usual contractual payment terms, which are aligned with applicable legal requirements, although they may vary depending on the type of supplier.

Currently, there are no legal claims or disputes initiated by suppliers related to payment delays. Regarding administrative proceedings for payment delay sanctions involving any Group company:

- For EROSKI, S.COOP., there are no ongoing judicial proceedings,
- For CAPRABO, there is one pending administrative appeal against a sanction imposed by the *Generalitat of Catalonia* for alleged non-compliance with supplier payment deadlines, The challenged sanction amounts to €20,000.

Judicial proceedings for payment delays

	2024	2023
Number of ongoing judicial proceedings related to payment delays	1	0



5. Annexes

Annex I. List of indicators of Law 11/2018 with Directive (EU) 2022/2464 of 14 December 2022

Scope	Indicator	CSRD Standard	Home section
General Areas			
	Brief description of the group's business model (business environment and organization)	ESRS 2 SBM-1	40
Business model	Geographical presence	ESRS 2 SBM-1	40
Business model	Objectives and strategies of the organization	ESRS 2 SBM-1, MDR-P, MDR-T	40, 76, 90
	Key factors and trends that may affect future development	ESRS 2 SBM-2, SBM-3, IRO-1, IRO-2	51, 55, 66, 74
Materiality	Materiality analysis	ESRS 2 SBM-2, SBM-3, IRO-1, IRO-2	51, 55, 66, 74
	Description of the policies, due diligence procedures and measures adopted by the Group,	ESRS 2 SBM-1, MDR-P, MDR-A, MDR-T, GOV- 4	40, 76, 89, 90, 32
Management approach	Results of policies, key performance indicators, and evaluation of progress	NO 2 MDR-A, MDR-T	89, 90
	Key risks related to the group's activities, their management, and procedures used to identify and assess them	ESRS 2 GOV-1, GOV- 2, GOV-5, SBM-3, IRO-1	18, 30, 35, 55, 66
Environmental Matter	rs		
	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety	ESRS 2 IRO-1, SBM-3, E1-1, E3-1, E5-1	66, 55, 104, 137, 147
Environmental	Environmental assessment or certification procedures	E1-2, E3-2, E5-2	117, 139, 148
management	Resources dedicated to environmental risk prevention	ESRS 2 SBM-3	55
	Application of the precautionary principle	ESRS 2 SBM-3	55
	Number of provisions and guarantees for environmental risks	ESRS 2 SBM-3	55
Emissions	Measures to prevent, reduce, or repair carbon emissions that significantly affect the environment (including noise and light pollution)	E1-3	137



Scope	Indicator	CSRD Standard	Home section
Circular economy and waste prevention and	Measures for prevention, recycling, reuse, other forms of recovery, and disposal of waste	E5-5	166
management	Actions to combat food waste	E5-2, E5-5	148, 166
	Water consumption and supply in accordance with local limitations	E3-4	145
	Consumption of raw materials	E5-4	161
Sustainable use of resources	Direct and indirect energy consumption	E1-5	126
	Measures taken to improve energy efficiency	E1-2, E1-5	117, 126
	Use of renewable energy	E1-5	126
	Significant elements of greenhouse gas emissions resulting from the company's activities, including the use of goods and services it produces	E1-6	129
Climate change	Measures adopted to adapt to the consequences of climate change	E1-1 (SBM-3), E1-3	104 (106), 119
	Voluntary medium- and long-term reduction targets for greenhouse gas emissions and the means implemented to achieve them	E1-1, E1-4	104, 125
Biodiversity	Measures taken to preserve or restore biodiversity	-	169
Protection	Impacts of activities or operations in protected areas	-	169
Social and personne	l matters		
	Total number and distribution of workers by gender	S1-6	202
	Total number and distribution of workers by age	S1-6	202
	Total number and distribution of workers by country	S1-6	202
	Total number and distribution of workers by professional category	S1-6	202
Employment	Total number and distribution of employment contract modalities	S1-6	202
	Annual average of permanent contracts by gender	S1-6	202
	Annual average of permanent contracts by age	S1-6	202
	Annual average of permanent contracts by professional classification	S1-6	202



Scope	Indicator	CSRD Standard	Home section
	Annual average of temporary contracts by gender	S1-6	202
	Annual average of temporary contracts by age	S1-6	202
	Annual average of temporary contracts by professional classification	S1-6	202
	Annual average of part-time contracts by gender	S1-6	202
	Annual average of part-time contracts by age	S1-6	202
	Annual average of part-time contracts by professional classification	S1-6	202
	Number of dismissals by gender	S1-6	202
	Number of dismissals by age	S1-6	202
	Number of dismissals by professional category	S1-6	202
	Wage gap	S1-16	213
	Average wages and their evolution disaggregated by gender	SI-16	213
	Average salaries and their evolution disaggregated by age	S1-16	213
	Average remuneration and its evolution disaggregated by professional classification or equal value	S1-16	213
	Average remuneration of directors (including variable remuneration, allowances, severance payments, pension scheme payments and other payments) by gender,	S1-16	213
	Average remuneration of managers (including variable remuneration, allowances, severance payments, pension scheme payments and other payments) by gender,	S1-16	213
	Implementation of work disconnection policies	S1-1	177
	Workers with disabilities	S1-12	207
	Organization of working time	S1 (SBM-3), S1-1, S1-8, S1-15	171, 177, 20 211
Work Organization	Number of hours of absenteeism	S1-14	210
U	Measures aimed at facilitating the enjoyment of Work-Life balance and	SI-4, SI-15	188, 211



Scope	Indicator	CSRD Standard	Home section
	encouraging the co-responsible exercise of these by both parents		
	Occupational health and safety conditions	SI-1, SI-14	177, 210
Health and safety	Number of accidents at work by gender	S1-14	210
	Frequency rate by gender	S1-14	210
	Severity rate by gender	S1-14	210
	Occupational diseases by gender	S1-14	210
Social Relationships	Organization of social dialogue, including procedures for informing, consulting and negotiating with staff	SI-2, SI-3	184, 186
	Percentage of workers covered by collective agreement by country	S1-8	206
	Assessment of collective agreements, particularly for health and safety at work	SI-8, SI-14	206, 210
	Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	S1-1, S1-2, S1-3	177, 184, 186
	Policies implemented for training	S1-1, S1-13	177, 209
Formation	Total number of training hours by professional category,	S1-1, S1-13	177, 209
Universal accessibility for people with disabilities	Physical measures to ensure accessibility to the company's facilities for all individuals,	S1-1, S2-2, S4-2, S4-5, S4 (SBM-3)	177, 223, 236, 254, 232
	Measures taken to promote equal treatment and opportunities for women and men	S1-2, S1-3, S1-4, S1-15, S1-16	184, 186, 188, 211, 213
Equality	Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment	S1-1, S1-17	177, 216
	Integration and accessibility for persons with disabilities	SI-1, SI-12, S2-2, S4-2, S4-5	177, 207, 223, 236, 254



Scope	Indicator	CSRD Standard	Home section
	Policy against all types of discrimination and, where appropriate, diversity management	SI-1, SI-2, SI-3, SI-4	177, 184, 186, 188
Information on respe	ct for human rights		
	Implementation of human rights due diligence procedures	NO 2 GOV-4, NO 2 MDR-P, S1-1, S1-17, S2- 1, S4-1	32, 76, 177, 216, 221, 234
	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and remediate possible abuses identified	ESRS 2 MDR-A, ESRS 2 MDR-T, SI-2, SI-3, SI- 4, S2-2, S2-3, S2-4, S4-2, S4-3, S4-4	89, 90, 184, 186, 188, 223, 226, 227, 236, 241, 243
Information on	Complaints of human rights violations	SI-17, S2-4, S4-4	216, 227, 243
respect for human rights	Promotion and enforcement of the provisions of the ILO's core conventions relating to respect for freedom of association and the right to collective bargaining	S1-8	206
	Elimination of discrimination in employment and occupation	SI-1, S2-1	177, 221
	Elimination of forced or compulsory labour	SI-1, S2-1, S4-1	177, 221, 234
	Effective Abolition of Child Labour	SI-1, S2-1, S4-1	177, 221, 234
Information on the fig	ght against Corruption and Bribery		
Anti-Corruption and	Measures adopted to prevent corruption and bribery	G1-1, G1-3, G1-4	273, 284, 287
Anti-Bribery Measures	Measures to combat money laundering	G1-1, G1-3, G1-4	273, 284, 287
Company Informatio	n		
	Impact of the company's activity on employment and local development	-	258
Commitments to	Impact of the company's activity on local populations and territory	-	260
Sustainable Development	Relations with local community actors and the modalities of dialogue with them	-	260
	Partnership or sponsorship actions	-	260
	Contributions to foundations and non-profit companies	-	262
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in procurement policy	ESRS 2 SBM-1, ESRS 2 MDR-P, S2-1, S2-4, S4-4	40, 77, 221, 226, 243



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Scope	Indicator	CSRD Standard	Home section
	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	ESRS 2 SBM-1, ESRS 2 MDR-P, S2-1, S2-4, S4-4	40, 77, 221, 226, 243
	Monitoring and audit systems and their results	S2-4, S4-4	226, 243
	Measures for the health and safety of consumers	S4-1, S4-2, S4-3, S4-4	235, 236, 241, 243
Consumers	Complaint systems	S4-3	241
	Complaints received and resolution thereof	S4-3, S4-4	241, 243
	Benefits obtained country by country	ESRS 2 BP-1	9
Tax Information	Taxes on benefits paid (by country)	ESRS 2 BP-1	9
	Public subsidies received	ESRS 2 BP-1	9



Annex II. List of Phase-in Disclosure Requirements

CSRD Standard - ESRS 1 General Requirements - Appendix C

Stand ard	DR	Full name of the DR	Phase-in date or effective date (including the first year)
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	The undertaking may omit the information prescribed in ESRS 2 SBM-3(48)(e) (anticipated financial effects) in the first year of preparation of its sustainability statement, The company may comply with the provisions of ESRS2 SBM-3, paragraph 48, point e), by disclosing only qualitative information, during the first three years of preparation of its sustainability statement, if it is impossible to prepare quantitative disclosures
ESRS E1	E1-9	Anticipated financial impacts from material physical and transition risks and potential climate-related opportunities related to climate change	The company may omit the information prescribed in the ESRS EI-9 in the first year of preparing its sustainability statement, The company may comply with the provisions of ESRS EI-9 by disclosing only qualitative information, during the first three years of preparing its sustainability statement, if it is impossible to prepare quantitative disclosures,
ESRS E3	E3-5	Anticipated financial effects from water and marine-resources related impacts, risks and opportunities	The company may omit the information prescribed by ESRS E3-5 in the first year of preparing its sustainability statement, The company may comply with the provisions of ESRS E3-5 by disclosing only qualitative information, during the first three years of preparing its sustainability statement,
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy related impacts. risks and opportunities	The company may omit the information prescribed in ESRS E5-6 in the first year of preparing its sustainability statement. The company may comply with the provisions of ESRS E5-6 by disclosing only qualitative information. during the first three years of preparing its sustainability statement.
ESRS SI	S1-7	Characteristics of non- employee workers in the undertaking's own workforce	The company may omit the information from all data points in this disclosure requirement in the first year of preparing its sustainability statement.
ESRS SI	SI-11	Social protection	The company may omit the information prescribed in ESRS SI-11 in the first year of preparing its sustainability statement.
ESRS SI	S1-14	Health and safety metrics	The company may omit the information on non-salaried workers in the first year of preparing its sustainability statement.



