

EROSKI Group

2022 Non-Financial Information Statement








EROSKI

with you

Contents

| | |
|--|-----|
| Letter from the CEO, Rosa Carabel | 4 |
| Letter from the Governing Council of EROSKI | 7 |
| About EROSKI | 10 |
| <i>A cooperative that evolves</i> | 10 |
| <i>Our EROSKI commitment</i> | 12 |
| <i>Corporate governance</i> | 18 |
| <i>Ethical and responsible management</i> | 28 |
| Business model | 40 |
| <i>A multi-format model</i> | 40 |
| <i>Our 'with you' business model</i> | 44 |
| <i>A competitive value chain</i> | 54 |
| <i>Participation in partnerships and associations</i> | 69 |
| Commitment to employees | 72 |
| <i>Commitment and cooperative culture</i> | 72 |
| <i>Quality employment</i> | 74 |
| Commitment to health | 112 |
| <i>Health at the heart of our strategy</i> | 112 |
| <i>Food safety and quality</i> | 113 |
| <i>Towards a healthy and balanced diet</i> | 117 |
| <i>Child nutrition: nurturing the next generation</i> | 125 |
| Commitment to environmental sustainability | 130 |
| <i>Responsible environmental management</i> | 130 |
| <i>Actions to promote environmental sustainability</i> | 146 |

| | |
|---|------------|
| Commitment to local development | 179 |
|  <i>We support local suppliers</i> | 179 |
|  <i>We promote culture, leisure and the local environment</i> | 185 |
| Commitment to society | 187 |
|  <i>We contribute with our social action</i> | 187 |
|  <i>Céntimos Solidarios (Cents for Solidarity) donation campaign</i> | 189 |
|  <i>Responding to the social emergency</i> | 191 |
|  <i>Other social actions</i> | 194 |
| Commitment to transparency | 197 |
|  <i>Economic performance</i> | 197 |
|  <i>Taxonomy of sustainable finance</i> | 198 |
|  <i>Scope and principles of reporting</i> | 206 |
|  <i>Stakeholders</i> | 209 |
|  <i>Materiality analysis</i> | 211 |
|  <i>Additional information on the calculation of indicators</i> | 219 |
|  <i>Correspondence with main reporting frameworks</i> | 224 |
| Annexes | 240 |
|  <i>Indicator tables. Comparisons with previous years</i> | 240 |
|  <i>Verification on Non-Financial Information Statement</i> | 244 |
|  <i>Verification against the GRI Standards</i> | 245 |

Letter from the CEO, Rosa Carabel

GRI 2-22

It is increasingly more common for us to start our annual analysis by discussing uncertainty. Of course, there is no shortage of reasons to do so. The health crisis which led to an economic and social crisis and now, war in Europe, as well as the human tragedy that implies, have seen significant increases in the costs of energy and raw materials. All of that, combined with other factors, has seen economies grow slower than initial forecasts and has seen inflation reach levels not seen in decades. If we put the focus on the costs of food, we will be in agreement on the fact that we cannot remember a situation such as that we are managing at present. Despite this, I want to refrain from using this hackneyed phrase to focus on what has affected our management throughout the year and to use perhaps more appropriate terms to describe the way in which we have tackled such a complex situation as this: with responsibility and commitment.

All the actions we have carried out this year have been geared towards helping, facilitating, mitigating and alleviating. These are terms that could be used indistinctly as synonyms for our sense of responsibility and our unbroken commitment to the consumer. This is evident in all the decisions that each and every one of us who make up this project have applied over the course of the year. In today's environment, when companies in our sector are being unfairly questioned, here at EROSKI we want to make it clear that we have always been, remain and will remain on the side of the consumer. Unfortunately, despite our best efforts, we do not have the capacity to absorb in full the cost overruns we face. Let there be no doubt that we have made all efforts to implement all the measures possible to reduce the impact.

Thanks to our firm conviction, we have managed to pass on savings to consumers through our particularly intense promotional activity and a fine-tuned monitoring, follow-up and adjustment of prices or our own lines. To be able to do that, we have taken key decisions. Firstly, we reduced our margins so as not to pass on the totality of cost increases to our customers and, as a result, we have fostered greater efficiency in all internal processes, from logistics and management of stores, to our platforms and head offices. We have all assumed the responsibility to identify savings opportunities to build an efficient and sustainable plan.

These two decisions have resulted in an increase in the shopping basket that is below the national average.

Our partnerships

In September 2002 we celebrated the first anniversary of our partnership with EP Corporate Group in Catalonia and the Balearic Islands. We are really satisfied with the results obtained that respond fully to the business objectives we had set for ourselves for both perimeters.

One of those main objectives was the re-branding and commitment to Catalonia through the relaunch of the Caprabo brand under the slogan *Benviguda la vida* (Welcome Life). This campaign was the public face of a strategic plan for the expansion of the company, one that will continue over the coming years. We also sought to strengthen and consolidate our commitment to the Balearic Islands, where we are one of the established leaders among other reasons because we have managed, better than anyone else, to combine a range of local products at very competitive prices. Another of our strategic alliances is the one that unites us with the González Iglesias Family in Vegalsa-EROSKI, with whom we will celebrate 25 years in 2023.

Our difference

The promotion of local products, sustainability and healthy eating remain a constant, despite the complexity we are generating. We firmly believe that these are reasons that set the difference. In 2022, we have strengthened our commitment to these values through the creation of the first marketplace of a distribution company in Spain for local producers, EROSKI Azoka, a space where our customers and small producers can meet. We have also renewed our agreement with the Basque Government for the development of the agri-food sector and with the transformation in Aragón to remain a key factor in the region.

Our commitment to the producer extends to tools like the mentoring programme through which we help ensure small producers design their roadmap to making their processes sustainable and their products better quality, for the benefit of all parties, especially the consumer.

On the other hand, we continue to place the focus on the food for children through our training programme on healthy eating habits which once again reached hundreds of schools and thousands of pupils.

Once again this year, EROSKI's social contribution, together with the different contributions of customers to the different causes proposed over these twelve months, have proven fundamental to understanding the impact of our organisation. 23 million euros were invested in solidarity and social action; supporting families and groups with special needs; consumer information and training and local culture, entertainment and the environment. We must not forget the global view of the contribution to the achievement of the Sustainable Development Goals by virtue of EROSKI's sign-up to the Global Compact.

Our difficult decisions

2022 will remain in our memory as the year we reached an agreement with Grupo Iberostar for the transfer of 100% of the Viajes EROSKI business. This was a difficult decision but a responsible one with the aim of guaranteeing the future of the business and therefore the employment future of its people. We are deeply proud of what Viajes EROSKI has meant to the company. It was founded more than four decades ago with the ambition of offering a quality service at a time that was a boiling point for tourism as an industry. Now, this project will have its continuity in one of the leading sectors in the company. We would like to thank all the people who have been part of our history.

People

Without a doubt, our main asset is the people who make up this project and this year I would like to highlight the capacity to adapt and the flexibility our people have shown over the course of a difficult year that has required extraordinary effort from each and every one of the areas of the organization, platforms and our stores. It is necessary to appreciate and recognise the professionalism and mastery with which we have all managed a situation of constant change.

Personally, it has been a special year for me. This is the first time I have had the honour of writing this letter as the leader of a business project that I am immensely proud of, one that is cooperative in its roots and soul and one that makes us do things the way we do. We want to transmit our values to society: equality, sustainability, solidarity and equitable distribution of wealth. We believe they are values we should aspire to as a society. We have a clear proposition to contribute to the sustainable development of society and its transformation. We are committed to being a trusted name for consumers and we want to evolve with them, offering responses and contributing solutions to their needs at each stage of their lives. This year, in 2023, we will remain on the side of consumers. With you more than ever.

Rosa Carabel

CEO of EROSKI

Letter from the Governing Council of EROSKI

GRI 2-22

If I were forced to offer a headline for these short lines, *thanks* would most likely be the word that best surmises what is to follow. Thanks to the teams of people who make up EROSKI for their effort, for their dedication and for their passion.

The contribution of people, like I say, has been essential to understanding the way in which our organisation has responded to a period clearly marked by high inflation of food products. Simplistic and populist messages only prevents public opinion from being able to distinguish between different business activities, because there is no distinction between sectors and no discrimination between some companies and others. These words serve to assert the fact that one model is different from another. At times, we tend to lose sight of the fact that EROSKI is an association of consumers, a cooperative of consumers, and this is a clear differentiating factor in the sector. Because everything that is generated is distributed among the owners, who are the consumer members and working members. We make decisions and approach the business management taking into account the perspective of both groups, because both are part of the decision-making process. It is the reality that looking for a balanced distribution of wealth generated by a distribution company is a differential factor in how we make decisions and how we apply them and this is proven by our actions as well as our words. This is who we are and this serves as a roadmap to understanding why we behave the way we do.

Because the consumer is our starting point, over this period, we have made great efforts not to pass on cost increases to the public in full, reducing the profit margin of the company, which ultimately belongs to its 9,500 employee members and the company in which its profits are reinvested.

Transparency of information

One of the ways we show our commitment to consumers and to society, is with the 10 commitments to health and sustainability, which frame many of the actions defined jointly with thousands of consumers, explicitly stated and shared between everyone. Transparency with consumers, our partners, is one of them.

The same transparency that we apply in the transfer of previous messages, exists when we offer our range of products in stores. The demand for information from consumers in the configuration of the shopping basket is one of the most distinctive features in these new times. Confidence in tangible elements like product or intangibles like brands has gained importance for the consumer when it comes to defining their shopping habits. This is an essential factor for EROSKI. Proof of this can be seen in the two new labelling systems we have introduced in 2022. The first, a pioneering system in domestic food distributions, shows us simply and visually the overall impact of a certain product on the environment. An initiative that will be enriched by the opinions of the thousands of consumers EROSKI has asked.

The second label relates to the organisation's commitment to more ethical and sustainable food with animal welfare at its core: an internal classification system that helps identify the characteristics of the raising of chicken and facilitates access to information and fosters the necessary critical spirit that helps us progress as a society.

Social commitment

If 2022 has stood out for anything it is having witnessed the outbreak of a bloody war that has affected the heart of Europe and thousands of people, including entire families and children. There is no relief possible for those who have lost everything, but here at EROSKI we wanted to contribute to the work being done on the ground by organisations like UNICEF to rescue those effected. Once again, customers put their hands in their pocket to contribute over 560,000 euros to the emergency humanitarian campaign. This is not the first time and, unfortunately, it will not be the last, but we will always act because solidarity is not a once off action but is part of who we are.

Cooperativism. Not the destination but the path

Allow me to dedicate the final lines of this letter to the business model that has undoubtedly placed EROSKI in the position it now holds. A fair and democratic model that promotes equality and diversity; that generates and distributes wealth on an equitable basis. A model in which we firmly believe. Our model. Being a cooperative boosts the values we want to commit to society. Everything we do, from our commercial offering to our 10 Commitments to Health and Sustainability, we do because we are a cooperative. Alliances that make us stronger. We come together to multiply our contribution to society, to the owners of this project, who are our consumer and employee partners. Because we want to continue to make progress so that our cooperative project, with its values of solidarity and

cooperation, is the best place for our consumer and employee partners, which is what we do and how we do it. Together we are stronger. EROSKI with you.

Leire Mugerza Garate

Consumer Partner and Chairwoman of the Governing Council of EROSKI

1 About EROSKI



We are EROSKI

- **5,476 million euros** in turnover.
- **4,828 million euros** in net sales.
- **207 million** checkouts.
- **1,360,152** consumer members.
- **9,500** employee members.
- **Rosa Carabel, new CEO and General Director** of EROSKI Group.
- **10 Commitments** to Health and Sustainability.

A cooperative that evolves

Our history begins over 50 years ago, when seven small consumer cooperatives decided to merge under a common goal: to offer quality products at affordable prices and to defend consumer rights. This proposition has guided us over these five decades as we have become what we are today: the first goods and services retailer cooperative in Spain, with an extensive presence in Galicia, the Basque Country, Navarra, Catalonia and the Balearic Islands. Today, we have a network of over 1,656 supermarkets and more than 6.4 million customer members and 27,308 employees.

EROSKI activity indicators

| Activity indicators | 2022 | 2021 | 2020 |
|---------------------------------|-------|-------|-------|
| Checkouts (millions) | 207 | 200 | 195 |
| Turnover (in millions of euros) | 5,476 | 5,116 | 5,377 |
| Net sales (millions of euros) | 4,828 | 4,541 | 4,807 |

We have a company model aligned with our corporate goal and the characteristics of our business, prioritising quality and a service based on excellence. We look to offer opportunities to local products, promoting healthy eating at a good price, and the sustainable development of the communities where we do business.

With this ambition, in 2021 we embarked on a new phase of the Strategic Plan 2021-2024, which foresees the incorporation of around 2,000 new members to the cooperative and the opening of 300 new supermarkets in the same period. We grow to continue to cater for our partners and, in general, all of society, with the goal of responding to their ever-evolving needs and facilitating adaptation to a new, more volatile environment.

Composition of EROSKI Group

GRI 2-1; 2-2

Our parent company is EROSKI S. Coop., a cooperative whose focus of activity is based on three areas:

- Distribution company
- Consumers' organisation
- Cooperative project

EROSKI, S. Coop. is structure on two companies:

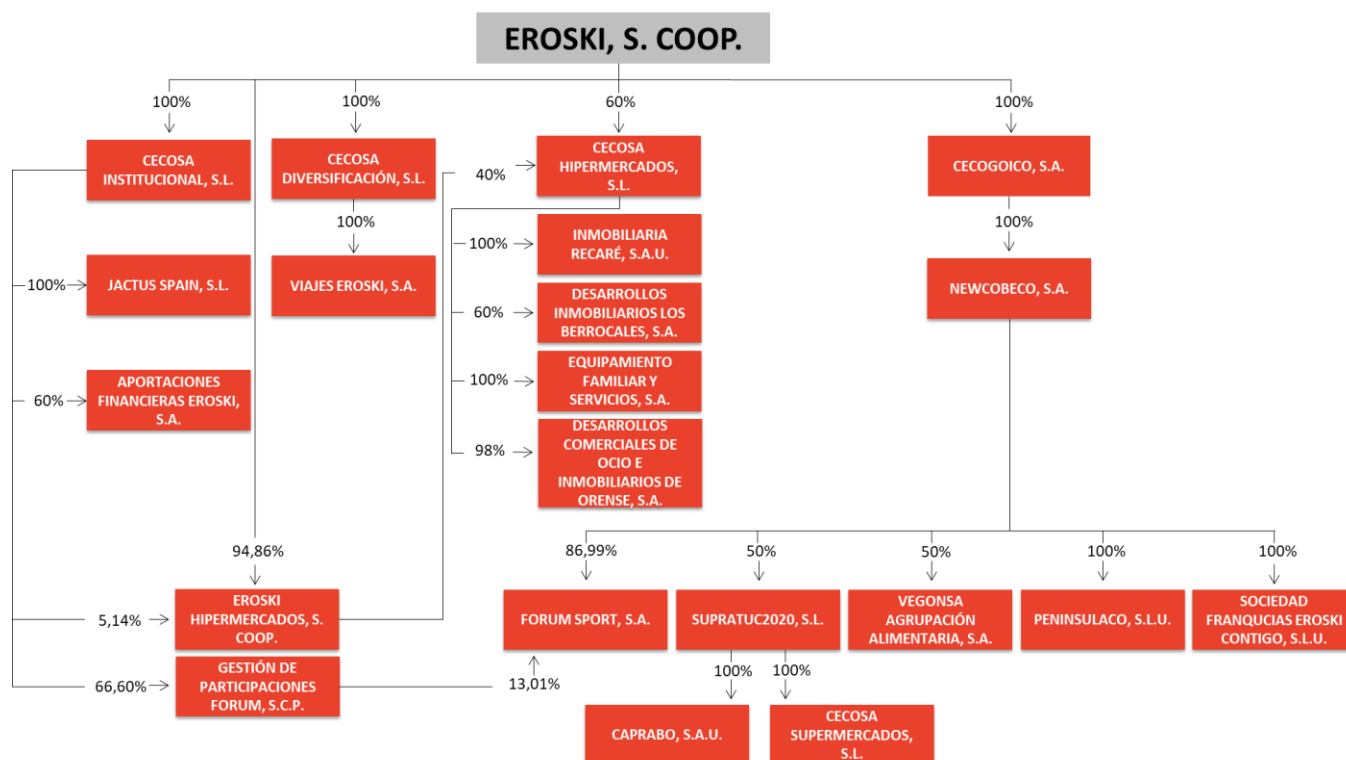
- 1,360,152 customer members (49,792 new partners on 2021)
- 9,500 customer members (1,268 new partners on 2021)

Both communities help achieve of our goals, participating jointly in the governance and management of the organisation through the corresponding corporate bodies.

Our governance and decision-making model means that the commercial network is managed through the cooperative and that the 21 companies within it that make

up EROSKI Group and which are those that are consolidated in our financial statements.

Flow chart of the 22 EROSKI Group companies and percentage shareholding of EROSKI, S. Coop. in same at end of financial year



Our EROSKI commitment

At EROSKI, we base ourselves on responsibility and honesty when it comes to responding to the concerns and expectations of our stakeholders.

Mission

We are a cooperative distribution group of mass consumer products and services and want to be distinguished by:

- The integration of customers, listening to them, and satisfying them impeccably.
- The high degree of commitment and involvement of our people.
- Friendly and healthy supermarkets updated through permanent innovation.

- Turning a profit that will allow us to generate more wealth and distribute it on the basis of the principles of solidarity.
- Integration into our strategy of a firm commitment to consumer health and well-being and the sustainable development of society.

Vision

To be the preferred supermarket of consumers.

Values

- **Cooperation:** owners and protagonists.
- **Participation:** commitment of management.
- **Innovation:** constant renewal.
- **Social and environmental responsibility:** distribution of wealth on the basis of the principles of solidarity and involvement in the local community.
- **Commitment:** committed to customer members and consumers.

Commitment to new challenges

GRI 2-23; 2-24

Our identity guides us when it comes to a committed response to the big challenges we face as a society. 2022 has been marked by the consequences of the war in Ukraine, issues around the availability of raw materials and an inflationary environment. This new context drives trends like diversification and improvement of efficiency and proximity to the value chain or the drive toward circular economy models. For this reason, the commitment to sustainable development is central to all facets of our business, tackling this challenge proactively and responsibly.

In a context in which the impacts of our activity reach not only the local dimension but also the global one, we align our commitments as a company with the international goals and initiatives that promote a sustainable development:

- **EU Code of Conduct on Responsible Food Business and Marketing Practices** In 2021 we signed up to this Code, approved in the framework of the European Union Farm to Table Strategy. The Code responds to the efforts of the EU to increase the availability and accessibility of healthy and sustainable food options.
- **Sustainable Development Goals (SDGs)** We align our strategy with the 17 Sustainable Development Goals approved by the United Nations in 2015, with the proposition of working together with other economic, social and

environmental stakeholders to reach the targets of sustainable development.

- **Global Compact** EROSKI was one of the founding members of the Global Compact, an initiative proposed by the United Nations in 2002 and with which we annually reaffirm our commitment, which promotes the implementation of 10 universally accepted principles to foster corporate social responsibility in the areas of human rights in the company's value chain, employment standards, environment and the fight against corruption.

10 Commitments to Health and Sustainability

In accordance with our vision and commitment to the community, we want to differentiate ourselves for how we make it easy for consumers to enjoy a safe, healthy and sustainable diet. That's why, since 2018, we have the 10 EROSKI Commitments to Health and Sustainability, our roadmap for the coming years, in the drafting of which over 8,000 people participated and which helps us cater not only for consumers but also for society in general. CAPRABO also joined this initiative in 2019.










These ten commitments start with the basics: our commitment to food safety in all our products and stores. The guarantee of its compliance allows us to continue with our ambitious objectives that seek to facilitate a healthy and balanced diet, with special attention on groups with special needs, such as children or people with illnesses or food intolerances. We are also working to ensure the sustainability of our services and products from the three dimensions: environmental, social and economic. It is worth highlighting the emphasis we include in the goals relating the development of our environment. And all of that guaranteeing the accessibility of a quality diet at a fair price that doesn't constitute a barrier, so that all consumers have access to our proposition. We do this clearly and transparently through our labelling and our communications, listening to customers and other stakeholders, boosting training of our teams so that they can advocate our differential proposition and so that, like the consumers who we also train and inform, they consciously choose healthier and more sustainable habits in their day-to-day lives.

Progress in our 10 Commitments to Health and Sustainability

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|--|---|--|---|
| 1 Committing to food safety. We are committed to food safety, through a preventive quality plan, product traceability control and maintenance of the cold chain for fresh products. | <ul style="list-style-type: none"> ■ 33,375 analytical controls of products and services. ■ 347 audits on suppliers. ■ 963 audits on points of sale and platforms. |    | 1. Healthy eating 4. Efficient and circular value chain |
| 2. Promoting 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. | <ul style="list-style-type: none"> ■ 70% of our own-brand products have a Nutri-Score of A, B or C. ■ We have eliminated 100% of palm fats from our own brand line. |     | 1. Healthy eating 4. Efficient and circular value chain 7. Sustainable supply |
| 3. Preventing child obesity. We work to prevent child obesity, promoting and providing a balanced diet for children, prioritising the nutritional quality of our children's products and teaching two million children and their families healthy lifestyle habits by 2025 | <ul style="list-style-type: none"> ■ 159,442 schoolchildren and their families trained in 2022 through our Food and Healthy Eating Habits Educational Programme (PEAHS). |   | 1. Healthy eating 6. Cooperation |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|--|---|---|---|
| <p>4. Meet specific nutritional needs.</p> <p>We work so that people with specific dietary requirements can find what they need in our supermarkets, broadening our offering and offering options like our order service and online store.</p> | <ul style="list-style-type: none"> 2,300 gluten-free products at our stores, with 558 of these from our own brands. More than 2,600 members from five Celiac Associations benefited from a 20% discount on 200 specific gluten-free products. New EROSKI VEGGIE range of products for vegetarians and vegans |   | <p>1. Healthy eating</p> <p>6. Cooperation</p> |
| <p>5. Fostering responsible consumption.</p> <p>We facilitate sustainable nutrition, reducing the environmental impact of our processes, stores and products. We also promote organic products and those sourced from more sustainable production processes, in addition to the reduction of artificial additives and animal welfare.</p> | <ul style="list-style-type: none"> 5% reduction in net CO₂ emissions compared to the previous year (-42% since 2017). 188 containers and packaging eco-designed in 2022. Over 14 million meals donated to charities as part of our Zero Waste programme. |             | <p>1. Healthy eating</p> <p>2. Prevention of food waste</p> <p>3. Climate neutrality of the value chain</p> <p>4. Efficient and circular value chain</p> <p>6. Cooperation</p> <p>7. Sustainable supply</p> |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|---|--|---|--|
| <p>6. Offering more local products.</p> <p>We contribute to the social and economic development of our stores and promote culture and local development in the community through gastronomic events, visits to production facilities and supporting major local traditional festivals.</p> | <ul style="list-style-type: none"> ■ 21,079 local products offered in collaboration with local small producers. ■ 23 million euros allocated to social action together with our stakeholders. ■ Cents of Solidarity Programme, with 1,7 million euros donated. |     | <ul style="list-style-type: none"> 3. Climate neutrality of the value chain 4. Efficient and circular value chain 5. Economic growth 6. Cooperation 7. Sustainable supply |
| <p>7. Making healthy eating affordable.</p> <p>We improve the prices in products required for a balanced and responsible diet, and develop savings proposals for our Customer Members.</p> | <ul style="list-style-type: none"> ■ Over 370 million euros in savings transferred to our customers through offers, promotions and other campaigns. |     | <ul style="list-style-type: none"> 1. Healthy eating |
| <p>8. Listening with clarity and transparency.</p> <p>We act in a clear and transparent manner, always with the participation of our employee and customer members and other stakeholders. We also seek maximum clarity and transparency in the information offered on our packaging.</p> | <ul style="list-style-type: none"> ■ Pioneers in incorporating environmental labelling on a dozen own-brand products. ■ 100% of our 1,883 own-brand products feature the Nutri-Score advanced nutritional label on the packaging. ■ Plan Solidaridad 2023 chosen after listening to 3,773 people and 330 social entities. |  | <ul style="list-style-type: none"> 1. Healthy eating 6. Cooperation |

| Commitments to Health and Sustainability | Principal advances | SDG | Aims of EU Code of Conduct |
|---|--|--|--|
| <p>9. Caring about our workers.</p> <p>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.</p> | <ul style="list-style-type: none"> 404 EROSKI workers participated in the training on a balanced diet and health. 242,445 hours of total training of staff. |      | <p>5. Economic growth</p> |
| <p>10. We foster a healthier lifestyle.</p> <p>We foster quality information on health and sustainability through channels like EROSKI Consumer and www.consumer.es. We also have our personalised advice programme for Members of Club EROSKI.</p> | <ul style="list-style-type: none"> 38 million visits to www.consumer.es. Over 65,000 Customer Members have participated in challenges relating to Healthy Eating. Over 32,500 Customer Members received monthly Ekilibria reports. |     | <p>1. Healthy eating</p> <p>6. Cooperation</p> |

Corporate governance

GRI 2-9; 2-10; 2-13; 2-20

At EROSKI, decision-making is the responsibility of the Governing Council and Board of Directors, the latter dealing with matters delegated by the former. Our governance structure is perfectly defined and separated with regard to decision-making, guaranteeing effective management based on coordination between all the parties.

All of the member companies that make up the Group sign up to the Corporate Governance guidelines of EROSKI, S. Coop.

The Articles of Association, updated and approved in July 2020, reflect the incompatibilities of the members of the Governing Council and the Manager, among other matters, and are available on the company website:

<https://corporativo.eroski.es/quienes-somos/gobierno-corporativo/>

In 2020 the Governing Council was renewed, and on 7 March 2022 approved the new organisational structure in the first executive and the Board of Directors.

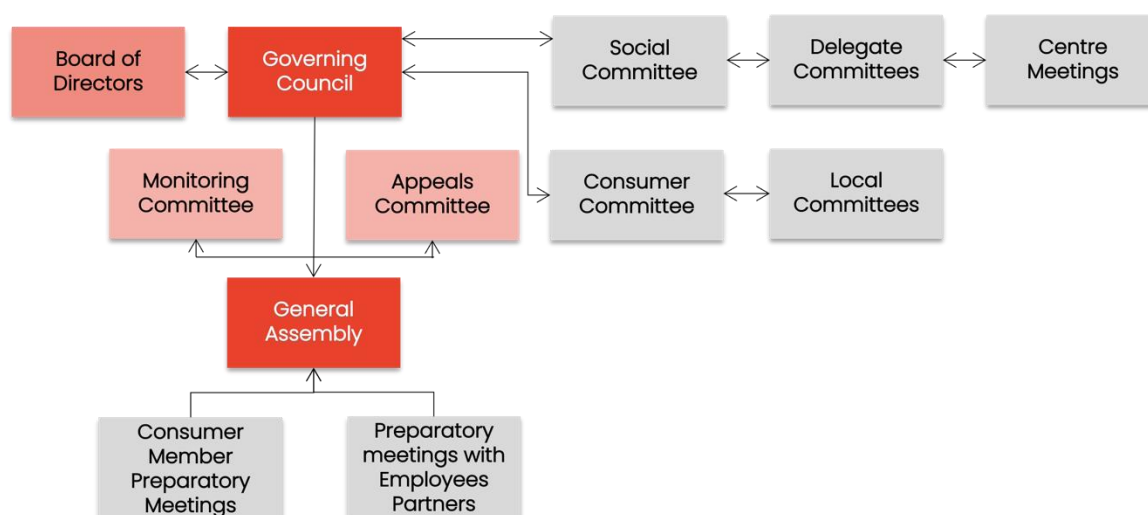
Governance Structure

GRI 2-2; 2-9; 2-10 1; 2-11; 2-12; 2-13; 2-14; 2-15; 2-16; 2-17, 2-25

The Governing Council is responsible for approving and making strategic decisions related to sustainability, based on the general policies set by the General Assembly, and delegates the relevant functions to the Board of Directors. The committees set up as collective bodies of the Governing Council are:

- Audit and Compliance Committee, supervising the effectiveness of internal control, the risk management systems and corporate governance and compliance policies
- Appointments and Remuneration Committee, responsible for Junior Manager and monitoring of the selection and assessment of members of the Governing Council and Manager of the company, the implementation of a suitable remuneration policy, avoiding conflicts of interest and questions of gender diversity.
- Executive Committee

Governance of EROSKI, S. Coop.



Board of Directors

Body that advises the Manager of the Cooperative.

Composition

- To tackle the new challenges and needs of the Group, 2022 saw the approval of new composition of the Board of Directors, which has entered into force in May. From 1 February 2021, Rosa Carabel leads the Manager of EROSKI Group.

Functions

- Meets monthly with the Governing Council.

Competencies

- Drafting strategic and management plans.
- Approval and development of implementation plans.
- Monitoring and follow-up of collaborator activities.
- Negotiation of partnerships.
- Instilling a cooperative culture in the organisation.

Members

- Rosa Carabel. CEO
- Javier España. Development Director
- Javier Amezaga. Corporate Director
- Iñigo Eizaguirre. Social Director
- Iñigo Arias. Hypermarkets and Online Director
- Alberto Madariaga. Supermarkets and Processes Director
- Eva Ugarte. Strategic and Customer Marketing Director
- Beatriz Santos. Commercial Director
- Enrique Monzonis. Innovation, ICTs and Logistics Director
- Josu Mugarra. Finance Director



Governing Council

Body that governs, manages and represents the cooperative.

Composition

- 12 members chosen by the General Assembly:
 - 6 Customer Members
 - 6 Employee Members

Members

- Leire Mugerza. Consumer Partner Chairwoman
- M^a Asunción Bastida. Employee Partner Vice-Chairwoman
- Sonia Ortubai. Consumer Partner (independent). Secretary

Members

- Oskar Goitia. Consumer Partner (independent)
- María Victoria Fernández. Employee Partner
- Javier Pascual. Employee Partner
- Antton Tomasena. Consumer Partner (independent)
- M^a Carmen Iñurria. Consumer Partner (independent)
- Ana Isabel Zariquiegui. Employee Partner
- Eduardo Herce. Consumer Partner (independent)
- Carmelo Lecue. Employee Partner
- Zulima Valdivielso. Employee Partner



Functioning

- 50% of the members are renewed biannually.
- None of the current members of the Governing Council have executive Manager responsibilities.
- Delegates certain powers to the Board of Directors, with whom it meets monthly to discuss financial, environmental, social and organisational matters.

Competencies

- Presidency of the General Assembly.
- Vision, mission, values and ethical management of the company.
- Decision making with respect to the cooperative strategy and actions of the Management relating to the business and all environmental, social and financial matters.
- Appointment of general managers.

- Establishment of Regulations of Internal Regime
- Approvals of main contracts and investments.
- Risk management and internal controls.
- Accountable for management before the General Assembly.
- Adoption of corporate social responsibility policies.

The Governing Council receives and shares information with employee and Customer Members through the following bodies:

- **Social Committee.** Consultation body of the Governing Council for workers, composed of 16 Employee Partners. At the same time, it receives and shares information with:
 - **Delegate Committees.** Representative body of Employee Partners that advises and informs the Social Committee and partners of centres. Organised by region. Every month, each delegate has:
 - **Centre Meetings.** Monthly meetings in which each delegate informs employee partners of important company information and gathers opinions on key issues, and any doubts or proposals they may have, etc.
- **Consumer Committee.** Consultancy body of the Governing Council for consumers. Receives and shares contributions with:
 - **Local Committees.** Representative body of Customer Members, advising and informing the Consumer Committee.

The knowledge of the Governing Council of the main concerns of the organisation is carried out proactively by the body itself through the monitoring of the performance of the different businesses, the organization of the market and appearances of company managers at sessions of the Governing Council. This activity complements the periodic reports and advance information procedures corresponding to each Commission or Committee with respect to their areas of specialisation which are subject to specific analysis and proposals.

We have a training and contents refresher programme for the members of the Governing Council to improve their knowledge on financial environmental and social affairs. In 2022, two training actions were held, one relating to financial matters and the other relating to a new company management model. Also, given that composition of the group has been renewed, a training day was held for new Governors dealing with social, corporate, business and Corporate Governance issues.

Self-assessments of performance of the Governing Council and its committees and certain positions were completed. This self-assessment consists of individual questions that include qualitative questions that allow for complete information and specific improvement proposals. The Appointments and Remuneration Committee analyses the results of the self-assessment questions and presents new action plans that the Governing Council approves and that is implemented with the aim of improving the functioning of the performance of the council and committees and the treatment of the items. In 2022 the self-assessment for the year 2021 was completed along with monitoring of the progress of the action plans at the end of the year.

Monitoring Committee

Body with fiscal responsibilities with respect to financial reports, electoral processes and other functions of the corporate bodies.

Composition

- 3 Partners elected by the General Assembly.

Functioning

- 100% of the members are renewed biannually.
- Meets 5 times a year when there is an Audit Committee and attends the General Assembly.

Competencies

- Control and monitoring of the electoral processes.
- Other functions assigned by the Articles of Association, such as the Junior Manager of the financial statements of the company, making the Governing Council responsible for calling the ordinary General Assembly if not already called during the legal term, requesting the celebration of the Extraordinary General Assembly, proposing items to be included in the agenda of the General Assembly, or exercising actions to challenge the General Assembly where contrary to law or the Articles of Association.
- Attends Audit and Compliance Committee as a guest, which assumes the audit and corporate governance functions.

Appeals Committee

Body that resolves the appeals presented by Partners against the decisions made by the Governing Council and those envisaged in the Articles of Association.

Composition

- 5 Partners elected by the General Assembly: Three Employee Members and two Customer Members.

Functioning

- Meets when an appeal is lodged to the Committee.

Competencies

- Resolution of appeals lodged.

General Assembly

Highest expression of corporate intention.

Composition

- Made up of 500 delegates on a parity basis:
 - 250 delegate representatives of the Customer Members.
 - 250 delegate representatives of the Employee Partners
- In addition to the Delegates, the electoral body is also made up of the Governing Council, Supervisory Committee and Appeals Committee. The General Management and the Chair of the Social Council may also attend, with speaking rights but no voting rights.

Functioning

- The selection of the members is ratified in the corresponding Preparatory Consumer and Employee Meetings. The mandate lasts 3 years.
- Re-election annually in ordinary call.
- In 2020, half of the members were re-elected.

Competencies

- Approval of accounts.
- Presentation and distribution of results.
- Establishment of general policies of the cooperative and, where applicable, amendment of the Articles of Association.
- Election of the members of the Governing Council.

Before the General Assembly takes place there are the:

- **Preparatory meetings with Employee Partners.** Annual information meetings with employee partners to involve them in the topics covered at the General Assembly and the ratification of delegates.
- **Preparatory meetings with Consumer Partners.** Annual information meetings with consumer partners to involve them in the topics covered at the General Assembly and the ratification of delegates.

Governance structure of VEGALSA-EROSKI

Vegonsa Agrupación Alimentaria, S.A. (VEGALSA) is a company 50% owned by the Ventura González family and EROSKI, and, therefore, its governance model differs in some respects. It has been a part of the EROSKI Group since 1998 and is a leader in commercial distribution in Galicia. It also currently carries on its activity in the neighbouring communities of Asturias and Castilla y Leon, where it has a strong presence and different brands in addition to EROSKI, such as Autoservicios FAMILIA, Hipermercados EROSKI and the franchises EROSKI / city, Aliprox and ONDA.

VEGALSA-EROSKI has implemented the good governance model of EROSKI Group, which it combines with its own responsibilities and competencies, consensually agreed with the Group and developed through its own management bodies:

Board of Directors

Highest decision-making body of VEGALSA-EROSKI.

Composition

- 4 members:
 - Javier Amezaga. Chairman
 - Rosa Carabel. Member
 - José Alonso. Member
 - Vegonsa 1939, S.L. (Represented by Jorge González). Member

Functioning

- Meets monthly in ordinary session.

Competencies

- Authorisation of decisions relating to openings, closures, and transfers of commercial establishments.
- Authorisation of investments and relevant contracts.
- Approval of changes in management team.
- Establishment of the Management Plan guidelines.
- Annual budgets.

Management Committee

Body responsible for the management of VEGALSA-EROSKI.

Composition

- 14 members: There is also an Extended Management Committee with 17 members.
- Joaquín González is the current Managing Director of VEGALSA.

Functioning

- Meets monthly in ordinary session.

Competencies

- Subjects delegated by the Board of Directors.
- Drafting strategic and management plans.
- Approval and development of implementation plans.
- Monitoring and control of collaborator actions.
- Driving a cooperative culture in the organisation.

Governance structure of SUPRATUC2020 S.L.

SUPRATUC2020 S.L. is a company owned 50% by EROSKI Group company NEWCOBECO S.L.U. and EP BidCo, A.S. Therefore, it also has a different corporate governance model in some respects. Grupo Corporativo EP, Global Commerce EP and Equity Investment EP (capital investment) consist of an extensive, diversified investment portfolio with a commercial value of approximately €40 billion.

SUPRATUC2020 S.L. wholly owns the companies CECOSA Supermercados, S.L., whose scope of action is the Balearic Islands, and CAPRABO, S.A., whose scope of action is limited mainly to Catalonia. SUPRATUC2020 S.L. implements the EROSKI Group's good governance model, which it reconciles with its own responsibilities and powers, which are agreed upon with the Group and exercised through its own management bodies:

Board of Directors

Highest decision-making body of SUPRATUC2020 S.L.

Composition

- 4 members:
 - Javier Amezaga. Chairman
 - Rosa Carabel. Member
 - Marco Arcelli. Secretary
 - Roman Silha. Member

Functioning

- Meets monthly in ordinary session.

Competencies

- Authorisation of decisions relating to openings, closures and transfers of commercial stores.
- Authorisation of investments and relevant contracts.
- Approval of changes in management team.
- Establishment of the Management Plan guidelines.

- Annual budgets.

The General Management is that of the EROSKI Group, in coordination with the General Managers of CAPRABO, S.A. and CECOSA Supermercados, S.L. SUPRATUC2020, S.L. Also has a specific Financial Division. In terms of the Code of Conduct, SUPRATUC2020, S.L. adheres to the same code as EROSKI Group.

Ethical and responsible management

GRI 2-23 2-23; 2-24; 23; 2-3

The ethical and responsible management of our activities is a priority for the organisation. That's why we have a regulatory and compliance framework that establishes mechanisms to guarantee all our actions are carried out in accordance with the Law and ethical and social responsibility principles.

Our culture allows us to establish a strategic alignment at all levels between our principles of behaviour, contained in our main policies and responsible action.

Framework of responsible action and management mechanisms

Remaining faithful to our commitment to management based on ethics and aligned with our corporate culture, we have a compliance framework of reference for everyone who works for and with EROSKI.

First of all we have a [Code of Conduct](#), approved in 2011, and reviewed and re-approved in September 2022, which serves as a declaration of our principles and establishes specific rules to ensure that EROSKI conducts its activities relationships in an honest and ethical manner. This instrument underlines the principle of due diligence to prevent, detect and eradicate any irregular activity.

With regard to human rights, our commitment extends to all activities, starting with international standards, measures and best practice, in our own measures to promote public freedoms and strict compliance with the legal framework.

This way, here at EROSKI, we use the International Charter of Human Rights and the Core Conventions of the International Labour Organization (ILO) in relation to working practices, prohibiting any practices contrary to principle of said

conventions. This commitment extends to our suppliers and, in general, collaborating companies.

Management mechanisms

GRI 2-23; 2-3; 3-3

We believe that a transparent and integrated organisation is the best guarantee when it comes to generating confidence in our stakeholders. Conscious of this, we have mechanisms that enable us to prevent and manage actions that are not in line with our ethical principles and standards.

This way, we have the resources necessary, on the one hand, to prevent any activities that are not aligned with our principles and, on the other hand, ensure that our actions are developed within the strictest legality and subject to possible conflicts of interest. In terms of sanctions, we adhere to the Internal Regulation Regime of EROSKI, S. Coop., which applies to the whole Group.

We communicate our Code of Conduct to all our workers, partners and suppliers, with the aim of ensuring common understanding of the limits within the organisation and the standards to interact between all people that form part of EROSKI or work with us.

We also provide a Reports Channel, a fundamental mechanism when it comes to detecting the possible irregularities and behaviours contrary to our ethical principles or that are not within our regulatory framework. We regulate our Reports Channel with a regulation approved in 2011 that has been revised and approved again in March 2018.

In 2022, we modified access to reports through a form available on intranet platforms (Nexo and Prisma) for everyone who works at EROSKI Group. This guarantees confidentiality in accordance with the whistleblowing Directive to protect whistle blowers.

Fight against corruption and conflict of interest

GRI 205-1; 205-2; 205-3

As part of our commitment to the fight against corruption and money laundering, we have drafted the Compliance Policy and the Anti-corruption Policy, approved by the Board of Directors and the Audit and Compliance Committee in December 2018 and ratified by the Governing Council, based on a zero tolerance approach to any form of corruption and fostering integrity and transparency.

As stated in the "Risk Management" section of this report, all operations of EROSKI Group have been analysed with the drafting of the Criminal Risk Plan, except for VEGALSA-EROSKI, which has its own. The corruption risks identified in this analysis are related to the selection and procurement processes for suppliers, contractors, commercial partners or external collaborators, the commercial relationships that involve suppliers and competitors in defence of free competition in the markets in which EROSKI Group is present; the delivery, receipt or promise of payments, gifts or inappropriate courtesies to any person or entity, public or private, with the intention of obtaining or maintaining business or other benefits or advantages.

In 2022, no cases of corruption were identified among staff, nor were any such reports received by the compliance office. Nor were any reports received in relation to human rights.

In terms of the prevention of money laundering and terrorist activity, the following actions were carried out in 2022.

- Approval of the second version of the Anti-Money Laundering Manual.
- Approval of the anti-money laundering protocol in Erlan Fundazioa foundation.
- Re-assessment of the money laundering risks prior to the drafting of the third version of the Prevention Manual.
- Analysis of the real purpose of group companies, one by one, to determine which are subject to Article 2.1 of Law 10/2010.
- General training on prevention of money laundering.
- Adaptation of the ethics channel to new European legislation.
- Development of Annual Report 2022, which should be approved in 2023.
- Maintenance of audits of the franchise business.

On the subject of audits of franchise companies, in the first phase complete with 16 of them, no significant incidents were detected, although a number of

recommendations to improve business were issued. Two other audit phases are in progress with 15 and 14 franchises respectively, which will continue in 2023.

Communication and training on Compliance

In March 2018, all employees, except those of VEGALSA-EROSKI, were informed of the approval of the Criminal Risk Prevention and Compliance Plans, creation of the Internal Control Body and compliance office and the existence of the Reports Channel and Code of Conduct. VEGALSA-EROSKI employees were informed of their own plan in May 2019, so 100% of employees and governance bodies of the Group have already received communication in this respect.

Contracts with suppliers also include a clause on these aspects which, together with the Corporate Code of Conduct, are available on the website www.eroski.es accessible to all.

Training has been given to 100% of the members of the governance bodies of EROSKI. In terms of staff, training has been launched for all staff at Group head office, platforms and stores (including CAPRABO, FORUM, VEGALSA, the head office of Viajes EROSKI and four stores of VEGALSA-EROSKI). This training is being carried out progressively since launched.

Training is provided to new employees in supermarkets and platforms and part of the central structure. In 2023, 100% of new hires will receive training with the definition of the Welcome Manual for head offices. In any case, the information on compliance is available and accessible for all on the company intranet (Prisma).

In 2022, 3,195 employees and 162 members of the governance bodies received communication and training in anti-corruption policies and procedures.

Risk management

GRI 2-12; 2-27; 2-23; 2-24; 2-25; 3-3

To be able to reach our strategic objectives, risk management is vitally important because it allows to identify internal and external factors that can impact business, and achieve effective and timely decision making and the development of action plans to minimise adverse impacts.

At EROSKI Group, we have a methodology in place to manage risk in accordance with the COSO report, published by the Committee of Sponsoring Organizations of the Treadway Commission, which seeks to identify, assess and prepare the organisation for any risk that might impact us, negatively or positively.

Along these lines, we have developed a framework for regulatory compliance, made up of codes, policies and other procedures, with the aim of defining the guidelines, looking to reduce important risks and mitigate their possible impact.

We have an organisational structure to deal with potential risks depending on their nature. This way, the Audit and Compliance Committee is responsible for identifying and assessing the handling of the impact of economic, environmental and social risks, while the Regulatory Compliance Committee (RCC) is focussed on criminal risk. The RCC replaced the old Internal Control Body from July 2021 and, since then, assumes responsibility for matters relating to money laundering, data protection, harassment and equality and the reports channel, as well as competencies for ensuring criminal compliance.

The RCC, which reports to the Audit and Compliance Committee, also assumes responsibility for criminal compliance, ensuring the implementation, application and monitoring of prevention measures and criminal risk control. In addition, this committee manages the implementation of the Criminal Risk Prevention Plan, through the Compliance Office.

The plan details the criminal offence most likely to be committed as a result of the activities of EROSKI. It also defines the measures to prevent and monitor and the actions to undertake for each of the potential risks identified. This Plan covers the whole Group EROSKI, with the exception of VEGALSA-EROSKI, which has its own risk management plan.

We have a Criminal Risk Prevention Manual, approved in October 2017 and that is reviewed and updated annually, including:

- Detail of risk situations the Group might eventually have to face.

- Establishment of protocols of action for operations that might lead to potential criminal risk.
- Formulation of recommendations necessary for the design of an efficient crime prevention policy, which includes the Group's delegation and control model in relation to the notification of incidents, implementation of measures and the improvement of those already established and the notification of the Board of Directors in the event of any criminal conduct.

In 2022, we included the new criminal offences added to the Criminal Code. The approval of Organic Law 10/2022, of 6 December, on the Guarantee of Sexual Freedom throws up potential criminal risk for legal entities, which is why we have incorporated it within the risk conduct that may affect EROSKI. Specifically:

- The new legislation reforms Article 173.1 of the Criminal Code that indicates that crimes against moral integrity may be attributable to the legal entity.
- The new drafting of Article 184 of the Criminal Code extends the offence of sexual assault to the legal entity in the cases detailed in this article.

We have also analysed the incorporation of new criminal conduct within the framework of crimes against privacy under Article 197 of the Criminal Code, concluding that there is no real risk of the attribution of liability to the legal entity.

For its part the Audit and Compliance Committee is responsible for guaranteeing the efficiency of the risk management system by constantly monitoring the potential weaknesses of the system and ensuring the effectiveness of risk policies. The body is also responsible for drafting and reviewing the risk map.

The Governing Council is the maximum authority responsible for risk management and is also responsible for analysing general corporate risks in depth every year and ensuring compliance with the internal rules referring to the management of any risks that might affect the organization.

The Annual Report on Corporate Governance (section E) published on the EROSKI website contains all the information relating to risk (scope of the management system, bodies responsible for the risk management system, risks arising in financial year, etc.).

In 2022 we began the assessment of risks relating to climate change, generated by the exposure of our activity including risks of the transition towards a low carbon economy. This analysis responds to the requirements of Law 7/2021, of 20 May, on

climate change and the energy transition and has been included in part of the “Environment” section of this report (page 133).

EROSKI’s risk map is confidential. Nevertheless, the following table summarises the types of generic risks faced by companies in the sector and EROSKI’s mechanisms to respond to them.

Sector risks and EROSKI’s management mechanisms

| Risk | Description | Management mechanisms and page number of explanation in document |
|---|--|---|
| Evolution of the economy and market | Evolution of macroeconomic indicators: unemployment, consumption, CPI, interest rates, exchange rate, etc., and their possible impact on private consumption and the company’s sales. In the current inflationary environment the importance of price continues to increase as a decisive factor among consumers. Changes in commercial strategies of principal manufacturers and competitors. | Business model “with you” that reinforces the loyalty of customers through EROSKI Club. (Page 44). Campaigns offering special discounts with the Gold Card and holders of the EROSKI credit card. (Page 51). Adaptation of the commercial and services offering through innovation. (Page 66–68). |
| Quality and food security and safety | Risk to health and safety of persons due to consumption of own or third-party product, with special focus on fresh products. | Robust quality management model (Page 114). We complete over 33,375 analytical control, over 963 audits at points of sale and platforms and 347 audits on suppliers per year. (Page 115). Commitment to food security within our 10 Commitments to Health and Sustainability (Page 115). |
| Compliance and regulatory changes | Legislative changes and new regulatory requirements in the area of sustainability, transparency, data protection, employment and measures to combat money laundering, corruption, etc. | Anti-Money Laundering Manual, Criminal Risk Plan, Anti-corruption Policy (Page 30) Environmental policy. (Page 131). Stable and quality employment (Page 74). Ecodesign of containers and packaging (Page 152). Circular waste management (Page 168). Commitment to transparency within our 10 Commitments to Health and Sustainability (Page 17). |

| Risk | Description | Management mechanisms and page number of explanation in document |
|---|---|--|
| Impact of climate change on the value chain | Natural catastrophes, accidents or rising temperatures that lead to a potential scarcity of raw materials, difficulties accessing fresh products and/or that restrict the supply or opening of one or several supermarkets temporarily, increasing costs. | Net Zero Commitment (Page 132, 159) Environmental policy (Page 131) and 10 Commitments to Health and Sustainability (Page 14). Commercial strategy that promotes local consumption and products with environmental certification. (Page 58, 179) Adaptation to processes and facilities for a greater ecoefficiency and use of renewable energies. (Page 159). |
| Responsible management of persons and working conditions | Need to guarantee adequate working conditions, with special focus of equality of opportunity and the fight against discrimination. | Code of Conduct (Page 28) Reports Channel (Page 29) Equality Plan (Page 89) Generation of quality employment (Page 74). |
| Health and safety for workers | It is necessary to create safe working environments and a health and safety culture that reduces the labour risks associated with the business. | PRL training plans (Page 101). Occupational risk prevention services and plans (Page 96-99). Internal audit (Page 96-99). Emergency simulations (Page 96-99). Health and well-being of the workers commitment within the 10 Commitments to Health and Sustainability (page 18). Training in health and well-being for workers (page 101). |
| Digitalization | Rapid growth in demand of customers through digital channels and need for adaptation. The trend is exacerbated by the implementation of remote working. | Strategy and omnichannel proposal (Page 49, 50). Innovation projects to advance in digitalisation (Page 66-68). |
| Climate neutrality of the value chain | Risk of non-compliance on the part of suppliers of human rights and labour rights. | Requirement of all suppliers to subscribe to our Code of Conduct (Page 28, 31, 59). Monitoring of external audits of suppliers with highest risk: textile and non-food sector in Asian countries, (Page 59-61). |

Responsible management of VEGALSA-EROSKI

VEGALSA-EROSKI has its own system for monitoring and managing compliance with the regulations and codes of conduct established in its Code of Ethics, approved in May 2018, which entered into force in May 2019. The Compliance Committee is the body responsible for this work.

We also have a whistle blowing channel, available to everyone who works at VEGALSA-EROSKI to anonymously report any irregular actions contrary to the internal ethical and regulatory framework or illegal actions.

In addition to the Code of Ethics our compliance framework at VEGALSA-EROSKI is made up of six compliance policies: privacy and confidentiality; anti-corruption;

conflicts of interests; purchases and procurements; donations and sponsorships; and hospitality and gifts.

Code of Ethics

VEGALSA-EROSKI Code of Ethics sets out the ethical principles and values that guide our activity and includes the compliance policies and their corresponding procedures.

- Legality: strict compliance with legislation and internal regulations.
- Commitment to people's health and safety.
- Maximum respect, equality and dignity in the treatment of all employees, collaborators, partners, competitors and other third parties linked to the Company.
- Objective criteria for the selection and promotion of people who work at VEGALSA-EROSKI.
- Transparency, objectivity and professionalism in the development of all stakeholder relationships.
- Rational and appropriate use of all resources, safeguarding the Company's assets.
- Privacy, data protection and confidential information.
- Commitment to the environment.

Risk management

The Board of Directors of VEGALSA-EROSKI is ultimately responsible for risk management. We have two differentiated management systems with their own structure and functions.

We have a Corporate Risk Management System that manages the Risk Analysis Committee (RAC) and the Crime-Criminal Risk Prevention and Control Programme that coordinates the Compliance Committee.

The RAC reports to the Board of Directors twice per year, while the Compliance Committee does so once per year. Similarly, the Compliance Section of the Legal Department prepares two discharges per year prior to that of the Compliance Committee, reporting any anomaly detected.

The Board of Directors defined the standards and methodologies that must follow the due diligence such as the Prevention and Control Manual of Crimes that

consider a protocol for decision making, which govern all the bodies with decision-making powers and functions in the formation of the company's mission.

As part of the Criminal Prevention and Control Manual, in December 2022 the Information Security Policy and the Rules of Use of the information systems, which will be published in 2023.

All new hires receive a Welcome Manual with information on Criminal Compliance and the Criminal Prevention and Control Manual of VEGALSA-EROSKI, the Code of Ethics, the Reporting Channel and the Policies of organisation, including anti-corruption.

In addition, face-to-face training was delivered to 16 new hires at head office or those hired previously who had not already completed training and have access to sensitive information.

Formal complaint and claim mechanisms

GRI 2-16; 2-25; 2-26

As part of our commitment to ethical and responsible management, we have established different whistleblowing or complaint channels to identify and manage potential environmental, social or governance impacts:

Customer

EROSKI

Customer service telephone line: 944 943 444, available Monday to Saturday from 9:00 to 22:00. Form available at www.eroski.es/contacto.

CAPRABO

Customer service telephone line: 932 616 060, available Monday to Saturday from 9:00 to 22:00. Online form: www.caprabo.com/es/atencion-cliente/

FORUM SPORT

Telephone line: 944 286 618, available Monday to Saturday from 9:00 to 22:00. Email address forumsport@forumsport.es

Complaints or claims received through any of these channels and managed with the managers of each organisation.

Workers

Persons who work with EROSKI may submit complaints or claims with their line manager of the Social Department or through their regional People manager or contacting the People Administration manager.

In the case of reports relating to breach of the Code of Conduct or Criminal Risk Plan, we have a contact telephone number (94 621 12 34), an online form available on the organisation's intranet, and in the case of VEGALSA-EROSKI, a mailbox (canaldedenunciavegalsa@gmail.com). The manager of the Compliance Office shall report the reports received through the Whistleblowing Channel and the Social Area to the Regulatory Compliance Committee, which will itself report to the Audit and Compliance Committee of the Governing Council. For its part, the Audit Committee will supervise the functioning of the established procedures upon the receipt of the queries and notifications and will validate the responses given. Furthermore, we also have a specific protocol for the prevention of, and response to, sexual and gender-based harassment, which is activated by request of alleged victim through their line manager or regional People manager or one of the members of the Social Committee. From the submission of this report, an Investigating Committee will be set up, which will open the corresponding confidential investigation. Once completed, it will issue a conclusions report, which will be submitted to the Human Resources Department to adopt the proposed measures it deems appropriate.

Contractual or legal compliance

The Legal Department of EROSKI or the corresponding centre of area will receive all notifications or requirements relating to some regulatory or contractual non-compliance. In this case, depending on the subject in question, the Legal Department will divert to the management area in question the corresponding written document to gather responses. On that basis, a written response will be submitted to the query in accordance with the Spanish Law on Administrative Procedure. Actions will also be taken, where appropriate, to remedy the instance of non-compliance that gave rise to the complaint.

Suppliers

The Supplier Helpdesk provides service to suppliers in accounting and financial matters. Specifically, it responds to queries relating to the status of invoices, due dates, payments or charges issued by EROSKI. In the event that supplier companies use this channel to refer any queries or problems in relation to other issues, they are redirected to the corresponding persons and/or departments. This service also resolves queries from commercial managers who may have an incident with a supplier or who may require information on the status of the account.

Suppliers contact this phone line (8:30 to 13:30) or by email and the incidence will be handled within a maximum of 2 days.

Suppliers can also check the status of invoices, charges and transaction going back five years and other features through the website provided.

2 Business model



Close to our customers, suppliers and partners

- **1.656 stores, physical and online** across groceries and diversified businesses (petrol stations, opticians, sports equipment, insurance and travel agencies).
- Over **6.4 million Customer Members**.
- **370 million euros in savings** transferred to our customers.
- **5.048** own brand references.
- **23 own platforms** and **10 third-party platforms** make up our logistics network.
- **9,339 commercial and services supplier companies** form part of our value chain.
- **11.7 million de euros** allocated to innovation products.

A multi-format model

GRI 2-1; 2-6

We are characterised by our multi-format company model, designed to respond to the different needs of our customers. In this regard, our offering covers a broad spectrum of brands from food, our main business, to petrol stations, travel agents, sporting goods stores, opticians and insurance.

That's why we have a diversified and efficient commercial network, structured across 1,646 physical stores (1,399 grocery stores and 247 diversified businesses)

for 1,180,172 million square metres of retail space, characterised by comfortable spaces where our customers can make their purchases at ease. We also have 10 online stores for grocery, sporting goods and insurance businesses.

In addition, and in our constant search for excellence and quality of products and services we offer, we have business lines and various specialised entities in specific geographic areas to meet the needs and expectation of consumers.

Food businesses

SUPERMARKETS

At EROSKI Group, we have 1,346 supermarkets, 743 of which are our own and 603 are franchises. These include different brands depending on the commercial model and the region. We have 611 EROSKI city stores, 299 CAPRABO stores, 167 EROSKI Center stores, 103 ALIPROX stores, 76 FAMILIA stores, 43 ONDA stores and 46 Rapid stores.

HYPERMARKETS

At EROSKI we have a network of 36 hypermarkets of different sizes in the north of Spain, concentrated in the Basque Country, offering food and non-food ranges (textiles, hardware, electronics and domestic appliances, books, etc.).

CASH&CARRY

VEGALSA-EROSKI operates 17 Cash&Carry and online stores under the Cash Record brand. We offer food products, hygiene, kitchenware and wines, in formats geared towards the catering and retail food sector, as well as a non-food section.

Diversification businesses

GRI 404-2

FORUM SPORT

With more than 25 years' experience in sports equipment marketing, this sports brand of EROSKI Group has a presence in 11 autonomous communities. Includes various stores specialised in sneakers and clothing for young people under the Dooers brand.

OPTICIANS

EROSKI has a chain of 11 opticians offering wide range of high-quality and stylish products: prescription glasses, sunglasses, contact lenses, liquids and accessories.

PETROL STATIONS

We have 40 petrol stations, located next to our hypermarkets and supermarkets, offering customers the best prices, easy payment options and discounts.

VIAJES EROSKI

The EROSKI Group travel agency also includes VIATGES CAPRABO, in Catalonia, and the online outlets www.viajeseroskies.es and www.viatgescaprabo.com. We offer services for both the vacation sector and the exclusive services for companies in the major cities including Madrid and Barcelona. We also have a division specialised in hosting conventions and conferences (Travel Air Events). Travel Air is part of the GEBTA (Guild European Business Travel Agents) and ITP (International Travel Partnership).

In 2022 a contract was signed with W2M (Iberostar Group) for the acquisition of 100% of the shares of our travel business. This sale will be formally completed in 2023. The sale of Viajes EROSKI was deemed the best decision for the survival of the business and its workers, who continue to work for one of the leading companies in the sector in Spain.

INSURANCE

We have an online insurance comparison service <https://eroskiasegura.es> to help our customers find the life, home, car, motorcycle, health, travel and pet insurance policies that are right for them.

Number of EROSKI stores and their franchises per business

| | 2022 | | | 2021 | | | 2020 | | |
|--------------------------------|--------------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|
| | Own | Franchises | Total | Own | Franchises | Total | Own | Franchises | Total |
| Hypermarkets | 36 | 0 | 36 | 36 | 0 | 36 | 37 | 0 | 37 |
| Supermarkets | 743 | 603 | 1,346 | 759 | 577 | 1,336 | 761 | 532 | 1,293 |
| Cash&Carry | 17 | 0 | 17 | 18 | 0 | 18 | 18 | 0 | 18 |
| Petrol stations | 40 | 0 | 40 | 38 | 0 | 38 | 40 | 0 | 40 |
| Opticians | 11 | 0 | 11 | 11 | 0 | 11 | 11 | 0 | 11 |
| Travel agents | 104 | 25 | 129 | 106 | 24 | 130 | 123 | 25 | 148 |
| Leisure and sport ¹ | 66 | 1 | 67 | 67 | 1 | 68 | 68 | 1 | 69 |
| Online stores | 10 | 0 | 10 | 9 | | 9 | 8 | | 8 |
| Total | 1,027 | 629 | 1,656 | 1,044 | 602 | 1,646 | 1,066 | 558 | 1,624 |

¹Including the brands FORUM SPORT and Doers.

Number of EROSKI stores and their franchises per business

| | 2022 | | | 2021 | | | 2020 | | |
|--------------------------|------------|------------|--------------|------------|------------|--------------|------------|------------|--------------|
| | Own | Franchises | Total | Own | Franchises | Total | Own | Franchises | Total |
| EROSKI city ¹ | 310 | 301 | 611 | 309 | 290 | 599 | 307 | 267 | 574 |
| CAPRABO | 192 | 107 | 299 | 210 | 86 | 296 | 213 | 74 | 287 |
| EROSKI Center | 164 | 3 | 167 | 164 | 2 | 166 | 164 | 2 | 166 |
| ALIPROX | 0 | 103 | 103 | 0 | 106 | 106 | 0 | 114 | 114 |
| FAMILIA | 76 | 0 | 76 | 75 | 0 | 75 | 76 | 0 | 76 |
| ONDA | 0 | 43 | 43 | 0 | 48 | 48 | 0 | 48 | 48 |
| Rapid | 1 | 46 | 47 | 1 | 45 | 46 | 1 | 27 | 28 |
| Total | 743 | 603 | 1,346 | 759 | 577 | 1,336 | 761 | 532 | 1,293 |

¹The EROSKI/city figure includes MERCA outlets, present in the breakdown in previous years.

Distribution of physical stores per autonomous community and business

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|---------------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Andalusia | 2 | 0 | 0 | 1 | 1 | 0 | 0 | 4 | 0 | 46 | 1 | 0 | 47 | 51 |
| Andorra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 5 |
| Aragon | 0 | 36 | 0 | 1 | 0 | 3 | 2 | 42 | 0 | 28 | 0 | 0 | 28 | 70 |
| Asturias | 0 | 12 | 1 | 2 | 0 | 4 | 7 | 26 | 0 | 2 | 0 | 0 | 2 | 28 |
| Cantabria | 1 | 8 | 0 | 1 | 0 | 5 | 5 | 20 | 0 | 9 | 4 | 0 | 13 | 33 |
| Castilla y León | 1 | 21 | 0 | 1 | 0 | 7 | 11 | 41 | 0 | 13 | 1 | 1 | 15 | 56 |
| Castilla-La Mancha | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 7 | 0 | 0 | 7 | 8 |
| Catalonia | 0 | 192 | 0 | 2 | 0 | 1 | 1 | 196 | 0 | 108 | 1 | 0 | 109 | 305 |
| Ceuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 2 |
| Valencian Community | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 8 | 0 | 0 | 8 | 10 |
| Extremadura | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 4 | 0 | 0 | 4 | 5 |
| Galicia | 7 | 143 | 16 | 4 | 0 | 4 | 2 | 176 | 0 | 120 | 3 | 0 | 123 | 299 |
| Gibraltar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 4 |
| Balearic Islands | 0 | 107 | 0 | 4 | 0 | 0 | 0 | 111 | 0 | 70 | 0 | 0 | 70 | 181 |

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|----------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Canary Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| La Rioja | 1 | 10 | 0 | 1 | 0 | 5 | 3 | 20 | 0 | 6 | 0 | 0 | 6 | 26 |
| Madrid | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 21 | 1 | 0 | 22 | 24 |
| Melilla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Murcia | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| Navarra | 2 | 53 | 0 | 4 | 1 | 13 | 6 | 79 | 0 | 37 | 5 | 0 | 42 | 121 |
| Basque Country | 22 | 161 | 0 | 19 | 9 | 58 | 26 | 295 | 0 | 113 | 9 | 0 | 122 | 417 |
| Total | 36 | 743 | 17 | 40 | 11 | 104 | 66 | 1,017 | 0 | 603 | 25 | 1 | 629 | 1,646 |

Also includes outlets located in Andorra and Gibraltar (United Kingdom).

Information from 2021 and 2020 is displayed in tables 1 and 2 of the Annex.

Certified safe stores

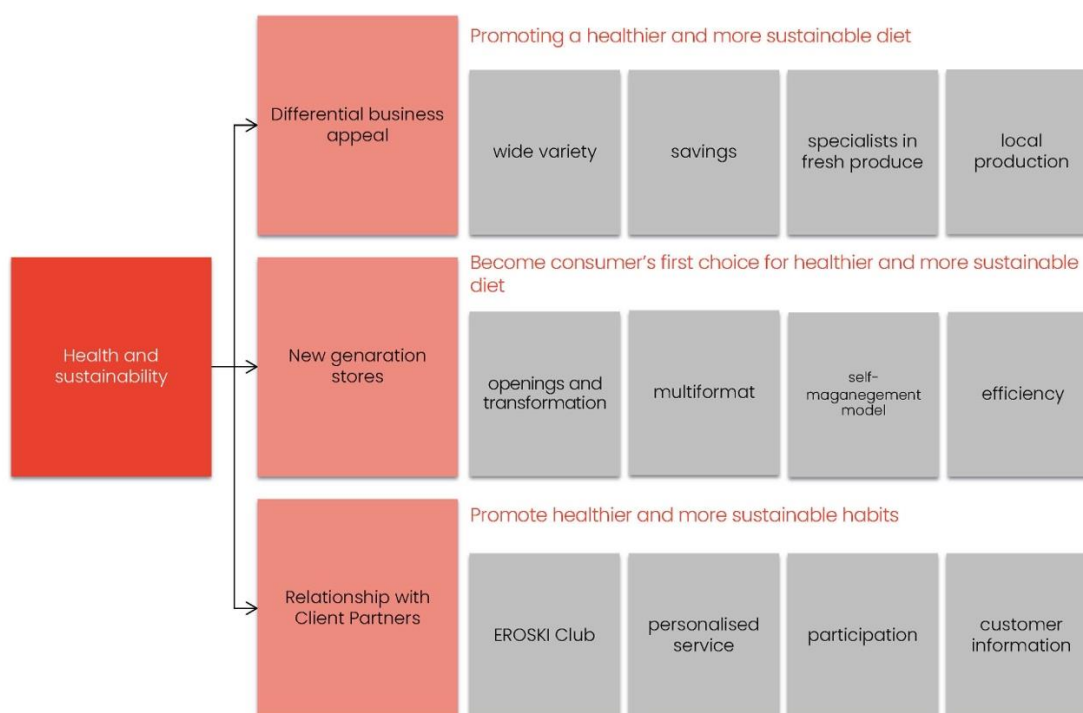
We ensure the health of both our customers and our staff. That's why we have maintained the Bureau Veritas Clean site certificate for all our CAPRABO and EROSKI supermarkets (except VEGALSA-EROSKI stores), which guarantees that said stores correctly implement the cleaning and disinfection protocols, and the right safety measures to tackle COVID-19.

Our 'with you' business model

GRI 2-6

In line with our mission to offer quality products and services, and with the aim of meeting the expectations of our customer base and continuing to grow, we developed our "with you" business model based on two fundamental pillars: health and sustainability. Based on these concepts and meeting all our commitments in these spheres, we design a strategic model that integrates all business units, and in the relationship that we have with our customers and other stakeholders.

Strategic pillars of the 'with you' commercial model



Differential commercial attraction

Through our "with you" model we endeavour to offer our customers a wide range of products, with special emphasis of fresh products and local produce. We look to being our customers differential value focused on healthy heating and high quality with the aim of responding to all their different needs and offering a wide range of options. In 2022 we continued with our project for the densification of our range, allowing us to increase it by 15% to reach around 800 more references in the store. This increase in capacity gives greater coverage to different need in smaller stores. This project is expected to be completed in 2023.

As part of our commercial strategy, we endeavour to offer competitive prices and strengthen our presence with the best price-quality ration for our products. This way, we offer our customers more saving opportunities. In 2020, we have made a special effort to minimise the impact of inflation and the increase of raw materials costs in the purchasing product price for our customers through a reduction in the organization's profit margin and a promotional campaign in which 370 million euros have been Invested.

We generate value through our brands

Our own brands are a fundamental part of this strategy. We work to offer the best quality products at an excellent value with the aim of fostering a healthy and sustainable diet. We want to meet the expectations of our customers and surprise them with the variety of our range.

In 2022 we added a total of 320 new own-brand references, 22% more than the previous year. This increase was largely due to the addition to our brand of hundreds of fresh products that until now had been marketed generically. This saw the approval of 100% of our suppliers of these packaged fresh products through our quality audit process. Encouraged by this incorporation of these references into our brand, we redesigned the image for the products in each fresh section to make it easier for our customers to identify them.

Another highlight was the launch of our EROSKI VEGGIE brand in 2022, with 17 new products as part of our push to expand the choice for vegans, vegetarians and flexitarians, in line with our commitment to meet the special food needs of certain groups.

With these new additions we have exceeded 5,000 products marketed under our own brand.



In 2022 we won four 'Salute to Excellence' awards from the Private Label Manufacturers Association (PLMA) in recognition of innovation and quality of our own-brand products. Our Gourmet Salad, Coffee Flavoured Greek Yoghurt and Wild Animal Biscuits, all EROSKI brand products and our Bonito del Norte Tuna in Olive Oil under the EROSKI SELEQTIA brand were the award winners.

Number of own-brand products

| | 2022 | 2021 | 2020 | Description |
|-------------------------|--------------|--------------|--------------|--|
| EROSKI | 2,492 | 2,164 | 2,172 | Wide range of products offering everything you need with the best value guaranteed. |
| EROSKI SELEQTIA | 210 | 219 | 226 | The best of the best. Products tested by the Basque Culinary Center. |
| EROSKI NATUR | 456 | 430 | 457 | Fresh products and from responsible producers with all the flavour, full traceability and controlled quality and the best sources at their best. |
| EROSKI BIO y EROSKI ECO | 105 | 95 | 68 | New brand launched in 2020 for products with organic certification guaranteeing they have been produced in the best environmental protection conditions. |
| EROSKI VEGGIE | 17 | 0 | 0 | New brand launched in 2022 for products with the V-Label that ensures they are suitable for vegans. |
| belle | 366 | 424 | 437 | Cosmetic, hygiene and personal care products free from parabens and triclosan, dermatologically tested and at the best price. |
| EROSKI Basic | 223 | 214 | 227 | Ordinary consumption product for all days, with all EROSKI life guarantees at the lowest price. |
| Approval | 1,082 | 1,146 | 1,405 | Own-design clothing and footwear and the best value for money. |
| Romester | 66 | 79 | 151 | Own-design clothing and footwear and the best value for money. |
| Ecron | 26 | 41 | 35 | Electronic devices and electrical appliances with different functional levels and the best value for money. |
| Total | 5,043 | 4,812 | 4,996 | |

New generation stores

Our 'with you' commercial model defines our new generation of stores, transforming our commercial network with the aim of offering the best experience in our supermarkets. At EROSKI, we want to respond to the demands of society framed within the new trends of sustainability and digitalisation. This way, our new generation stores, which already number 1,020, are more eco-efficient and incorporate measures that allow for reductions of electricity consumption of up to 35% in comparison to a conventional supermarket. In 2022, we completed 91 transformations to this new model, reaching a total of 1,020 new generations stores.

This includes 90% of our own supermarkets in the northern zone and the Balearic Islands and almost 70% of all CAPRABO stores.

Using innovation, our new generation stores use multi-format models in which we combine self-management with personal, close and friendly service. Furthermore, another identifying feature of these refurbished stores is their prominent placing of local, fresh produce front and centre.

Continued growth

EROSKI continues to grow with the opening of 78 physical stores (11 own stores and 67 franchises) and one online supermarket ("EROSKI Azoka", which is described in detail in the 'Commitment to the local environment' section of this report). There were also 66 closures (28 own stores and 38 franchises) with the aim of adapting business structures to the needs of the environment.

Highlights from 2022 include the expansion of the CAPRABO commercial network which has incorporated 18 new stores thanks to an investment in excess of 6.1 million euros, for an extra 6,000 square metres of retail space. We must also mention the opening of a 1,400 square metre own store in Sant Joan Despí (Barcelona), with an investment of 2 million euros. Meanwhile, VEGALSA-EROSKI celebrated the inauguration of a new hypermarket in Pontevedra at the newly opened Nasas Nigrán retail park.

2022 will also be remembered as the year EROSKI reached the landmark of 600 franchise stores. This year, we have maintained the same pace of franchise openings as previous years, with 294 inaugurations in the last five years and a total investment of 12 million euros. A successful model with which the organisation grows in its sphere of reference and in other perimeters.

With a view to the coming years, we will continue to expand our franchise network with the focus on Catalonia, the Basque Country, Andalusia, Madrid, Castilla-La Mancha, Extremadura and Levante. In 2023, EROSKI plans to open 65 franchise stores. In this regard, EROSKI and the petrol station operator AVIA have consolidated their agreement on the expansion of franchises supermarkets with the EROSKI Rapid format at their petrol stations after the implementation of this agreement with very positive results. Today, EROSKI has 25 franchise supermarkets at petrol stations.

More digital

In 2022, we maintained our firm commitment to the omni-channel strategy with which we endeavour to ensure our customers have a unique and differential experience in any of the shopping channels available. We foster the progressive positioning of our digital services so that they are more accessible, intuitive and comfortable, and breaking down any potential barriers in the digital and physical channels. Our proposition is to improve the shopping experience and offer our customers all the options so that they can choose the option that best adapts to their preferences and needs.

Our digital strategy is based on our website and the EROSKI app. We also offer different channels to expand the offering and possibilities adapted to the use and need of customers, like Click&Drive, Click&Collect and smart lockers.

Online supermarket

Through the online supermarket our customers can manage the entire purchase process including home delivery, the evaluation of products and collection in-store or from smart lockers. They also have the option of collecting their online order the same day free of charge.

In 2022, we made improvements to our website to streamline the shopping process. Highlights:

- Incorporation of barcode scanner functionality for items so that they can be included directly in an online order.
- Simplification of the selection of products from the same category in event of lack of stock of a product often purchased by the shopper.
- Option to modify an order already made.
- Possibility of a shopper selecting whether they wish to receive promotion stamps.
- Tool to expand the photos of products, including the reverse side of the packaging.
- Improvement on filters and personalised offers.

We have also implemented the possibility of returns on delivery, with delivery personnel handling refunds directly with customers. We have expanded the number of Click&Collect points and smart lockers, adding 12 and 2 new points respectively. With these additions, we now have 15 Click&Drive points, 44 Click&Collect points and 5 smart lockers.

Furthermore, we have extended our non-food range with more than 500 small electrical household appliances that can be acquired along with the shopping basket.

We have also improved our processes to serve fresh food at a counter in Caprabo and be more efficient in the preparation of orders directly in logistics platforms. In this perimeter, we have also included the possibility of ultra-fast delivery in less than 27 minutes through the Glovo app.

EROSKI app

The EROSKI app has been consolidated as one of the most used channels by our customers, as it facilitates the entire purchase process. Through the mobile application, among other functions, we can access the product offering, monitor the delivery process and post-purchase order management. The most impressive and most used functionalities are: savings vouchers, personalised offers, digital card, digital receipts, shopping list and wallet balance.

Last year, 1.8 million downloads of the app were registered across Android and IOS and the number of users making purchases monthly through this channel grew by 142%. This increase is primarily brought about by the growing trend for use of applications on the part of consumers and continuous capture campaigns and action to encourage repeat shoppers.



In 2022, we received the 'Local Supermarkets', 'Franchise Supermarkets' and 'WebShop of the Year' awards at the Premios Comercio 2022-2023. These recognitions are based on the votes of consumers and offer an evaluation of our "with your" model and our commitment to an omni-channel approach.

Relationship with Customer Partners

We are committed to health and wellness of our customers, fostering healthier and more sustainable lifestyle habits that cover aspects from diet to services that meet the needs and expectations in a responsible way.

We also offer personalised service and loyalty programmes that allow them to enjoy advantages adjusted to their own demands and shopping habits.

Through these loyalty programmes, consumers can make more than 600 euros in savings at our supermarkets and hypermarkets, savings that can be increased by an additional 2% for families thanks to the Plan Familias 0-12.

EROSKI Club

EROSKI Club is our new loyalty programme through which our Partners can obtain exclusive discounts on all their purchases. EROSKI Club is a synonym for savings and an easier purchase process. Today, over 6.4 million of our customers are EROSKI, CAPRABO or FORUM SPORT cardholders, generating an average of over 70% of sales. In 2022 over 272 million euros of savings have been transferred via loyalty programmes. This year, 237,185 new members have joined EROSKI Club.

Customer Partners can obtain additional advantages with the following cards:

- The EROSKI Club Gold Card allows for a fixed and universal saving of 4% on all purchases. There are now 160,216 Customer Partners and 34 companies including 3,702 workers.
- The EROSKI Club card unifies all the advantages of the EROSKI Club programme and has 305,853 holders. This card, without issue or maintenance fees, offers, among other advantages, the return of 1% of the sum of purchases outside EROSKI with the addition of funds to the linked EROSKI Club card.

The Club Members also receive personalised content with offers and subjects of interest in health and sustainability.

Personalised and quality service

The relationship of trust we maintain with our customers is crucial to the “with you” commercial model and our 10 Commitments to Health and Sustainability. That's why here at EROSKI we offer a commercial proposition focused on consumers that prioritises the shopping experience. This approach has allowed us to differentiate ourselves by specialising in fresh produce, with a particular focus on improving our counter-assisted sales services.

In this respect, the professional training of people and continuous education are the pillars on which our competitive advantage as a specialist in fresh produce is based.

Customer Service

We care about being close and available to the people who trust us to resolve their doubts, suggestions, complaints or queries. Our Customer Service Department is committed to providing an immediate response, and if any action is required to resolve an issue, we must do so within a maximum period of 24 hours.

In 2022 we served 468,615 people with a 91% complaint resolution rate, resolving 67% of complaints at the first contact. This year this indicator is down due to an increase in claims related to our promotional activity, which we have expanded to help households cope with the impact of inflation. This type of complaint always requires an analysis after the first contact in order to identify the cause of the incident. However, 83.6% of these complaints are resolved in less than one week and the customer is always notified within 24 hours of the process followed to resolve the complaint.

It should be noted that this year we have modified the incident resolution rate criteria as part of our commitment to improving transparency for our stakeholders, including, from this point on, the percentage of complaints resolved to the satisfaction of the customer.

Customer Service Indicators

| | 2022 | 2021 | 2020 |
|--|--------------------|---------|---------|
| No. of people serviced | 486,615 | 550,093 | 720,990 |
| Complaint resolution rate ¹ | 91% ¹ | 100% | 100% |
| First contact resolution rate | 67.0% ² | 87.8% | 91.8% |

¹ 100% of complaints have been responded to. 91% were satisfactory for the customer. In previous years we only included the percentage of complaints responded to.

² Decreased due to a 42% increase in voucher claims, due to the reinforcement of our promotional activity.

Our Customer Service Department attends to consumers in Spanish, Basque, Catalan and Galician and is available by telephone, e-mail and through the website www.eroski.es. In addition, we have other websites for various Group businesses and companies, as well as our social media.



In 2022, and for the eleventh consecutive year, we have been recognised as 'the company with the best customer service' in the Sotto Tempo Advertising consultancy awards. Consumers themselves participate in the choice of the organisations with the highest quality of customer service by sector of activity.

Active listening to our customers

In order to take into account the concerns of different groups, we articulate our commitment to transparency and maintain additional channels of communication with all of them. Thus, in 2022 we carried out 41 active listening initiatives, in which 65,588 people participated, including customers, consumers and suppliers, whose opinions, suggestions and recommendations are an important source for improving our commercial offer and our stores.

In addition, at EROSKI we have 21 Consumer Protection Committees that make up the participation of Customer Members, who debate, position themselves and define guidelines for the improvement of the new generation stores.

We also generated more than 2.88 million exchanges with users and more than 432 million impressions on social media in 2022.

Number of followers on EROSKI's social media

| | 2022 | 2021 | 2020 |
|-----------|---------|---------|---------|
| Twitter | 62,000 | 59,641 | 59,239 |
| Facebook | 235,175 | 230,370 | 228,938 |
| Instagram | 59,475 | 49,835 | 38,859 |
| LinkedIn | 91,030 | 76,095 | 55,982 |

Data Protection

GRI 2-27; 418-1; 3-3

At EROSKI we are a consumer cooperative and therefore we take a special interest in the rights of our customers. One of these is data protection, which we manage with a Continuous Improvement Plan. In 2007, at the same time as the Royal Decree 1720/2007, of 21 December, approving the Regulation implementing Organic Law 15/1999 was approved, we set up the Data Protection Management System, which had its own methodology and which monitored compliance based on risk analysis and management.

Our Data Protection System was aligned in 2018 with new regulatory requirements and we comply with all applicable regulations and standards on customer data protection. Management is the responsibility of the Data Protection Officer (DPO) and his or her working group, and it is executed within the Organisation with the collaboration and cooperation of the management, heads of areas and departments, systems administration, system users, consultants and external

advisors. This continuous improvement plan is closely linked to the principle of proactive accountability.

Along these lines, in 2022 the Internal Audit Department reviewed and audited its own management system. In the wake of this review, a series of recommendations for improvement were made, which will be developed over the next financial year.

In 2022 we received one complaint from official bodies which has been closed, as well as two complaints regarding security breaches, which have also been closed.

It should be noted that our *online* supermarket has an advanced version of the TLS (Transport Layer Security) protocol, ensuring protection of the information transmitted against possible cyber threats that attempt to intercept or modify it. In this regard, EROSKI *online* has achieved the highest cybersecurity rating from Qualys (A+).

A competitive value chain

GRI 2-6; 2-23; 201-1; 203-2

Our 'with you' store model goes beyond the way we relate to our customers or design our stores. It is also a commitment to comprehensive innovation and optimisation of our value chain.

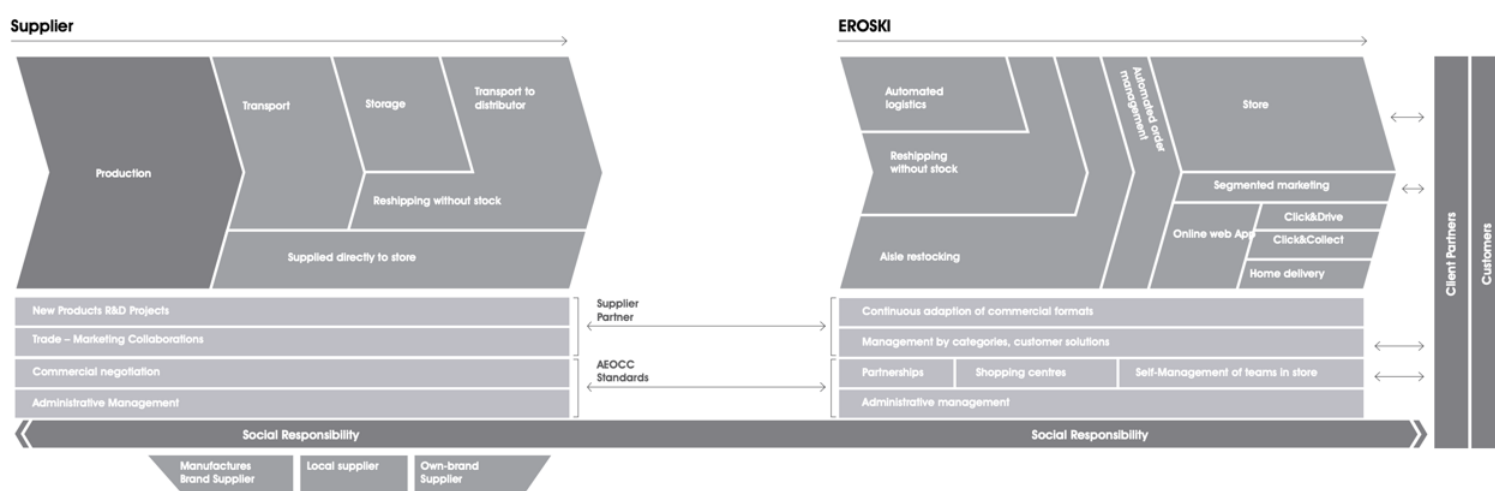
To achieve an ever wider, more personalised and more cost-saving product range, we have a value chain that is open to our own brand, other brands and the huge diversity of locally produced food in the vicinity of each of our stores. We also continue to maintain our commercial partnerships to enhance our value for money proposition to consumers.

The inflationary process in which the agri-food sector has been immersed throughout 2022 has generated tension throughout the value chain and has been detrimental to every one of the links in that chain. Rising raw material costs and energy costs have led to a reduction in the organisation's profit margins, as a result of the decision not to pass on the full amount of the increase to retail prices. Thus, the increase in cost was 15% in 2022, while the pass-on to prices was 12%. But the increase translated into the shopping basket was 6.8% thanks to the promotional activity in which 335 million euros were invested.

In general, the keys to our improvement in business competitiveness are:

- Optimisation of sales and supply processes, achieving greater efficiency throughout the value chain.
- Innovation in the framework of collaboration with supplier companies and leading food organisations.
- More appropriate and competitive prices thanks to commercial partnerships and running multiple promotions and personalised offers.
- Diversity of our agri-food production network, promoting small local farmers.
- Social and environmental responsibility as a criterion for the selection of supplier companies.

Representation of EROSKI's value chain



We create wealth in our environment

GRI 201-1; 201-4; 203-2; 413-1

In our commitment to offer a wide range of quality products at good prices, we work with an open value chain that allows us to consolidate partnerships and strengthen the diversity of the agri-food production network close to our environment. With this strategy we generate wealth directly among the different actors of our value chain:

- For our customers, through personalised offers, campaigns and promotions.
- For our supplier companies, through purchases through our commercial relationship and our purchasing and sourcing policy that seeks to promote a sustainable agri-food sector.
- For our professionals, through performance-related compensation and other contributions.
- For the state, through social contributions, taxes, profit contributions and other levies.
- For society in general, through the social activities of the Group and the EROSKI Foundation and actions aimed at protecting the environment.

Wealth distributed by EROSKI to its stakeholders (thousands of euros)

| | 2022 | 2021 | 2020 |
|---|------------------|------------------|------------------|
| Customers | 370,473 | 360,034 | 326,375 |
| Suppliers | 3,915,954 | 3,700,913 | 3,871,394 |
| Raw materials and consumables | 91% | 89% | 90% |
| Services | 9% | 11% | 10% |
| Employees | 498,050 | 482,046 | 494,871 |
| Wages, salaries and similar | 99.0% | 98.8% | 98.7% |
| Indemnities | 0.9% | 1.1% | 1.3% |
| Contributions to defined contribution plans | 0.1% | 0.1% | 0.1% |
| State | 213,083 | 239,227 | 222,380 |
| Social charges and taxes for employees | 83% | 73% | 80% |
| Tax on profits | 10% | 21% | 12% |
| Taxes | 7% | 6% | 8% |
| Grants ¹ | 0% | 0% | 0% |
| Environment² | 23,950 | 23,803 | 19,683 |
| Expenses | 6% | 4% | 5% |
| Investments | 91% | 96% | 95% |

| | 2022 | 2021 | 2020 |
|----------------------------|---------------|---------------|---------------|
| Society³ | 22,704 | 16,892 | 22,391 |
| EROSKI Group ⁴ | 46% | 52% | 41% |
| EROSKI Foundation | 2% | 3% | 4% |
| EROSKI customers | 21% | 23% | 18% |
| Social entities | 31% | 22% | 36% |

¹ The sum of 3,013.83 euros was received in grants in 2022.

² Expenditure and investments aimed at minimising environmental impact and protecting and improving the environment.

³ Thousands of euros allocated to social ends and to the training and information of consumers. We also count the donations made by our customers through the solidarity actions organised in our stores and the purchases made by social organisations through our facilitating tools to guarantee access to food for people in vulnerable situations.

⁴ Includes EROSKI Group discounts for social purposes (e.g. coeliac groups, large families, neighbourhood organisations, etc.), which are also included in the savings transferred to customers (1,818 thousand euros).

This information, together with other financial data, is used to calculate the economic value generated, distributed and retained in accordance with the Global Reporting Initiative (GRI) standards.

Economic value generated and distributed (thousands of euros)

| | 2022 | 2021 |
|---|------------------|------------------|
| Economic value generated | 5,097,137 | 4,796,413 |
| Net turnover | 4,828,195 | 4,541,380 |
| Other operating income | 264,720 | 252,033 |
| Financial income | 4,222 | 2,880 |
| Economic value distributed² | 1,173,241 | 1,246,267 |
| Operating Costs | 385,855 | 435,851 |
| Salaries and employee benefits | 498,050 | 482,046 |
| Payments to capital providers | 65,807 | 79,847 |
| Payments to the Government | 213,086 | 239,223 |
| Community investment ² | 10,444 | 9,300 |
| Economic value retained | 3,923,896 | 3,547,146 |

¹ Data are reported according to income and expenses from the company's financial statements, as these represent the economic value generated and distributed. GRI requests, in some cases, data on revenue and in others on payments, but these are different accounting concepts (income and expenditure or receipts and payments). We have chosen to report on the basis of income and expenditure.

² The figure for donations recorded in the financial statement is 490,404 euros, but the EROSKI Group makes additional contributions in kind, through discounts, etc. These contributions, which correspond to 46% of the total amount allocated to social purposes in 2022, have been subtracted from operating costs.

Together with our suppliers

GRI 2-6; 204-1

At EROSKI we have strengthened partnerships with 9,339 commercial and service supplier companies, with which in 2022 we have carried out economic transactions that have exceeded 3,915 million euros, which has meant the marketing of more than 130,555 items last year.

Our supplier companies are our main partners and help us build our business strategy through a shared approach based on 3 axes: our customers' needs, health and efficiency in logistics.

True to our commitment to the domestic production network, more than 98% of our spending on supplier companies corresponds to entities located in Spain. In addition, we make efforts to promote local consumption, establishing relationships with local and regional producers, which account for 60% of our supply chain in Spain.

Commercial and service providers by country

| | 2022 | 2021 | 2020 | | 2022 | 2021 | 2020 |
|----------------|-------|-------|-------|--------------|--------------|--------------|---------------|
| Spain | 9,046 | 9,493 | 9,762 | Andorra | 2 | 3 | 4 |
| Portugal | 47 | 46 | 43 | Luxembourg | 2 | 2 | 2 |
| France | 44 | 42 | 41 | Pakistan | 2 | 2 | 4 |
| Germany | 30 | 30 | 26 | Canada | 1 | 1 | 1 |
| China | 29 | 38 | 43 | South Korea | 1 | 1 | 1 |
| United States | 22 | 16 | 13 | Croatia | 1 | 1 | 1 |
| United Kingdom | 20 | 23 | 23 | Finland | 1 | 1 | 0 |
| Italy | 17 | 14 | 10 | Greece | 1 | 2 | 2 |
| Belgium | 13 | 17 | 15 | India | 1 | 1 | 0 |
| Ireland | 13 | 16 | 14 | Indonesia | 1 | 1 | 1 |
| Netherlands | 11 | 10 | 10 | Singapore | 1 | 1 | 1 |
| Denmark | 6 | 8 | 5 | Thailand | 1 | 2 | 2 |
| Poland | 5 | 1 | 0 | Taiwan | 1 | 1 | 1 |
| Sweden | 5 | 3 | 4 | Vietnam | 1 | 2 | 3 |
| Norway | 4 | 5 | 4 | Austria | 0 | 1 | 0 |
| Switzerland | 4 | 5 | 4 | New Zealand | 0 | 1 | 0 |
| Bangladesh | 3 | 3 | 4 | Turkey | 0 | 1 | 0 |
| Israel | 3 | 2 | 1 | Total | 9,339 | 9,803 | 10,045 |

AGECORE, the European negotiation centre

In a highly competitive context where raw material markets are global and where leading brands have a worldwide presence, at EROSKI we consolidate partnerships in the international market in order to have access to the best conditions. These relationships enable us to strengthen our competitive positioning and offer new saving opportunities to consumers. Thus, at EROSKI we have AGECORE, our European purchasing centre, which is also made up of COLRUYT (Belgium), CONAD (Italy) and COOP (Switzerland), independent companies with which we share a long-term strategic vision.

AGECORE seeks to offer European consumers a wider range of products for greater freedom of choice and better prices, while increasing business opportunities for our supplier companies.

Social responsibility in our value chain

GRI 2-23; 2-24; 203-2; 308-1; 406-1; 407-1; 408-1; 409-1; 411-1; 412-1; 413-1; 414-1; 414-2

Our social and environmental commitments also extend to our suppliers and franchisees. As a prerequisite for being part of our value chain, we demand responsible management of their workforce and legal compliance in all areas, and additionally, we promote those that implement environmental management systems.

In fact, we make our business relationship with 100% of our suppliers and franchisees conditional on compliance with human and labour rights. The fundamental principles in these matters that we demand are based on the requirements of the International Labour Organisation and the Principles of the United Nations Global Compact, to which we belong since 2002.

Fundamental principles of human and labour rights

1. Reject and refuse to practise child labour.
2. Reject and refuse to practise forced or compulsory labour.
3. Provide a safe and healthy working environment.
4. Respect freedom of association and the right to collective bargaining.
5. Reject and not practise discrimination on any grounds.
6. Reject and not practise the use of corporal punishment, mental or physical coercion or verbal abuse of employees.
7. Ensure legal compliance on working hours and public holidays.

8. Remunerate in accordance with the legal regulations for each sector, ensuring that basic staff needs and some discretionary spending capacity are met.
9. Implement a management system to ensure compliance and internal communication of the principles of the standard.

Contracts with suppliers also include a clause informing them of our *Compliance* and Criminal Risk Prevention Plans, the Corporate Code of Conduct, the Summary of the Internal Control Body Regulations and the Summary of the Whistleblower Channel Regulations. Our Code of Conduct is also available on the website <https://corporativo.eroski.es/> accessible to anyone. In this regard, we have in plan an internal regulation that promotes measures to prevent corruption in the management of suppliers and contractors, as detailed in the 'About EROSKI' section of this report (pages 30-33). And in 2022 we carried out specific anti-money laundering audits in some of our franchisee companies (page 31).

We particularly monitor riskier companies, such as those in the textile and non-food sectors located in Asia. To ensure compliance with these fundamental principles, in 2022 we conducted 47 audits through our purchasing centres in these countries in accordance with BSCI (43), ICS (2), SEDEX (1) and SA8000 (1) standards. All companies passed the audit in 2022 as there were no critical non-conformities detected, although they did report areas for improvement to be implemented following the definition of action plans. Improvements were required to be implemented and will be followed up in 2023 with regard to workers' health and safety (8), the social management model (12) and working hours (31).

Human rights audits of the most at-risk suppliers

| | 2022 | 2021 | 2020 |
|--------------|-----------|----------|-----------|
| China | 32 | 7 | 21 |
| Vietnam | 9 | 0 | 0 |
| Bangladesh | 2 | 0 | 2 |
| India | 1 | 1 | 0 |
| Indonesia | 1 | 0 | 0 |
| Pakistan | 1 | 1 | 3 |
| Turkey | 1 | 0 | 0 |
| Total | 47 | 9 | 26 |

This year we have substantially increased the number of companies from which we request audit results to reinforce our due diligence actions in this area.

We also certified the 30 fruit, vegetable and aquaculture producers from our EROSKI NATUR brand with the GRASP social responsibility module with the Global G.A.P. seal. This standard ensures compliance with good labour and human rights practices, in addition to our quality and environmental standards already in place for these own-brand fresh foods.

In addition, we have 56 fair trade labelled products in our range, such as coffee, cocoa, tea, sugar and various textiles. In fact, we are the first distribution company to incorporate fair trade products into the Spanish market, being recognised by Fair Trade International as a legitimate operator for the import and distribution of its products under its own commercial brand.

In 2022, we did not record any cases of human rights violations, such as those related to child labour, indigenous peoples' rights, forced or compulsory labour, freedom of association and collective bargaining, or discrimination.

In addition to these social controls, we also carry out specific audits of our suppliers in relation to food safety and the quality of our products. As detailed in the 'Commitment to Health' section of this report (page 112), in 2022 we conducted 347 audits of own-brand and non-own-brand suppliers and audited 114 franchised stores.

In addition, in the selection of our suppliers we require in some cases compliance with environmental or animal welfare standards that are higher than the legislation. So, in 2022 we had 239 suppliers of organic products or suppliers with other sustainability seals such as FSC®, PEFC, SFI, MSC, GGN or Cosmos Natural. They account for 7% of all commercial suppliers.

Suppliers that have been required to have environmental sustainability certification in order to be selected

Number of suppliers with environmental sustainability seals
% of total commercial suppliers

| 2022 | 2021 | 2020 |
|------|------|------|
| 243 | 319 | 331 |
| 7% | 8% | 8% |

Modern and eco-efficient logistics

We have a logistics network consisting of 23 own platforms and 10 third-party platforms, through which our trucks travel to supply all the Group's stores around the country. In total, this means 384,034 m² of warehouse area, from where we distribute up to one million boxes a day.

Specialisation and commitment are part of our 'with you' model, which is central to our commitment to offering the highest quality fresh produce together with the widest range of local products. In this regard, in 2022 we continued with a global project to redesign the fresh produce platform map, aiming to modernise and improve the efficiency of our value chain. As part of this project, we worked on the physical renovation of the facilities to provide them with cutting-edge technology that allows optimal treatment of each type of fresh product, in terms of temperature, handling and storage.

These new modern and efficient facilities allow us to have the capacity for growth and transformation in the face of possible future customer demands (openings, growth of the range, e-commerce, more local products, etc.).

In addition, the buildings are designed under strict eco-efficiency and sustainability standards, so that they are environmentally friendly, upgraded with more efficient cold rooms and optimised for the comfort and safety of the people who work in them.

Proof of this are CAPRABO's logistics centres in the ZAL Port of El Prat de Llobregat, inaugurated in 2020, and the Jundiz Berria platform, inaugurated in 2021 in Vitoria-Gasteiz, which have obtained LEED Gold environmental certification, an international seal of quality awarded to leading energy-efficient and environmentally friendly buildings. LEED Gold design and construction criteria include photovoltaic energy production and efficiency in water use and domestic hot water generation. Measures such as consumption monitoring systems, ecological refrigerants, gardens with native species and the recycling of materials used in their construction are also taken into account.

In line with progress on the roadmap towards carbon neutrality, we have continued in 2022 with the remodelling of the fresh produce platform in San Agustín de Guadalix (Madrid). The improvements make it more energy efficient, with measures such as the use of LED lighting. In addition, we have implemented a photovoltaic self-generation power system to move towards the use of 100% renewable electricity.

In the second half of 2022 we also launched the VEGALSA-EROSKI fresh produce platform, which will be added to the facilities in the Sigüeiro industrial estate. This new platform features eco-efficient and environmentally friendly technologies, such as the transcritical CO₂ refrigeration system as a substitute for Freon (CO₂, being a natural refrigerant, has a lower impact on climate change). In addition, the facility includes the automation of part of the processes, which will benefit the treatment of the fresh produce that arrives at the supermarkets and improve the quality of the working conditions. With its opening, we have the largest logistics infrastructure in the food sector in Galicia, with 51,000 square metres.

Logistics platforms used by the EROSKI Group

| Province | Platform | Type | Property |
|------------------|----------------------------|------------------------------|----------|
| A Coruña | A Coruña | Fresh / Shuttle | EROSKI |
| A Coruña | A Coruña (Pocomaco) | Frescos | EROSKI |
| A Coruña | Sigüeiro | Integral | EROSKI |
| Araba/Álava | Aguarín | Non-food | EROSKI |
| Araba/Álava | Jundiz Berria | Fresh products | EROSKI |
| Balearic Islands | Mercapalma | Fresh products | EROSKI |
| Barcelona | Abrera | Dry food | EROSKI |
| Barcelona | Barcelona | Frozen | EROSKI |
| Barcelona | ZAL (El Prat de Llobregat) | Fresh / E-Commerce | EROSKI |
| Bizkaia | Elorrio | Dry food | EROSKI |
| Bizkaia | Kortederra | Frozen | EROSKI |
| Bizkaia | Zubieta | Fresh products | EROSKI |
| Ibiza | Ibiza (Airport) | Dry food | EROSKI |
| Ibiza | Ibiza (Ca Na Negreta) | Fresh products | EROSKI |
| Madrid | Ciempozuelos | Dry food | EROSKI |
| Madrid | San Agustín de Guadalix | Fresh / Frozen | EROSKI |
| Mallorca | Son Morro | Dry food | EROSKI |
| Menorca | Sant Iluis | Dry food | EROSKI |
| Navarra | Imarcoain | Fresh / Local Dry / Shuttle | EROSKI |
| Ourense | Orense | Shuttle | EROSKI |
| Pontevedra | Porriño | Frozen | EROSKI |
| Pontevedra | Vigo | Shuttle | EROSKI |
| Zaragoza | Zaragoza | Integral | EROSKI |
| Barcelona | Miquel | Purchase at source | Operator |
| Bizkaia | Etxebarri | Shuttle | Operator |
| Cantabria | Santander | Shuttle | Operator |
| Granada | Juncaril | Shuttle | Operator |
| Jaén | Bailén | Shuttle | Operator |
| La Rioja | Logroño | Shuttle | Operator |
| Málaga | Mercamalaga | Integral / Shuttle | Operator |
| Murcia | Torres | Purchase at source / Shuttle | Operator |
| Navarra | Castejón | Purchase at source | Operator |
| Valencia | Picassent | Shuttle | Operator |

Sustainable logistics

In line with our environmental commitment, in 2022 we obtained our second Lean&Green star, awarded by the Association of Manufacturers and Retailers (AECOC), for achieving a 32% reduction in our greenhouse gas emissions in logistics and transport processes in 2021 compared to 2015. We have exceeded our target of 30% one year ahead of schedule.

We continue to make progress in improving our logistics operations to reduce by a further 5% in two years, and thus achieve the third Lean&Green star, through the following initiatives:

Optimal and efficient processes

- Reorganisation of logistics with the new ZAL and Jundiz Berria platforms and a new fresh produce distribution platform for VEGALSA-EROSKI in 2022.
- Improved efficiency processes for increased truck fill rates and reduced mileage.
- Collaboration with supplier companies to optimise routes.

Reverse logistics

- Recovery and management of the waste generated in-store using the same lorries that return to the platform to transport it, thus reducing the environmental impact of this process. This measure is also part of our zero waste objective, which includes the collection and treatment of all organic and inorganic by-products for treatment and recycling.
- Incorporation of electric vehicles. In 2022 we put our first 100% electric delivery truck into circulation to carry out urban distribution in the city of Pamplona.
- Renewal of fleet vehicles, progressively phasing out older trucks.
- Cleaner vehicles and cleaner driving.
- Incorporation of alternative fuel vehicles such as liquefied and compressed natural gas.

More sustainable platforms

- Purchase of green energy.
- Use of LED lighting, presence detectors, temperature robots and use of natural light to improve the energy efficiency of the platforms.
- Installation of solar panels for an electricity supply with less environmental impact.
- Reduction in the amount of packaging materials used.

Optimisation of urban logistics

- We strive to optimise transport and distribution logistics to minimise the environmental impact of this activity in cities. In this regard, we have agreed on discharge protocols with several municipalities, including the validation of authorisations. Another highlight of 2022 was the collaboration with Pamplona City Council to carry out loading and unloading, jointly seeking to improve urban mobility and the supply and service to stores.
- Regarding noise pollution, we have incorporated measures such as night-time distribution with eco-efficient trucks in the Madrid, Mallorca and CAPRABO areas. These vehicles, in addition to reducing greenhouse gas emissions, are quieter, thus lowering noise emission levels. In addition, in Zaragoza and Bilbao, we have incorporated assistants in the unloading process to make it easier and quicker.
- To ensure that the night-time distribution process is as clean as possible and that noise emission levels are below local restrictions, a number of measures have been implemented in different phases. On the one hand, we make sure that every room is optimally equipped with locking systems, sectioned alarms and soundproofing. We also consider the necessary equipment such as forklift trucks, silent pallet trucks or edge protectors. On the other hand, in order to correct deviations, we have put in place internal audit processes to detect them and check compliance with established working protocols.
- With last mile transport, we have incorporated a route optimisation system to be more efficient and sustainable.

Innovation to adapt to new trends

Over the past few years, we have learned that the circumstances around us can change without warning. A global pandemic, an armed conflict such as the one in Ukraine or the unstoppable rise in inflation are the most recent challenges we have faced in society and in business. At EROSKI we believe that the best way to be prepared for the different scenarios of uncertainty that may arise is to have a great capacity to adapt and listen in order to be able to incorporate into our strategy the needs demanded by our stakeholders and the trends arising in the sector.

Thus, during 2022 we have seen a consolidation of the trends that the pandemic accelerated in 2020. In this last financial year, we also highlighted that convenience, i.e. the quick and easy shopping experience, has been one of the trends to which we have paid most attention in the field of innovation.

We have also noted:

- **A breakthrough in the digitisation of services:** Progress in the design of new services to make shopping more convenient, easier and faster for all our customers through new digital tools.
- **Innovation in new products:** Our customers are demanding innovation in the products on our shelves in order to have a healthier and more sustainable offer. This entails an effort to identify and adapt articles, which we are currently carrying out.
- **Circularity of packaging:** New regulations and increased customer awareness demand advances in the search for alternative materials to conventional plastic and improved recyclability, as well as sales systems based on reuse and bulk.
- **Conversion of waste to resources:** The new regulations and the need for a circular economy model promote the search for profitable and sustainable outlets for the surpluses and waste generated.
- **Greater relevance of accessibility and adaptation for seniors:** This trend has been driven by the demands of the collective vis-à-vis other sectors.
- **Social impact:** Increased role in the development of local communities.
- **Supply chain:** Stronger supply chains that are more agile and adaptable to sudden changes in demand or stock.
- **Commitment to promotions and price strategy:** The customer is no stranger to price increases for certain products and responds to promotions and price/quality adjustment strategies.
- **Increased household consumption:** This is mainly due to the drop in consumption in the HORECA channel. This leads to ad hoc adaptations

of the range on the shelves and creates uncertainty as to how long it should be maintained.

- **Preference for fresh and local products:** There is also a greater focus on healthier and more sustainable food.
- **Increased local shopping:** At the same time, travel is reduced.

To channel these trends and demands, we have implemented the EKINN model, a set of methodologies, tools and dynamics in the key of innovation integrated in the organisation to promote the evolution of its differential positioning.

Along the same lines, we promote open innovation as one of the main drivers of change in the organisation and collaboration with *start-ups*, technology centres, universities, suppliers and customers is a fundamental part of our way of doing things.

In this way, in 2022 we have allocated more than 11.7 million euros to innovation and development projects, participated in 20 collaborative innovation initiatives, 9 of them in European collaboration projects with technology centres, universities and start-ups from all over the continent.

Innovation projects on which we have made progress in 2022

Progress in digitisation

- **DIGIFRESH:** EIT Food project measuring cold traceability for strawberry and lettuce.
- **Innstore:** Collaborative Artificial Intelligence system for inventory management in the distribution sector.
- **aiXia:** Strategic Artificial Intelligence System.

Innovation in new products

- **Straight2Market:** EIT Food project to introduce new or improved nutritional and sustainable food products in markets and supermarkets.
- **NEWGASTRO:** New culinary solutions for healthy eating.

Circularity of packaging

- **InformPack:** EIT Food project for public engagement and co-creation of an European ecosystem for more sustainable food packaging.
- **SISTERS:** Green Deal Project to improve the sustainability of packaging used to preserve food and reduce negative impacts.
- **REDYSING:** Horizon Europe project that seeks to promote efficient and innovative processes for the use of resources for the production and circularity of wooden packaging for fresh food.
- **BOTTLE4FLEX:** Development of a flexible sustainable film.

Conversion of waste to resources

- **ZeroW:** Green Deal project to implement nine 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 mentality based on the holistic approach.
- **ZEROWASTE:** Developed by Tecnalia Envases and focusing on the use of artificial vision technologies to reduce food waste.

Preference for fresh and local products

- **FUSILLI:** Horizon 2020 project to drive the transformation of urban food systems through the implementation of innovation Living Labs (real test beds).

Participation in partnerships and associations

GRI 2-28

We believe that it is better to move forward in company than alone. In fact, sharing objectives and goals with key players in the sector, public administrations or society means that we can generate shared value for our stakeholders. To this end, we collaborate with various associations:

As a cooperative and consumer association

- MONDRAGON Cooperative Group.
- Confederation of Basque Cooperatives (KONFEKOOP). As members of KONFEKOOP we also belong to:
 - Elkar-Lan S. Coop. – Society for the promotion of cooperatives
 - Higher Council of Cooperatives of the Basque Country (CSCE-EKGK)
- Basque Consumer Institute (Kontsumobide)
- WorLan (non-profit association for the promotion of social economy enterprises).
- Spanish Confederation of Consumer and User Cooperatives (HISPACOOOP). As members of HISPACOOOP we are present:
 - Spanish Business Confederation of Social Economy (CEPES), where we are also represented as part of the Mondragon Group.
 - Economic and Social Council of Spain (CES).
 - Consumers and Users Council.
 - Consultation Committee of the Spanish Agency for Food Safety and Nutrition (AESAN).
 - European Community of Consumer Cooperatives (Euro Coop).

Business area

- Balearic Trade Association (ABACO).
- Association of Spanish Supermarket Chains (ACES).
- Association of Food stores of the Balearic Islands (ACAIB).
- Association of Directors of Communications (Dircoms).
- AGRELA Business Association.
- Sabón – Arteixo Industrial Estate Business Association.
- Association of Basque Companies for Sustainability (IZAITE).
- Business Association of l'Hospitalet and Baix Llobregat (AEBALL).
- A Coruña Hotel and Catering Business Association.
- Spanish Association of Commercial Codification (AECOC).
- Spanish Association of Sustainability Managers (DIRSE).

- Spanish Association of Large Distribution Companies (ANGED).
- Association for Progress in Management (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.
- LEARTIKER Research Centre.
- Cercle d'Economia, Barcelona.
- Club Nordés (A Coruña).
- Financial Club of Vigo (Círculo de Empresarios de Galicia).
- Agri-food Cluster of Navarre
- Agri-food Cluster of the Basque Country.
- Food Cluster of Galicia
- Clúster Saúde de Galicia (CSG) (Galician Health Cluster)
- Trade Commission of the Spanish Chamber of Commerce (representing Mondragon).
- Regional Committee for Family Farming in the Basque Country.
- Business Confederation of the Balearic Islands (CBC).
- Confederation of Business Associations of the Balearic Islands (CAEB).
- Business Confederation of Ferrolterra, Eume and Ortegal.
- Business Confederation of Navarre (CEN).
- Business Confederation of Ourense (CEO).
- Business Confederation of Coruña (CEC).
- Business Confederation of Galicia (CEG).
- Advisory Board of the Society for the Development of Navarre (SODENA).
- ECOEMBES.
- ESADE (Ramon Llull University).
- Asturian Business Federation (FADE).
- Business and Employers Federation of the Balearic Islands (AFEDECO).
- Federació de la Petita i Mitjana Empresa d'Eivissa i Formentera (PIMEEF)
- Foment del Treball Nacional.
- Menorca Business Association of Traders (ASCOME).
- Abadía de Montserrat Foundation.
- AZTI Foundation.
- Basque Culinary Center Foundation.
- Impulsa Balears Foundation.
- IESE (University of Navarra).
- Spanish Global Compact Network.
- Retail Forum for Sustainability.

- Barcelona Economic Society of Friends of the Country (SEBAP).
- Sport Cultura Barcelona.
- 5 a Day.

3 Commitment to employees



Our team

- We are **27,308 professionals**.
- 9,500 by employee members.
- **77%** of the staff are **women** and they hold **74%** of **senior** positions.
- **89%** of our professionals have **permanent contracts**.
- 242.445 hours of training provided during 2022.

Commitment and cooperative culture

GRI 2-7

For EROSKI, social responsibility is a value shared by the entire organisation, and managers of this area report directly to the Manager. In our Articles of Association, in the Internal Cooperative Regulations and in the Ethical Management Manual, our employment commitments are contained, both for our own workers and for subcontractors and supplier companies (see page 59 for more information on social responsibility in our value chain).

Due to our nature as a cooperative enterprise, the management of people in our organisation is characterised by the particularity that we are workers, but also

owners: 9,500 of EROSKI's staff are Members and Working Partners (35% of the total), which makes us participants in the cooperative management of the company. This condition sets the EROSKI Group apart from other distribution companies due to its proactive attitude and high level of commitment to the project, which is reflected in its performance at all levels of the organisation.

Through teamwork, we have been able to overcome all the challenges we have faced as a company and as a society, and we are ready to take on the new challenges ahead, always focused on our commitments to health and sustainability.

This culture is marked by the 10 core values of our work in the cooperative:

1. We foster participation.
2. We promote personal and professional development through the improvement of knowledge, skills and abilities.
3. Sense of belonging: we are proud to belong to EROSKI and we look for areas of improvement.
4. We promote two-way information and communication within the organisation.
5. Thanks to internal solidarity, we put the collective above the individual and the long term over the short term.
6. Dynamism to adapt to change and promote innovation.
7. Customer-oriented in order to adapt and anticipate their needs.
8. We continuously improve working conditions to ensure an adequate quality of life.
9. We practise external solidarity in order to give back to society.
10. We aim for the highest level of professionalisation.

Quality employment

GRI 2-7; 2-30; 401-1; 402-1; 405-1 3-3

The employment we generate is in line with our management model and our commitment to our staff, to our customers and to society itself, which is why we strive to ensure it is stable and high quality.

At EROSKI we base the management of our human team on shared responsibility and on creating an open and diverse working environment where people can develop their potential and reconcile their work and personal lives. The axes of our management are:

- Solidarity in remuneration.
- Equal and non-discrimination.
- Work-life balance.
- Health and safety at work.
- Professional development.
- Job placement and social innovation.

As proof of our commitment to quality employment, it should be noted that 89% of the jobs created by EROSKI in 2022 were permanent. Although our percentage of permanent contracts has always been high (78% in 2021), this year there is even a certain increase mainly due to the impact on the labour law or labour relations due to the entry into force of Royal Decree Law 31/2021 of 28 December 2021 on urgent measures for labour reform, the guarantee of employment stability and the transformation of the labour market.

This regulation has had a significant impact on companies, mainly in terms of the need to rethink temporary employment. In this respect, EROSKI Group is aware of this new regulatory context of labour relations and, in line with its vocation to generate quality employment, has adopted the following measures:

1. Increase in the number of Fixed Term Partner (SDD) contracts in cooperative societies.
2. For the rest of the companies, it was decided to hire permanent staff discontinuously to cover positions where permanent contracts are not suitable.

This led to a change in the number of new hires and temporary contracts in 2021 compared to 2022, as can be seen in the information on employees presented below, as both types of contracts (SDD and permanent contracts) are reported as 'permanent contracts'.

Social dialogue

100% of the 17,808 workers who are not cooperative members, who account for 65% of the total workforce, are covered by a collective bargaining agreement. In compliance with the law and the union election processes that the different unions have promoted over the years and continue to promote, there are numerous works councils in the different companies, some by work centre (hypermarkets, platforms and head offices) and others by grouping of centres (by province). There are two inter-centre committees representing the two main businesses, the Inter-centre Committee for Supermarkets and the Inter-centre Committee for Hypermarkets, which are attended by the Industrial Relations Directorate.

We mainly apply two collective bargaining agreements: one company-specific and one sector-specific. The sector is the large supermarket sector and will be updated in 2023. Negotiations are carried out with the trade unions through the employers' association (specifically, the National Association of Large Distribution Companies, ANGED), through which we articulate the exercise of social dialogue.

As for the EROSKI supermarkets collective bargaining agreement, it remains in force in 2023. But it is being negotiated at the same time in a negotiating committee where we have negotiated meetings between the Industrial Relations Division and the unions. In addition, during the term of the agreement there is a Joint Committee to help interpret the agreement.

In general, the process of social dialogue with non-cooperative workers is the one established by the Workers' Statute for negotiating collective agreements, collective redundancy plans, etc.

In the case of Worker-members, the communication model is set out in the Articles of Association and the Internal Regulations, as presented in the section 'About EROSKI' of this report (page 18).

There is no general fixed time period specified for notifications in the event of operational changes, as this depends on the type of change that occurs. But we always comply with the deadlines set out in the legislation. In this regard, in Spain, notice periods in collective agreements are subject to the provisions of the regulations (Workers' Statute).

Employees by sex

| | 2022 | | 2021 | | 2020 | |
|------------------------------|---------------|-----|---------------|-----|---------------|-----|
| | No. | % | No. | % | No. | % |
| Women | 21,039 | 77% | 21,905 | 77% | 22,964 | 77% |
| Men | 6,269 | 23% | 6,448 | 23% | 6,842 | 23% |
| Total | 27,308 | | 28,353 | | 29,806 | |
| Estimated jobs in franchises | 3,663 | | 3,627 | | 3,348 | |

All employee data are as at the end of the financial year: 31 January 2023

Workers who are members and subject to collective bargaining agreements

| | 2022 | | 2021 | | 2020 | |
|--|--------|-----|--------|-----|--------|-----|
| | No. | % | No. | % | No. | % |
| Employee Partners | 9,500 | 35% | 9,058 | 32% | 8,954 | 30% |
| Subject to collective bargaining agreement | 17,808 | 65% | 19,295 | 68% | 20,852 | 70% |

Working people by age group

| | 2022 | | 2021 | | 2020 | |
|-------|--------|-----|--------|-----|--------|-----|
| | No. | % | No. | % | No. | % |
| <30 | 3,891 | 14% | 4,106 | 15% | 4,788 | 16% |
| 30-50 | 14,871 | 55% | 16,184 | 57% | 17,555 | 59% |
| >50 | 8,546 | 31% | 8,063 | 28% | 7,463 | 25% |

Employees by professional category

| | 2022 | | 2021 | | 2020 | |
|----------------|--------|-------|--------|-------|--------|-------|
| | No. | % | No. | % | No. | % |
| Executive | 52 | 0.2% | 56 | 0.2% | 38 | 0.1% |
| Manager | 288 | 1.1% | 299 | 1.1% | 309 | 1.0% |
| Supervisor | 1,482 | 5.4% | 1,485 | 5.2% | 1,513 | 5.1% |
| Professional | 21,586 | 79.0% | 22,610 | 79.7% | 23,998 | 80.5% |
| Junior Manager | 2,814 | 10.3% | 2,799 | 9.9% | 2,840 | 9.5% |
| Technician | 1,086 | 4.0% | 1,104 | 3.9% | 1,108 | 3.7% |

Employees by autonomous community

| | 2022 | 2021 | 2020 |
|---------------------|-------|-------|--------|
| Andalusia | 208 | 188 | 261 |
| Aragon | 903 | 938 | 987 |
| Asturias | 479 | 515 | 501 |
| Cantabria | 335 | 368 | 384 |
| Castilla-La Mancha | 3 | 5 | 135 |
| Castilla y León | 620 | 670 | 643 |
| Catalonia | 4,980 | 5,358 | 5,732 |
| Valencian Community | 15 | 17 | 78 |
| Extremadura | 2 | 1 | 4 |
| Galicia | 6,231 | 5,966 | 5,763 |
| Balearic Islands | 2,492 | 2,436 | 2,489 |
| La Rioja | 321 | 321 | 349 |
| Madrid | 285 | 262 | 263 |
| Murcia | 6 | 6 | 64 |
| Navarra | 1,413 | 1,499 | 1,699 |
| Basque Country | 9,015 | 9,803 | 10,454 |

Employees by type of contract

| | 2022 | | 2021 | | 2020 | |
|-----------|--------|-----|--------|-----|--------|-----|
| | No. | % | No. | % | No. | % |
| Permanent | 24,171 | 89% | 22,244 | 78% | 21,962 | 74% |
| Temporary | 3,137 | 11% | 6,109 | 22% | 7,844 | 26% |

Employees by sex, age and professional category

| By sex | 2022 | | | | 2021 | | | | 2020 | | | |
|--------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
| | Perma nent | % perm. | Tempor ary | % temp. | Perman ent | % perm. | Tempor ary | % temp. | Perman ent | % perm. | Tempor ary | % temp. |
| Women | 18,785 | 77.7% | 2,254 | 71.9% | 17,588 | 79.1% | 4,317 | 70.7% | 17,399 | 79.2% | 5,565 | 70.9% |
| Men | 5,386 | 22.3% | 883 | 28.1% | 4,656 | 20.9% | 1,792 | 29.3% | 4,563 | 20.8% | 2,279 | 29.1% |
| By age | | | | | | | | | | | | |
| <30 | 2,435 | 10.1% | 1,456 | 46.4% | 1,326 | 6.0% | 2,780 | 45.5% | 1,133 | 5.2% | 3,655 | 46.6% |
| 30-50 | 13,509 | 55.9% | 1,362 | 43.4% | 13,446 | 60.4% | 2,738 | 44.8% | 14,111 | 64.3% | 3,444 | 43.9% |
| >50 | 8,227 | 34.0% | 319 | 10.2% | 7,472 | 33.6% | 591 | 9.7% | 6,718 | 30.6% | 745 | 9.5% |

| By professional category | 2022 | | | | 2021 | | | | 2020 | | | |
|--------------------------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|
| | Permanent | % perm. | Temporary | % temp. | Permanent | % perm. | Temporary | % temp. | Permanent | % perm. | Temporary | % temp. |
| Executive | 52 | 0.2% | 0 | 0.0% | 56 | 0.3% | 0 | 0.0% | 38 | 0.2% | 0 | 0.0% |
| Manager | 287 | 1.2% | 1 | 0.0% | 298 | 1.3% | 1 | 0.0% | 309 | 1.4% | 0 | 0.0% |
| Supervisor | 1,470 | 6.1% | 12 | 0.4% | 2,762 | 12.4% | 37 | 0.6% | 2,808 | 12.8% | 32 | 0.4% |
| Professional | 18,521 | 76.6% | 3,065 | 97.7% | 1,051 | 4.7% | 53 | 0.9% | 1,038 | 4.7% | 70 | 0.9% |
| Junior Manager | 2,781 | 11.5% | 33 | 1.1% | 16,615 | 74.7% | 5,995 | 98.1% | 16,301 | 74.2% | 7,697 | 98.1% |
| Technician | 1,060 | 4.4% | 26 | 0.8% | 1,462 | 6.6% | 23 | 0.4% | 1,468 | 6.7% | 45 | 0.6% |

Employees by contract by autonomous community

| | 2022 | | 2021 | | 2020 | |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Permanent | Temporary | Permanent | Temporary | Permanent | Temporary |
| Andalusia | 193 | 15 | 161 | 27 | 216 | 45 |
| Aragon | 795 | 108 | 754 | 184 | 732 | 255 |
| Asturias | 369 | 110 | 387 | 128 | 383 | 118 |
| Cantabria | 300 | 35 | 286 | 82 | 284 | 100 |
| Castilla-La Mancha | 3 | 0 | 5 | 0 | 106 | 29 |
| Castilla y León | 554 | 66 | 510 | 160 | 502 | 141 |
| Catalonia | 4,549 | 431 | 4,465 | 893 | 4,488 | 1,244 |
| Valencian Community | 15 | 0 | 16 | 1 | 69 | 9 |
| Extremadura | 2 | 0 | 1 | 0 | 2 | 2 |
| Galicia | 5,260 | 971 | 4,467 | 1,499 | 4,274 | 1,489 |
| Balearic Islands | 2,256 | 236 | 2,058 | 378 | 1,972 | 517 |
| Canary Islands | 0 | 0 | 0 | 0 | | |
| La Rioja | 289 | 32 | 261 | 60 | 261 | 88 |
| Madrid | 241 | 44 | 215 | 47 | 206 | 57 |
| Murcia | 6 | 0 | 6 | 0 | 62 | 2 |
| Navarra | 1,260 | 153 | 1,201 | 298 | 1,200 | 499 |
| Basque Country | 8,079 | 936 | 7,451 | 2,352 | 7,205 | 3,249 |

Average annual number of employees by type of contract

| | 2022 | | 2021 | | 2020 | |
|--------------|---------------|-----|---------------|-----|---------------|-----|
| | No. | % | No. | % | No. | % |
| Permanent | 23,727 | 85% | 21,721 | 75% | 21,678 | 73% |
| Temporary | 4,243 | 15% | 7,130 | 25% | 8,222 | 27% |
| Total | 27,970 | | 28,851 | | 29,900 | |

Variation in the number of workers with temporary seasonal contracts

| Temporary workers | 2022 | | 2021 | | 2020 | |
|-------------------|-------|-----|-------|-----|-------|-----|
| | No. | % | No. | % | No. | % |
| Summer | 5,074 | 19% | 8,314 | 29% | 8,897 | 30% |
| Christmas | 3,555 | 13% | 6,454 | 23% | 7,617 | 26% |

¹ Corresponds to the average number of workers hired in August and December, which are the two times of the year when the number of temporary workers increases due to holidays of permanent staff and the reinforcement of the staff due to the workload of the Christmas campaign respectively.

Average annual number of employees by contract, sex and professional category¹

| By sex | 2022 | | | | 2021 | | | | 2020 | | | |
|--------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
| | Perma nent | % perm. | Tempo rary | % temp. | Perma nent | % perm. | Tempo rary | % temp. | Perma nent | % perm. | Tempo rary | % temp. |
| Women | 18,496 | 78.0% | 2,945 | 69.4% | 17,167 | 79.0% | 5,013 | 70.3% | 17,173 | 79.2% | 5,724 | 69.6% |
| Men | 5,231 | 22.0% | 1,298 | 30.6% | 4,554 | 21.0% | 2,117 | 29.7% | 4,505 | 20.8% | 2,498 | 30.4% |

By professional category

| | | | | | | | | | | | | |
|----------------|--------|-------|-------|-------|--------|-------|-------|-------|--------|-------|-------|-------|
| Executive | 73 | 0.3% | 0 | 0.0% | 74 | 0.3% | 1 | 0.0% | 59 | 0.3% | 1 | 0.0% |
| Manager | 292 | 1.2% | 0 | 0.0% | 295 | 1.4% | 1 | 0.0% | 309 | 1.4% | 2 | 0.0% |
| Supervisor | 1,129 | 4.8% | 10 | 0.2% | 1,139 | 5.2% | 16 | 0.2% | 1,134 | 5.2% | 19 | 0.2% |
| Professional | 18,473 | 77.9% | 4,146 | 97.7% | 16,454 | 75.8% | 6,984 | 98.0% | 16,426 | 75.8% | 8,056 | 98.0% |
| Junior Manager | 2,712 | 11.4% | 51 | 1.2% | 2,724 | 12.5% | 65 | 0.9% | 2,736 | 12.6% | 65 | 0.8% |
| Technician | 1,048 | 4.4% | 36 | 0.9% | 1,035 | 4.8% | 63 | 0.9% | 1,014 | 4.7% | 79 | 1.0% |

¹ Our information systems do not currently collect average data by age. In January 2023, these data began to be measured in order to be able to present them in future years.

Employees by type of working day

| | 2022 | | 2021 | | 2020 | |
|-----------|--------|-----|--------|-----|--------|-----|
| | No. | % | No. | % | No. | % |
| Full-time | 18,781 | 69% | 18,653 | 66% | 18,936 | 64% |
| Part-time | 8,527 | 31% | 9,700 | 34% | 10,870 | 36% |

There is no difference in the benefits offered to employees depending on their type of working hours.

Employees by working hours, sex, age and professional category

| By sex | 2022 | | | | 2021 | | | | 2020 | | | |
|--------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|
| | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time |
| Women | 13,368 | 71.2% | 7,671 | 90.0% | 13,221 | 70.9% | 8,684 | 89.5% | 13,330 | 70.4% | 9,634 | 88.6% |
| Men | 5,413 | 28.8% | 856 | 10.0% | 5,432 | 29.1% | 1,016 | 10.5% | 5,606 | 29.6% | 1,236 | 11.4% |

By age

| | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|--------|-------|-------|-------|--------|-------|-------|-------|
| <30 | 2,294 | 12.2% | 1,597 | 18.7% | 2,163 | 11.6% | 1,943 | 20.0% | 2,357 | 12.4% | 2,431 | 22.4% |
| 30-50 | 9,859 | 52.5% | 5,012 | 58.8% | 10,336 | 55.4% | 5,848 | 60.3% | 11,030 | 58.2% | 6,525 | 60.0% |
| >50 | 6,628 | 35.3% | 1,918 | 22.5% | 6,154 | 33.0% | 1,909 | 19.7% | 5,549 | 29.3% | 1,914 | 17.6% |

By professional category

| | | | | | | | | | | | | |
|----------------|--------|-------|-------|-------|--------|-------|-------|-------|--------|-------|--------|-------|
| Executive | 52 | 0.3% | 0 | 0.0% | 56 | 0.3% | 0 | 0.0% | 38 | 0.2% | 0 | 0.0% |
| Manager | 287 | 1.5% | 1 | 0.0% | 296 | 1.6% | 3 | 0.0% | 306 | 1.6% | 3 | 0.0% |
| Supervisor | 1,410 | 7.5% | 72 | 0.8% | 1,396 | 7.5% | 89 | 0.9% | 1,406 | 7.4% | 107 | 1.0% |
| Professional | 13,511 | 71.9% | 8,075 | 94.8% | 13,401 | 71.8% | 9,209 | 94.9% | 13,688 | 72.3% | 10,311 | 94.9% |
| Junior Manager | 2,533 | 13.5% | 281 | 3.3% | 2,520 | 13.5% | 279 | 2.9% | 2,523 | 13.3% | 317 | 2.9% |
| Technician | 988 | 5.3% | 98 | 1.1% | 984 | 5.3% | 120 | 1.2% | 975 | 5.1% | 132 | 1.2% |

Average annual number of employees by type of working day

| | 2022 | | 2021 | | 2020 | |
|-----------|--------|-----|--------|-----|--------|-----|
| | No. | % | No. | % | No. | % |
| Full-time | 18,995 | 68% | 18,667 | 65% | 19,051 | 64% |
| Part-time | 8,975 | 32% | 10,184 | 35% | 10,849 | 36% |

Average annual number of employees by working day, sex and professional category

| By sex | 2022 | | | | 2021 | | | | 2020 | | | |
|--------------------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|
| | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time | Full-time | % full-time | Part-time | % part-time |
| Women | 13,410 | 70.6% | 8,031 | 89.5% | 13,118 | 70.3% | 9,062 | 89.0% | 13,326 | 69.9% | 9,571 | 88.2% |
| Men | 5,585 | 29.4% | 944 | 10.5% | 5,549 | 29.7% | 1,122 | 11.0% | 5,725 | 30.1% | 1,278 | 11.8% |
| By professional category | | | | | | | | | | | | |
| Executive | 73 | 0.4% | 0 | 0.0% | 74 | 0.4% | 1 | 0.0% | 58 | 0.3% | 2 | 0.0% |
| Manager | 291 | 1.5% | 1 | 0.0% | 293 | 1.6% | 3 | 0.0% | 307 | 1.6% | 4 | 0.0% |
| Supervisor | 1,110 | 5.8% | 29 | 0.3% | 1,119 | 6.0% | 36 | 0.4% | 1,103 | 5.8% | 50 | 0.5% |
| Professional | 14,010 | 73.8% | 8,609 | 95.9% | 13,665 | 73.2% | 9,773 | 96.0% | 14,098 | 74.0% | 10,384 | 95.7% |
| Junior Manager | 2,532 | 13.3% | 231 | 2.6% | 2,538 | 13.6% | 251 | 2.5% | 2,524 | 13.2% | 277 | 2.6% |
| Technical | 979 | 5.2% | 105 | 1.2% | 978 | 5.2% | 120 | 1.2% | 961 | 5.0% | 132 | 1.2% |

¹ Our information systems do not currently collect average data by age. In January 2023, these data began to be measured in order to be able to present them in future years.

Disabled workers by professional category

| | 2022 | | 2021 | | 2020 | |
|----------------|------------|----------------|------------|----------------|------------|----------------|
| | No. | % ¹ | No. | % ¹ | No. | % ¹ |
| Executive | 0 | 0.0% | 1 | 0.3% | 1 | 0.3% |
| Manager | 2 | 0.6% | 2 | 0.5% | 2 | 0.5% |
| Supervisor | 17 | 4.9% | 22 | 6.0% | 25 | 6.8% |
| Professional | 301 | 86.5% | 313 | 85.3% | 310 | 83.8% |
| Junior Manager | 23 | 6.6% | 23 | 6.3% | 26 | 7.0% |
| Technician | 5 | 1.4% | 6 | 1.6% | 6 | 1.6% |
| Total | 348 | | 367 | | 370 | |

¹ Percentage in relation to the total number of persons with disabilities.

Number and rate of recruitment by sex and age

| By sex | 2022 | | 2021 | | 2020 | |
|--------|-------|--------------------|-------|--------------------|-------|--------------------|
| | No. | Index ¹ | No. | Index ¹ | No. | Index ¹ |
| Women | 4,640 | 22.1% | 1,355 | 6.2% | 1,985 | 8.6% |
| Men | 2,181 | 34.8% | 496 | 7.7% | 467 | 6.8% |

| By age | 2022 | | 2021 | | 2020 | |
|--------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|
| | No. | Index ¹ | No. | Index ¹ | No. | Index ¹ |
| <30 | 3,074 | 79.0% | 693 | 16.9% | 462 | 9.6% |
| 30-50 | 3,052 | 20.5% | 1,035 | 6.4% | 1,544 | 8.8% |
| >50 | 695 | 8.1% | 123 | 1.5% | 446 | 6.0% |
| Total | 6,821 | 25% | 1,851 | 7% | 2,452 | 8% |

¹ The hiring rate corresponds to the percentage of hires with respect to the total number of employees for that classification by gender, age or total.

Number and rate of recruitments by autonomous community

| | 2022 | | 2021 | | 2020 | |
|---------------------|-------|-------|------|------|-------|-------|
| | No. | Rate | No. | Rate | No. | Rate |
| Andalusia | 21 | 10.1% | 7 | 3.7% | 64 | 24.5% |
| Aragon | 176 | 19.5% | 42 | 4.5% | 58 | 5.9% |
| Asturias | 74 | 15.4% | 19 | 3.7% | 39 | 7.8% |
| Cantabria | 51 | 15.2% | 13 | 3.5% | 17 | 4.4% |
| Castilla-La Mancha | 0 | 0.0% | 0 | 0.0% | 53 | 39.3% |
| Castilla y León | 113 | 18.2% | 31 | 4.6% | 22 | 3.4% |
| Catalonia | 1,244 | 25.0% | 316 | 5.9% | 197 | 3.4% |
| Valencian Community | 14 | 93.3% | 0 | 0.0% | 64 | 82.1% |
| Extremadura | 1 | 50.0% | 0 | 0.0% | 0 | 0.0% |
| Galicia | 1,175 | 18.9% | 353 | 5.9% | 309 | 5.4% |
| Balearic Islands | 1,704 | 68.4% | 218 | 8.9% | 277 | 11.1% |
| La Rioja | 53 | 16.5% | 19 | 5.9% | 17 | 4.9% |
| Madrid | 15 | 5.3% | 8 | 3.1% | 6 | 2.3% |
| Murcia | 0 | 0.0% | 0 | 0.0% | 56 | 87.5% |
| Navarra | 305 | 21.6% | 113 | 7.5% | 171 | 10.1% |
| Basque Country | 1,875 | 20.8% | 712 | 7.3% | 1,102 | 10.5% |

Number and rate of rotations (voluntary departure, dismissal, retirement or death) by sex and age group

| By sex | 2022 | | 2021 | | 2020 | |
|--------|------|--------------------|------|--------------------|------|--------------------|
| | No. | Index ¹ | No. | Index ¹ | No. | Index ¹ |
| Women | 617 | 2.9% | 586 | 2.7% | 426 | 1.9% |
| Men | 344 | 5.5% | 238 | 3.7% | 161 | 2.4% |

| By age | 2022 | | 2021 | | 2020 | |
|--------------|------------|--------------------|------------|--------------------|------------|--------------------|
| | No. | Index ¹ | No. | Index ¹ | No. | Index ¹ |
| <30 | 467 | 12.0% | 150 | 3.7% | 65 | 1.4% |
| 30-50 | 324 | 2.2% | 427 | 2.6% | 307 | 1.7% |
| >50 | 170 | 2.0% | 247 | 3.1% | 215 | 2.9% |
| Total | 961 | 4% | 824 | 3% | 587 | 2% |

¹ The turnover rate corresponds to the percentage of rotations with respect to the total number of employees for that classification by sex, age or total.

Number and rate of rotations per autonomous community

| | 2022 | | 2021 | | 2020 | |
|---------------------|------|--------------------|------|--------------------|------|--------------------|
| | No. | Index ¹ | No. | Index ¹ | No. | Index ¹ |
| Andalusia | 0 | 0.0% | 4 | 2.1% | 9 | 3.4% |
| Aragon | 22 | 2.4% | 16 | 1.7% | 13 | 1.3% |
| Asturias | 12 | 2.5% | 7 | 1.4% | 16 | 3.2% |
| Cantabria | 10 | 3.0% | 6 | 1.6% | 5 | 1.3% |
| Castilla-La Mancha | 0 | 0.0% | 66 | 1320.0% | 4 | 3.0% |
| Castilla y León | 20 | 3.2% | 11 | 1.6% | 5 | 0.8% |
| Catalonia | 290 | 5.8% | 225 | 4.2% | 181 | 3.2% |
| Valencian Community | 4 | 26.7% | 50 | 294.1% | 2 | 2.6% |
| Extremadura | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Galicia | 88 | 1.4% | 112 | 1.9% | 98 | 1.7% |
| Balearic Islands | 299 | 12.0% | 114 | 4.7% | 70 | 2.8% |
| Canary Islands | 0 | 0.0% | 0 | 0.0% | 43 | 100.0% |
| La Rioja | 10 | 3.1% | 8 | 2.5% | 3 | 0.9% |
| Madrid | 4 | 1.4% | 9 | 3.4% | 5 | 1.9% |
| Murcia | 0 | 0.0% | 0 | 0.0% | 2 | 3.1% |
| Navarra | 36 | 2.5% | 50 | 3.3% | 32 | 1.9% |
| Basque Country | 166 | 1.8% | 146 | 1.5% | 99 | 0.9% |

Redundancies by sex, age group and professional category

| By sex | 2022 | | 2021 | | 2020 | |
|--------|------|-------|------|-------|------|-------|
| | No. | % | No. | % | No. | % |
| Women | 303 | 73.0% | 304 | 71.4% | 220 | 67.9% |
| Men | 112 | 27.0% | 122 | 28.6% | 104 | 32.1% |

| By age | 2022 | | 2021 | | 2020 | |
|--------------------------|------------|-------|------------|-------|------------|-------|
| | No. | % | No. | % | No. | % |
| <30 | 58 | 14.0% | 42 | 9.9% | 25 | 7.7% |
| 30-50 | 227 | 54.7% | 265 | 62.2% | 203 | 62.7% |
| >50 | 130 | 31.3% | 119 | 27.9% | 96 | 29.6% |
| By professional category | | | | | | |
| Executive | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Manager | 4 | 1.0% | 7 | 1.6% | 10 | 3.1% |
| Supervisor | 26 | 6.3% | 26 | 6.1% | 26 | 8.0% |
| Professional | 339 | 81.7% | 318 | 74.6% | 200 | 61.7% |
| Junior Manager | 41 | 9.9% | 57 | 13.4% | 74 | 22.8% |
| Technician | 5 | 1.2% | 18 | 4.2% | 14 | 4.3% |
| Total | 415 | | 426 | | 324 | |

Solidarity in remuneration

GRI 2-19; 2-20; 2-21; 202-1; 405-2; 3-3

We apply the principle of compensation solidarity throughout the organisation in line with our values and we align our corporate culture with the way we operate on a day-to-day basis. Internally, this translates into a narrow salary range between positions of lesser responsibility and those of Manager: specifically, in EROSKI, S. Coop, the salary range in 2022 was 8.39. Thus, the ratio between the total compensation received by the highest paid person and the median compensation of the rest of the staff in the cooperative is 7.9. This ratio differs widely from IBEX 35 companies, where, according to 2021 data, top executives are paid on average 89.6 times more than the average salary of the rest of the workforce.

The Evaluation Committee, appointed by the Board of Directors and the Social Committee, is responsible for defining the level of remuneration in the cooperative, after assessing the tasks to be performed and the skills and competencies required for each job. The Appointments and Remuneration Committee is responsible for proposing the remuneration policy for Manager to the Board of Directors.

Remuneration at EROSKI is public, equal between men and women, and depends on the position and not on other factors such as seniority or individual negotiation. In addition, in order to attract and retain talent, the principle of external

competitiveness is applied, bringing remuneration in line with the general levels in companies in the sector. Thus, in the case of the supermarkets agreement, the minimum basic wage is 3.5% higher than the minimum wage in Spain.

Externally, pay solidarity means that the remuneration of the Board of Directors is between 68% and 77% below market value. In 2022, the total market-comparable remuneration of the Chief Executive Officer and the members of the Board of Directors combined was to 1,111,464 euros. This figure is down slightly compared to 2021 (1,117,920 euros) and increases compared to 2020 (679,332 euros), due to an increase in the number of people on the Board of Directors to adapt to the strategic needs of the organisation. In any case, the average remuneration of our Board of Directors has decreased progressively every year, 108,729 euros in 2022. This differs considerably from the reality of IBEX 35 companies, where the average remuneration of Manager is 9.8 times what a member of EROSKI's Board of Directors receives on average. The ratio of the average remuneration of the Board of Directors to that of the rest of the employees is 3.5 at EROSKI, S. Coop. and 4.5 at the rest of the Group companies. Whereas in the IBEX 35, the ratio of the average remuneration of the top executives to the average employee salary is 19.4.

On the other hand, the members of the Governing Council, our highest governing body, do not receive any fixed or variable remuneration for this work (except for expenses for travel to meetings of the Governing Council).

Internal and external indicators of compensation solidarity

| | 2022 | | 2021 | | 2020 | |
|--|---------------------|-----------------|--------------------------------------|-----------------|--------------------------------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Wage range | 8.39 | 8.19 | 8.38 | 8.22 | 8.43 | 8.22 |
| Ratio of the total annual compensation of the highest paid person to the median annual total compensation of all other employees | 7.9 | 7.0 | 7.7 | 6.8 | 7.8 | 6.8 |
| Percentage increase between 2021 and 2022 of total annual compensation | Between 1% and 1.8% | 2.5% | Between 0.42% and 1.02% ¹ | 1% | Between 1% and 2.25% on basic salary | |
| Ratio of the percentage increase between 2021 and 2022 in the annual total compensation of the highest paid person versus the median percentage increase in the annual total compensation of all employees | 1 | 1 | 0.99 | 1 | 1 | 1 |

| | 2022 | | 2021 | | 2020 | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Ratio between the average remuneration of the members of the Board of Directors and executives and the rest of employees | 3.5 | 4.5 | 3.5 | 4.4 | 3.8 | 4.5 |
| Ratio between the basic wage and the minimum wage | +25.7% | +3.5% | +28.1% | +4.6% | +20.61% | +5.2% |
| Ratio between the average remuneration of Manager in the IBEX 35 and the average remuneration of the EROSKI ² Board of Directors | 9.80 | - | 9.53 | - | 8.00 | - |
| Average remuneration of the company (euros) | 22,303 | 18,601 | 22,351 | 18,724 | 20,814 | 18,629 |

¹ There was also a reduction of 61 hours in the annual calendar.

² The data are taken from the report 'Evolution of good governance indicators of the IBEX 35, 2020-2021' published in March 2023 by the Fundación Iº de mayo.

The remuneration data presented in this report includes data for permanent employees and partners (89% of the workforce) during the year. The non-inclusion of temporary workers is considered to be of low impact given their low presence in the organisation. Furthermore, in companies other than EROSKI, S. Coop. the remuneration of temporary workers is regulated by the relevant collective bargaining agreement according to their professional group, so there is no difference from a worker with a permanent contract. The Gross Consumption Advance data are used for EROSKI, S. Coop. and the gross annual remuneration data for the rest of the companies. The Gross Consumption Advance (GCA) is the sum of net remuneration and Personal Income Tax Retentions (not including Social Security contributions). The data collected for the report includes all fixed salary allowances except for variable allowances in reference to special hours, the impact of which is considered minimal.

The calculation of the pay gap is carried out according to the recommendations of the Ministry of Equality. The result is the percentage difference between the average pay of women and men compared to the average pay of men.

Some EROSKI S. Coop. working partners make contributions to a Lagun Aro pension plan according to their gross consumption advance. The percentage contributed is variable. In addition, CECOSA Supermercados employees contribute an additional sum to defined contribution plans.

Salary gap

The reference remuneration per professional category in EROSKI is equal for men and women. The pay gap, which is very narrow and narrowing progressively, is due to the unequal distribution of women and men at different levels of responsibility within the same professional category and to the historical evolution of pay rates. It is expected that the gap will progressively decrease, thanks to the natural renewal of workers within the organisation and the increased presence of women in positions of greater responsibility within the same professional category. In fact, since 2020 the weighted pay gap in the cooperative has fallen from 7.4% to 5.6%.

Average remuneration by sex and salary gap of the Board of Directors (euros)

| | 2022 | | 2021 | | 2020 | |
|-------|---------|------------|---------|------------|---------|------------|
| | No. | Salary gap | No. | Salary gap | No. | Salary gap |
| Women | 119,733 | | 116,758 | | 108,296 | |
| Men | 104,013 | | 109,664 | | 118,148 | |
| Total | 108,729 | -15% | 111,792 | -6% | 113,222 | 8% |

Average remuneration (euros) and gross and weighted salary gap according to the weight of each professional category in the total number of workers

| | 2022 | | 2021 | | 2020 | |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Women | 21,329 | 17,915 | 21,238 | 17,864 | 19,736 | 17,715 |
| Men | 26,824 | 20,680 | 27,831 | 21,545 | 26,169 | 21,660 |
| Gross wage gap ¹ | 20.5% | 13.4% | 23.7% | 17.1% | 24.6% | 18.2% |
| Weighted salary gap | 5.6% | 4.3% | 6.7% | 6.0% | 7.4% | 6.5% |

¹ The result of the gross pay gap is due to the fact that our largest occupational group, which is 'operations' (79% of the total), is 78.7% women. That is why we include the wage gap weighted by the number of workers per professional category. In any case, as indicated above, the reference remuneration by professional category in EROSKI is equal for men and women.

Wage gap by autonomous region, weighted by the weight of each professional category in the total number of workers¹

| | 2022 | | 2021 | | 2020 | |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies | EROSKI, S. Coop | Other companies |
| Aragon | - | 4.5% | - | 5.0% | - | 5.7% |
| Balearic Islands | - | 4.1% | - | 5.7% | - | 5.0% |
| Catalonia | - | 0.0% | - | 3.2% | - | 5.1% |
| Galicia | - | 6.9% | - | 8.2% | - | 8.6% |
| Navarra | 2.0% | - | -2.2% | - | 3.7% | - |
| Basque Country | 6.0% | - | 5.3% | - | 8.4% | - |

¹ Results are displayed by autonomous community only for the priority areas as the sample of workers in the rest of the regions is too small to obtain pay gap results.

Average remuneration (euros) and salary gap by sex and professional category

| | 2022 | | | | | | 2021 | | | | | |
|------------------------|------------------|--------|------------|-----------------|--------|------------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap |
| Executive ¹ | 76,293 | 76,267 | 0.0% | 56,885 | 83,876 | 32.2% | 74,562 | 74,747 | 0.2% | 66,107 | 84,265 | 21.5% |
| Manager | 48,565 | 50,446 | 3.7% | 55,917 | 60,080 | 6.9% | 47,425 | 49,461 | 4.1% | 56,365 | 58,816 | 4.2% |
| Supervisor | 35,265 | 34,941 | -0.9% | 30,020 | 34,753 | 13.6% | 34,542 | 34,451 | -0.3% | 29,486 | 33,870 | 12.9% |
| Professional | 18,732 | 20,098 | 6.8% | 16,594 | 16,977 | 2.3% | 18,488 | 20,155 | 8.3% | 16,480 | 17,206 | 4.2% |
| Junior Manager | 25,690 | 26,095 | 1.5% | 19,971 | 22,641 | 11.8% | 25,261 | 25,856 | 2.3% | 19,834 | 22,529 | 12.0% |
| Technician | 33,972 | 34,563 | 1.7% | 29,295 | 31,584 | 7.2% | 33,459 | 34,032 | 1.7% | 28,942 | 31,649 | 8.6% |

¹ The category 'Executive' includes members of the Board of Directors.

Information from 2020 is displayed in tables 3 and 2 of the Annex.

Average remuneration (euros) and salary gap by sex and age group

| | 2022 | | | | | | 2021 | | | | | |
|-------|------------------|--------|------------|-----------------|--------|------------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap | Women | Men | Salary gap |
| <30 | 18,772 | 19,268 | 2.6% | 15,216 | 15,538 | 2.1% | 18,753 | 19,058 | 1.6% | 15,271 | 15,757 | 3.1% |
| 30-50 | 21,326 | 25,602 | 16.7% | 17,898 | 20,130 | 12.5% | 21,210 | 26,431 | 19.8% | 17,795 | 20,378 | 12.7% |
| >50 | 21,822 | 30,802 | 29.2% | 18,760 | 24,934 | 32.9% | 21,543 | 30,760 | 30.0% | 18,413 | 25,024 | 26.4% |

Information from 2020 is displayed in tables 4 and 2 of the Annex

Equality and diversity

GRI 2-7; 2-9; 405-1; 3-3

Overcoming inequalities is a process of change directly related to our identity as a cooperative. In this respect, EROSKI is governed by the principle of non-discrimination already provided for in its founding statutes in relation to sex, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any other characteristic that could give rise to it.

In order to develop our commitment to Equality and Diversity, we have developed a broad concept of equality integrated under the EROSKI 'with you' strategy, the pillars of which are:

- The same opportunities for everyone.
- The same responsibilities for everyone.
- Company culture and its impact on equality.
- The development of health and well-being as a strategic axis integrated in the concept of equality.

In this context, equal opportunities between women and men is a basic and strategic principle of the organisation's management and we integrate it in our daily work.

To this end, since 2005 we have had an Equality Committee, responsible for carrying out and periodically updating EROSKI's Diagnosis and Plan for the Equality of Women and Men, and the Equality Observatory, a tool to ensure compliance with this principle throughout the organisation, which celebrated its 17th anniversary in 2022.

The committee, renewed in 2021, is made up of representatives of the cooperative's working members and has six areas of work: use of language, removal of physical and health barriers, removal of social barriers, personal and professional development and reconciliation of personal and professional life.

We also have a Whistleblowing Channel and, since 2015, a protocol against sexual harassment at work in the cooperative that offers a confidential advisory service to prevent possible cases and to channel any incidents.

Milestones of the Equality Plan 2022

In 2022 we have continued to carry out a regular follow-up review of the Equality Plan, which includes the following pillars and actions highlighted this year:

- **Online training on gender equality and diversity** presented to all employees on 8 March and integrated in the training of new recruits. The training content includes a specific module on co-responsibility. 520 members completed the training in 2022 (78 men).
- **Solidarity campaign** through the Cents for Solidarity donation programme in March in favour of women and children who are victims of gender violence. More than 173,069 euros were raised for the Red Cross, the Ana Bella Foundation and the Soledad Cazorla Scholarship Fund/Women's Foundation.
- **Awareness-raising campaigns** on 8 March, International LGBTI Pride Day, Gender Violence Day and World AIDS Day.
- **Annual conference of the Observatorio de Igualdad, CÓMPLICES**, to discuss diversity and equality through film. Its protagonists were Marisa Lafuente, scriptwriter of the docuseries *Nevenka*, the actress and author Leticia Dolera and the war correspondent Antonio Pampliega.
- **Campaign for non-sexist toys** in the EROSKI shop in Llodio (Araba/Álava), which consisted of posters in the toy, bookshop and video games sections, encouraging the purchase of products without sexist biases.
- **Women who tell** is an EROSKI programme to disseminate real women's stories in order to give visibility to female leaders who are making their way in traditionally male-dominated fields. In 2022 we have the testimonies of Laurita Siles, an artist and researcher who uses the wool of sheep from Karrantza (Bizkaia) to craft textiles using new spinning techniques; Carmen Huidobro and Belén Hinojar, environmental activists and influencers and creators of the Climabar channel; and Rosa Carabel, who has become the new head of EROSKI.



The Association of Female Entrepreneurs and Executives of Bizkaia (AED) recognised the professional career of Rosa Carabel as the first female executive at EROSKI. Meanwhile, the non-profit association Acción Familiar Euskadi (AFAE) has recognised EROSKI's track record in promoting equal rights and opportunities.

Equal opportunities and responsibilities

As a demonstration of our commitment to equality, 77% of our workforce is female, with women occupying 74% of senior positions in 2022, far and above the industry average.

There is also a female majority across corporate governance bodies, where 86% of the representation is female. Since 2021, EROSKI's Managing Director is female, Rosa Carabel.

Currently, there are no persons with disabilities or functional diversity on the Governing Board (highest governing body) or on the Board of Directors.

Sex distribution in senior positions

| | 2022 | | 2021 | | 2020 | |
|--------------|--------------|-------|--------------|-------|--------------|-------|
| | No. | % | No. | % | No. | % |
| Women | 3,446 | 74.3% | 3,409 | 73.5% | 3,400 | 72.3% |
| Men | 1,190 | 25.7% | 1,230 | 26.5% | 1,300 | 27.7% |
| Total | 4,636 | | 4,639 | | 4,700 | |

Employees by sex, professional category and age group

| | 2022 | | | | | | | | | | | |
|--------------|-----------|-----------|------------|------------|------------|------------|---------------|--------------|----------------|------------|------------|------------|
| | Executive | | Manager | | Supervisor | | Professional | | Junior Manager | | Technician | |
| | M | H | M | H | M | H | M | H | M | H | M | H |
| <30 | 0 | 0 | 0 | 0 | 14 | 12 | 2374 | 1371 | 40 | 24 | 33 | 23 |
| 30-50 | 6 | 8 | 57 | 53 | 599 | 229 | 9540 | 2123 | 1,430 | 253 | 349 | 224 |
| >50 | 12 | 26 | 66 | 112 | 342 | 286 | 5069 | 1109 | 880 | 187 | 228 | 229 |
| Total | 18 | 34 | 123 | 165 | 955 | 527 | 16,983 | 4,603 | 2,350 | 464 | 610 | 476 |

Information from 2021 and 2020 is displayed in tables 5 and 6 of the Annex.

Employees by age group, professional category and sex

| By age | 2022 | | | | 2021 | | | | 2020 | | | |
|--------|--------|---------|-------|-------|--------|---------|-------|-------|--------|---------|-------|-------|
| | Women | % Women | Men | % Men | Women | % Women | Men | % Men | Women | % Women | Men | % Men |
| <30 | 2,461 | 63.2% | 1,430 | 36.8% | 2,674 | 65.1% | 1,432 | 34.9% | 3,164 | 66.1% | 1,624 | 33.9% |
| 30-50 | 11,981 | 80.6% | 2,890 | 19.4% | 13,042 | 80.6% | 3,142 | 19.4% | 14,096 | 80.3% | 3,459 | 19.7% |
| >50 | 6,597 | 77.2% | 1,949 | 22.8% | 6,189 | 76.8% | 1,874 | 23.2% | 5,704 | 76.4% | 1,759 | 23.6% |

| By professional category | 2022 | | | | 2021 | | | | 2020 | | | |
|--------------------------|--------|---------|-------|-------|--------|---------|-------|-------|--------|---------|-------|-------|
| | Women | % Women | Men | % Men | Women | % Women | Men | % Men | Women | % Women | Men | % Men |
| Executive | 18 | 34.6% | 34 | 65.4% | 18 | 32.1% | 38 | 67.9% | 14 | 36.8% | 24 | 63.2% |
| Manager | 123 | 42.7% | 165 | 57.3% | 124 | 41.5% | 175 | 58.5% | 121 | 39.2% | 188 | 60.8% |
| Supervisor | 955 | 64.4% | 527 | 35.6% | 952 | 64.1% | 533 | 35.9% | 931 | 61.5% | 582 | 38.5% |
| Professional | 16,983 | 78.7% | 4,603 | 21.3% | 17,884 | 79.1% | 4,726 | 20.9% | 18,942 | 78.9% | 5,057 | 21.1% |
| Junior Manager | 2,350 | 83.5% | 464 | 16.5% | 2,315 | 82.7% | 484 | 17.3% | 2,334 | 82.2% | 506 | 17.8% |
| Technician | 610 | 56.2% | 476 | 43.8% | 612 | 55.4% | 492 | 44.6% | 622 | 56.2% | 485 | 43.8% |

Employees by professional category and age group

| Number | 2022 | | | 2021 | | | 2020 | | |
|----------------|-------|--------|-------|-------|--------|-------|-------|--------|-------|
| | <30 | 30-50 | >50 | <30 | 30-50 | >50 | <30 | 30-50 | >50 |
| Executive | 0 | 14 | 38 | 0 | 22 | 34 | 0 | 21 | 17 |
| Manager | 0 | 110 | 178 | 0 | 134 | 165 | 0 | 154 | 155 |
| Supervisor | 26 | 828 | 628 | 34 | 904 | 547 | 40 | 971 | 502 |
| Professional | 3,745 | 11,663 | 6,178 | 3,949 | 12,725 | 5,936 | 4,608 | 13,837 | 5,554 |
| Junior Manager | 64 | 1,683 | 1,067 | 64 | 1,759 | 976 | 74 | 1,889 | 877 |
| Technician | 56 | 573 | 457 | 59 | 640 | 405 | 66 | 683 | 358 |
| Percentage | | | | | | | | | |
| Executive | 0.0% | 26.9% | 73.1% | 0.0% | 39.3% | 60.7% | 0.0% | 55.3% | 44.7% |
| Manager | 0.0% | 38.2% | 61.8% | 0.0% | 44.8% | 55.2% | 0.0% | 49.8% | 50.2% |
| Supervisor | 1.7% | 55.9% | 42.4% | 2.3% | 60.9% | 36.8% | 2.6% | 64.2% | 33.2% |
| Professional | 17.4% | 54.0% | 28.6% | 17.5% | 56.3% | 26.2% | 19.2% | 57.7% | 23.1% |
| Junior Manager | 2.3% | 59.8% | 37.9% | 2.3% | 62.8% | 34.9% | 2.6% | 66.5% | 30.9% |
| Technician | 5.1% | 52.8% | 42.1% | 5.3% | 58.0% | 36.7% | 6.0% | 61.7% | 32.3% |

Distribution of governing bodies by sex and age

GRI 2-9

| | 2022 | | | | | | | |
|--------|------------------|-------|---------------------|-------|-------------------|-------|------------------|-------|
| | General Assembly | | Delegate Committees | | Governing Council | | Social Committee | |
| By sex | No. | % | No. | % | No. | % | No. | % |
| Women | 186 | 74.4% | 305 | 85.9% | 7 | 58.3% | 12 | 75.0% |
| Men | 64 | 25.6% | 50 | 14.1% | 5 | 41.7% | 4 | 25.0% |

| | 2022 | | | | | | | |
|--------|------------------|-------|---------------------|-------|-------------------|-------|------------------|-------|
| | General Assembly | | Delegate Committees | | Governing Council | | Social Committee | |
| By age | No. | % | No. | % | No. | % | No. | % |
| <30 | 95 | 38.0% | 8 | 2.3% | 0 | 0.0% | 0 | 0.0% |
| 30-50 | 150 | 60.0% | 201 | 56.6% | 3 | 25.0% | 10 | 62.5% |
| >50 | 5 | 2.0% | 146 | 41.1% | 9 | 75.0% | 6 | 37.5% |
| Total | 250 | | 355 | | 12 | | 16 | |

Combating gender-based violence

At EROSKI we are committed to the fight against any manifestation of violence against women. At the cooperative we have our own protocol for preventing and managing possible cases of gender-based violence, whereby we are committed to protecting female employee members who are victims of gender-based violence above and beyond what is established by law.

In addition to support activities, financial assistance and employment facilities, we provide financial coverage for female workers and their children. Specifically, we offer:

- Specific financial cover for those female worker-members who are victims of gender-based violence and who decide to suspend or terminate their membership relationship with the cooperative.
- The consideration of absolute orphanhood for the children of the Employee Member in the event of her death due to gender-based violence.
- Incorporation of benefit limitations for a person convicted of causing injury to, or death of, an Employee Member, who cannot be a beneficiary or recipient of benefits such as disability assistance, health care, death benefits, etc.

Work-life balance

GRI 401-3

One of the cornerstones of our Equality Plan is the reconciliation of personal and professional life. At EROSKI we have additional leaves of absence to those established by law, and we promote flexible working environments and schedules that allow for a balance between personal and professional life. In addition to the possibility of reducing the working day or taking a leave of absence for legal guardianship or care of family members, EROSKI also attends to the specifics of

other personal projects of its employees, offering the possibility of reducing their working day without having to provide specific grounds and maintaining the right to recover the full working day once the reduction period has ended, and granting voluntary temporary leave for those who request it for the purpose of collaborating in NGO projects or other personal development plans.

In addition, it is worth noting that this year we have adopted a voluntary reduced working time regulation for people aged 58 and over. This was created to meet the need of older workers to be able to reduce their efforts in the last years of their professional career by creating a voluntary reduction in working hours, with no time limit and with the right to return to their original working hours.

In 2022, a total of 3,614 people took a reduction in working hours or leave of absence, or 13% of the workforce. Of these, 90% were women. This means that 15.5% of all female and 5.6% of all male workers took advantage of this possibility.

Distribution by sex of parental leave

| | 2022 | | | 2021 | | | 2020 | | |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Persons on parental leave | 317 | 192 | 509 | 320 | 244 | 564 | 326 | 190 | 516 |
| People who have returned to work after parental leave in 2022 | 168 | 134 | 302 | 176 | 163 | 339 | 246 | 174 | 420 |
| Return to work rate after the end of parental leave in 2022 | 76.7% | 88.2% | 80.3% | 79.6% | 85.8% | 82.5% | 99.2% | 99.4% | 99.3% |
| People who are still with EROSKI 12 months after rejoining after parental leave in 2021 | 190 | 145 | 335 | 243 | 135 | 378 | 267 | 136 | 403 |
| Retention rate (percentage of people who remain with EROSKI 12 months later) | 86.0% | 76.3% | 81.5% | 91.0% | 84.4% | 88.5% | 91.1% | 90.7% | 91.0% |

Distribution by sex of people with reduced working hours according to cause

| Number | 2022 | | | 2021 | | | 2020 | | |
|----------------------------|--------------|-----------|--------------|--------------|-----------|--------------|--------------|-----------|--------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| For legal guardianship | 2,025 | 59 | 2,084 | 2,336 | 66 | 2,402 | 2,644 | 67 | 2,711 |
| For care of family members | 276 | 16 | 292 | 278 | 17 | 295 | 244 | 19 | 263 |
| Voluntary | 73 | 6 | 79 | 56 | 3 | 59 | 53 | 8 | 61 |
| Total | 2,374 | 81 | 2,455 | 2,670 | 86 | 2,756 | 2,941 | 94 | 3,035 |
| Percentage | | | | | | | | | |
| For legal guardianship | 97.2% | 2.8% | 85% | 97.3% | 2.7% | 87% | 97.5% | 2.5% | 89% |
| For care of family members | 94.5% | 5.5% | 12% | 94.2% | 5.8% | 11% | 92.8% | 7.2% | 9% |
| Voluntary | 92.4% | 7.6% | 3% | 94.9% | 5.1% | 2% | 86.9% | 13.1% | 2% |

Distribution by sex of persons on leave of absence according to cause

| Number | 2022 | | | 2021 | | | 2020 | | |
|----------------------------|------------|------------|--------------|------------|------------|--------------|------------|------------|--------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| For legal guardianship | 196 | 12 | 208 | 215 | 12 | 227 | 257 | 12 | 269 |
| For care of family members | 43 | 1 | 44 | 53 | 1 | 54 | 52 | 6 | 58 |
| Voluntary | 652 | 255 | 907 | 654 | 257 | 911 | 640 | 266 | 906 |
| Total | 891 | 268 | 1,159 | 922 | 270 | 1,192 | 949 | 284 | 1,233 |
| Percentage | | | | | | | | | |
| For legal guardianship | 94.2% | 5.8% | 18% | 94.7% | 5.3% | 19% | 95.5% | 4.5% | 22% |
| For care of family members | 97.7% | 2.3% | 4% | 98.1% | 1.9% | 5% | 89.7% | 10.3% | 5% |
| Voluntary | 71.9% | 28.1% | 78% | 71.8% | 28.2% | 76% | 70.6% | 29.4% | 73% |

Work organization

All Group companies comply with the provisions of the collective bargaining agreements (1,784 hours in the EROSKI supermarkets agreement), the Workers' Statute and, for members, the provisions of the Articles of Association and the Internal Regulations of the cooperative. This includes compliance with working hours, rest between working days and the maximum legal working day, among other regulated aspects. In addition, all employees, both those subject to a collective bargaining agreement and Members, are below the maximum annual

working hours established the Workers' Statute (1,826 hours). It should be noted that we do not have the non-guaranteed hours contract modality.

Our store or platform hours are mostly in rotating morning and afternoon shifts. In the event that employees are on a fixed shift it is usually by agreement between the parties due to a need to reconcile family life with caring for a child or family member. A clocking-in system is in place at all workplaces and the working time recording regulations have been complied with for years.

With regard to digital disconnection, CAPRABO has initiated the development of a protocol that has already been shared with the Legal Representatives of Workers. In 2023, its approval and communication to the group of workers will be finalised, as well as its extension to the rest of the EROSKI Group.

Health and safety at work

GRI 2-23; 403-1; 403-2

At EROSKI we are firmly committed to protecting and improving the health of our workers, and to this end we are proactive in health and safety matters.

We are active in the areas of prevention, training and health promotion, we continuously improve our occupational risk prevention systems and integrate them into the overall management of the company.

Prevention of occupational hazards

GRI 403-1; 403-2; 403-4; 403-5; 403-7; 3-3

We have our own joint Occupational Risk Prevention Service for all Group companies. This service covers specialities such as occupational safety, industrial hygiene and ergonomics and applied psychosociology. Health surveillance is carried out by external prevention services.

Our prevention system is based on the Law on Occupational Risk Prevention (LPRL) and the Royal Decrees implementing this law with their corresponding modifications. Its scope includes 100% of the direct employees, activities and locations of the EROSKI Group.

We have put in place various processes for risk control, which are included, among others, in the Risk Assessment Procedure, the Corrective Action Procedure and the Industrial Accidents Procedure. We have a common risk assessment methodology

procedure that each business develops. Also, each business has a procedure for corrective actions and investigation of accidents and incidents, there is no common one. Depending on the level of risk, determined according to the Risk Assessment Procedure, a priority is established for the correction of the anomalies identified. No risks assessed as very important for the safety of people have been identified, although the ergonomic risks of some tasks are assessed as important.

In the event that a worker is unable to carry out his or her work normally due to a serious or imminent danger, EROSKI is obliged to resolve the problem so that it does not exist and, if it cannot be avoided, to establish the necessary preventive measures. According to the EROSKI Group's Prevention Plan, workers must immediately inform their direct line manager of any situation that they believe, on reasonable grounds, involves a risk to the health and safety of workers.

We have in place an Accident and Incident Investigation Procedure and a Health Surveillance Procedure. Occupational illnesses are determined by the mutual insurance company's doctor and, if confirmed, are recorded in a list. The measures set out follow the principles of preventive action set out in Article 15 of the LPRL.

A statutory external audit of the company's occupational risk prevention management system is carried out every four years. In 2021, the statutory audits were carried out in the various businesses, each of which has a report on the conclusions to be drawn by management. In addition, internal audits are carried out annually; the results and conclusions are valid for 100% of the employees.

Employee participation

Employees participate in the identification of risks and improvements to working conditions by making proposals both through their line managers and to the Health and Safety Committees (which operate in different areas) and other corporate representative bodies. Through these committees, workers are represented by their prevention delegates, who deal with issues related to health and safety at work.

The group's Prevention Plan establishes the circuits for worker participation. There are 38 Committees that meet every 3 months or if there is a justified request from one of the parties. All workers are represented, and the Committee has the responsibilities established by the prevention law.

Prevention of occupational risks in external companies

GRI 403-8

For external workers, their employers are responsible for compliance with prevention regulations. The business activity coordination process is carried out through the Coordinaware contract coordination platform, validating that the contractor and their staff comply with certain requirements of Royal Decree 171/2004 on the Coordination of Business Activities (CAE). These include contracts for maintenance, security, cleaning, ICT, general services and advertising, among others. In total, there are 7,317 workers and 943 companies within the Coordinaware platform. Those responsible for contracting external companies in EROSKI are in charge of checking that they have all the required documentation on the platform. All external workers accessing EROSKI's facilities must always carry identification that accredits their compliance.

With regard to prevention training for outsiders, their employers report the training given to their employees through the same platform. There is a document validation service and access for external workers is conditional on your company having uploaded all the required documentation (both company and employee) and that this has been validated.

Prevention of occupational hazards linked to business relations

The prevention regulations establish the requirements to be fulfilled in the acquisition of new machinery or work equipment. The person responsible for its acquisition must ensure compliance with these regulations (CE marking, instruction manual in Spanish, etc.).

When a new process is established in the shop, a pilot is carried out by the corresponding department and its impact on occupational risks is assessed prior to implementation. The Prevention Department also participates in defining the requirements of the physical model (new store formats), with the department that implements the physical model having the task of ensuring that it is optimal in terms of risk prevention.

Milestones of the Occupational Risk Prevention Plan in 2022

In 2022, various actions were carried out to prevent occupational risks, including the following:

- Review and updating the prevention plans of the different businesses of the group, as well as the general risk assessments and ergonomic assessments of different positions or tasks.
- Review of the psychosocial risk assessment in all group companies (except Viajes EROSKI).
- Internal prevention audits and scheduled inspections. The latter are carried out by the inspection teams of the centres themselves, which also carry out subsequent monitoring of the corrective actions proposed to reduce and improve the anomalies detected.
- Emergency drills, with or without evacuation.
- Measurements of environmental conditions in those centres where problems with lighting, temperature or humidity have been identified.
- Training: basic prevention courses have been given, as well as specific training on risks in the workplace or on how to act in emergencies.
- Monitoring of the accident rate and the resolution of corrective actions.
- Review of Personal Protective Equipment (PPE).
- Development of pilot programmes related to the risk of overexertion: use of exoskeleton in hypermarkets and platforms or use of the Fisify application on platforms (this is a company in the field of digital health that seeks to prevent musculoskeletal injuries).

Number and rate of occupational accidents with sick leave by sex and seriousness

| | 2022 | | | 2021 | | | 2020 | | |
|--------------------------|--------------|------|-------------------|--------------|-----|-------------------|--------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Minor accidents | | | | | | | | | |
| Women | 769 | 71% | 22.8 | 789 | 67% | 23.0 | 827 | 70% | 23.1 |
| Men | 320 | 29% | 29.1 | 383 | 33% | 34.5 | 350 | 30% | 29.9 |
| Total | 1,089 | | 24.4 | 1,172 | | 25.8 | 1,177 | | 24.8 |
| Serious accidents | | | | | | | | | |
| Women | 3 | 100% | 0.09 | 2 | 50% | 0.06 | 0 | - | 0 |
| Men | 0 | 0% | 0 | 2 | 50% | 0.18 | 0 | - | 0 |

| | 2022 | | | 2021 | | | 2020 | | |
|---|--------------|-----|-------------------|--------------|-----|-------------------|--------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Fatal accidents | | | | | | | | | |
| Women | 0 | - | 0 | 0 | - | 0 | 0 | - | 0 |
| Men | 0 | - | 0 | 0 | - | 0 | 0 | - | 0 |
| Total | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| Recordable accidents (minor + serious + fatal) | | | | | | | | | |
| Women | 772 | 71% | 22.9 | 791 | 67% | 23.0 | 827 | 70% | 23.1 |
| Men | 320 | 29% | 29.1 | 385 | 33% | 34.7 | 350 | 30% | 29.9 |
| Total | 1,092 | | 24.5 | 1,176 | | 25.9 | 1,177 | | 24.8 |

¹ The rate is calculated by dividing the number of accidents per million theoretical working hours by sex and in total.

Distribution of causes and material agents of the registered occupational accidents

| Causes | 2022 | 2021 | 2020 |
|---|-------|-------|-------|
| Overexertion | 28.9% | 35.6% | 29.1% |
| Falls of persons from the same level to a different level | 16.8% | 14.3% | 14.5% |
| Cuts | 13.1% | 14.5% | 14.0% |
| Other causes | 41.1% | 35.6% | 42.3% |
| Material agent | | | |
| Food, glass, plastics or packaging | 38.1% | 38.9% | 37.5% |
| Metal products and tools | 8.8% | 9.4% | 9.9% |
| Wheelbarrows or similar | 7.5% | 6.6% | 8.3% |
| Other material agents | 45.6% | 45.0% | 44.3% |

Accident severity rate in 2022

| | 2022 |
|--------------|--------------|
| Women | 0.001 |
| Men | 0.010 |
| Total | 0.003 |

2022 is our first year to report this severity rate, which is calculated as the number of days not worked due to occupational accidents per 1,000 hours worked.

Training on health and safety conditions at the workplace

| | 2022 | 2021 | 2020 |
|--|--------|--------|--------|
| Hours of training | 88,341 | 43,319 | 32,804 |
| Average hours of training per employee | 3.2 | 1.5 | 1.1 |
| Types of training (by percentage of hours delivered) | | | |
| General or specific to risks of position | 85.6% | 70.7% | 48.7% |
| Basic ORP | 3.0% | 18% | 21.6% |
| Team management | 3.3% | 5.3% | 7.7% |
| Working instructions | 1.3% | 0.4% | 7.0% |
| Other training programmes | 6.8% | 5.6% | 15.0% |

Health surveillance

GRI 403-3; 403-6; 403-9; 403-10

We have a specialised health surveillance service contracted with an external prevention service in charge of the following types of medical examinations: entry examinations, periodic examinations depending on the risk of the position, after long absences, compulsory examinations in specific positions, pregnancy examinations and medical assessments of sensitive personnel.

In addition to the health surveillance service, the mutual employee members have access to the medical staff of Lagun Aro, which is the service provider, although it relies on Sanitas in regions outside the Basque Country. In addition, the Másxmenos programme offers a reduction in health insurance costs.

The Health and Wellness Room of the Social Department also organises training and awareness-raising activities on healthy eating, mindfulness and other activities.

Training for employees' health and well-being

| | 2022 | 2021 | 2020 |
|--------------------------------|------|-------|-------|
| Hours of training ¹ | 748 | 1,010 | 2,826 |
| Persons trained | 404 | 457 | 429 |

¹ These training hours are already included in the occupational health and safety training presented in the table above.

With regard to occupational contingencies, we review and coordinate with the mutual insurance company all cases considered occupational illnesses. As for the risk analysis for occupational illnesses, hazards are identified according to the Risk Assessment Procedure, which also determines the preventive measures that may be in place.

Number and rate of occupational diseases by gender and severity

| | 2022 | | | 2021 | | | 2020 | | |
|------------------------------|----------|---|-------------------|----------|---|-------------------|----------|---|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Fatal occupational illnesses | | | | | | | | | |
| Women | 0 | - | 0 | 0 | - | 0 | 0 | - | 0 |
| Men | 0 | - | 0 | 0 | - | 0 | 0 | - | 0 |
| Total | 0 | | 0 | 0 | | 0 | 0 | | 0 |

Occupational diseases with sick leave (without death)

| | | | | | | | | | |
|--------------|----------|-----|------------|----------|-----|------------|----------|-----|------------|
| Women | 36 | 90% | 1.1 | 52 | 93% | 1.5 | 35 | 74% | 1.0 |
| Men | 4 | 10% | 0.4 | 4 | 7% | 0.0 | 12 | 26% | 1.0 |
| Total | 3 | | 0.9 | 4 | | 1.2 | 0 | | 1.0 |

Recordable occupational diseases (fatal + non-fatal sick leave)

| | | | | | | | | | |
|--------------|----------|-----|------------|----------|-----|------------|----------|-----|------------|
| Women | 36 | 90% | 1.1 | 52 | 93% | 1.5 | 35 | 74% | 1.0 |
| Men | 4 | 10% | 0.4 | 4 | 7% | 0.0 | 12 | 26% | 1.0 |
| Total | 3 | | 0.9 | 4 | | 1.2 | 0 | | 1.0 |

¹ The rate is calculated by dividing the number of occupational diseases per million theoretical working hours by sex and in total.

Absenteeism hours and rates

| | 2022 | | | 2021 | | | 2020 | | |
|--------------|------------------|-----|-------------------|------------------|-----|-------------------|------------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Women | 3,269,460 | 84% | 9.7 | 3,141,675 | 83% | 9.1 | 3,329,368 | 83% | 9.3 |
| Men | 617,839 | 16% | 5.6 | 648,965 | 17% | 5.9 | 663,086 | 17% | 5.7 |
| Total | 3,887,299 | | 8.7 | 3,790,641 | | 8.3 | 3,992,453 | | 8.4 |

¹ The rate is calculated by dividing the number of hours due to illness, occupational illness and occupational accident by the number of theoretical working hours per sex and in total.

Professional development

GRI 404-1; 404-2; 3-3

At EROSKI we ensure the development of our professionals, both in stores and in structures, platforms and other diversified businesses.

We integrate the development and training approach in the context of strategic people planning and in the framework of the organisation's own strategy. Here At EROSKI, we believe that it is not possible to achieve our strategic objectives without skilled people who understand the organisation and its markets, and who visualise and are capable of deploying the tactics necessary to achieve them. The talent of our people is paired with the strategy and makes it possible.

Our vision of professional development is based on a commitment to promoting and managing internal talent as the main avenue for growth and replacement. Thus, the aim is to help people achieve their maximum possible professional development and growth, favouring a varied learning ecosystem and encouraging the individual to assume their professional growth and continuous adaptation to the position.

All of this through evaluation and development actions, with individualised progress coherent with organisational career plans, in order to achieve the greatest possible contribution from people to the current and future strategy of the organisation.

In line with our purpose, in 2022 we have continued to make progress in developing our best internal talent, maximising resources for autonomous learning, combining on-the-job experiential learning with e-learning to enable more *ad hoc* development to meet people's needs.

In the last financial year, 1,642,499 euros were allocated to training programmes, an increase of 3% over the 2021 budget, which means 242,445 total hours dedicated to the training of our workers; this figure is equivalent to an average of 8.9 hours of training per person. This has meant a substantial increase in the number of hours dedicated to training and learning, with an increase of 37% over the previous year or an extra 66,148 hours.

Number of hours of training of employees according to sex and professional category

| | 2022 | | | 2021 | | | 2020 | | |
|----------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|---------------|----------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Executive | 902 | 1,794 | 2,696 | 259 | 1,112 | 1,370 | 624 | 758 | 1,382 |
| Manager | 2,148 | 2,309 | 4,457 | 1,518 | 1,951 | 3,469 | 1,057 | 943 | 1,999 |
| Supervisor | 11,624 | 5,328 | 16,951 | 11,649 | 7,121 | 18,769 | 9,482 | 6,216 | 15,697 |
| Professional | 136,511 | 38,986 | 175,497 | 88,591 | 27,554 | 116,144 | 44,814 | 13,616 | 58,430 |
| Junior Manager | 21,388 | 4,530 | 25,918 | 13,813 | 4,358 | 18,171 | 10,808 | 2,732 | 13,540 |
| Technician | 10,111 | 6,816 | 16,927 | 10,685 | 7,690 | 18,375 | 10,946 | 7,555 | 18,501 |
| Total | 182,683 | 59,762 | 242,445 | 126,514 | 49,783 | 176,297 | 77,730 | 31,819 | 109,549 |

Average number of hours of training of employees by sex and professional category

| | 2022 | | | 2021 | | | 2020 | | |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Executive | 50.1 | 52.8 | 51.8 | 14.4 | 29.3 | 24.5 | 44.5 | 31.6 | 36.4 |
| Manager | 17.5 | 14.0 | 15.5 | 12.2 | 11.1 | 11.6 | 8.7 | 5.0 | 6.5 |
| Supervisor | 12.2 | 10.1 | 11.4 | 12.2 | 13.4 | 12.6 | 10.2 | 10.7 | 10.4 |
| Professional | 8.0 | 8.5 | 8.1 | 5.0 | 5.8 | 5.1 | 2.4 | 2.7 | 2.4 |
| Junior Manager | 9.1 | 9.8 | 9.2 | 6.0 | 9.0 | 6.5 | 4.6 | 5.4 | 4.8 |
| Technician | 16.6 | 14.3 | 15.6 | 17.5 | 15.6 | 16.6 | 17.6 | 15.6 | 16.7 |
| Total | 8.7 | 9.5 | 8.9 | 5.8 | 7.7 | 6.2 | 3.4 | 4.7 | 3.7 |

Featured training programmes in 2022

Frescos Schools

Since 2016, we have continued to train all the fresh produce professionals in our stores through this initiative, providing them with sense, knowledge and skills to become an expert professional who makes it possible to revalue the customer's purchase. This year, 441 professionals were trained through our Frescos Schools.

Fresh Master

In 2019, we designed, built and launched a complementary school at a higher level than the Fresh School, which we call Fresh Master, with the following objectives:

- Professionalise existing specialists to make them experts.
- To turn experts into the differential value of the experience, ensuring excellent service for our consumers, helping meet our commercial and strategic objectives.

Fresh Master is structured as a modular school with different subjects that are complementary to each other, making each module provide consecutive training impacts. The actions of each Fresh Master are mainly aimed at professionals with a high level of knowledge of their section. In 2022, 36 training actions were carried out, with a total of 228 participants.

The School of Managers

The School of Managers encompasses different Professional Development Programmes and is geared towards employees identified as having potential and who need to be trained in new management positions. The aim of the school is to provide the opportunity for solvent, prepared and qualified profiles to prepare themselves to fill critical vacancies and based on the maxim *learning by doing*.

In the School of Managers you learn the technical and transversal competences necessary to become a qualified manager at the point of sale. They also learn how to manage, organise and direct, within a comprehensive training that covers different areas: commercial, people management, business management, customer, etc. This year, 67 people took part in this process.

Mentoring Management

In 2022, we made progress in mentoring our management teams across the different areas of the organisation, always with a clearly identified purpose and with behaviours in line with the strategy, the business and the quality of the team relationship, with a diversity of customer-oriented components and with targets and indicators of their level of management.

Recruitment and development of internal talent

We respond to the strategy with a robust internal talent identification model and a learning path that combines *learning by doing* with training activities and active participation in autonomous decision-making teams, where people can develop their full potential. There are currently 25 people active in the talent *pool*.

Training on the cooperative model

In line with the essence of our cooperative model, year after year we work on training people in their responsibilities as Members, either as representatives of

internal governing bodies, or in their process of integration into the organisation, or in the development of corporate leadership in line with the reality of each of our companies. This year 2,106 people have gone through one of the programmes linked to the development of our cooperative model.

Innovation in learning models

We are committed to new models that allow us to learn more flexibly, quickly and efficiently. Continuous learning with a focus on what's important, generating dynamics that activate people's interest in their own development.

To do so, we rely on the resources provided by new technologies and experiment with them.

Career advancement

GRI 404-3

We understand promotion as a process that is part of the professional life of our employees, based on training and quality performance. In this respect, 0.8% of our staff was promoted in 2022, corresponding to 207 people, 77% of them women.

Number and rate of employees promoted

| | 2022 | | | 2021 | | | 2020 | | |
|--------------|------------|-----|-------------------|------------|-----|-------------------|------------|-----|-------------------|
| | No. | % | Rate ¹ | No. | % | Rate ¹ | No. | % | Rate ¹ |
| Women | 159 | 77% | 0.8% | 185 | 72% | 0.8% | 161 | 77% | 0.7% |
| Men | 48 | 23% | 0.8% | 72 | 28% | 1.1% | 47 | 23% | 0.7% |
| Total | 207 | | 0.8% | 257 | | 0.9% | 208 | | 0.7% |

¹ Number of people assessed in relation to the total number of employees.

Similarly, as part of our commitment to our employees' continuous improvement, we carry out annual performance and professional development evaluations that allow us to transfer in an orderly manner the areas to be strengthened and to listen to the concerns of each professional. In 2022, we carried out 15,820 assessments, covering 72% of the people subject to assessment and 58% of the total number of employees.

Number of employees with regular performance appraisal and career development by sex and professional category¹

| | 2022 | | | 2021 | | | 2020 | | |
|----------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Executive | 13 | 34 | 47 | 15 | 29 | 44 | 9 | 22 | 31 |
| Manager | 96 | 115 | 211 | 98 | 118 | 216 | 85 | 101 | 186 |
| Supervisor | 625 | 289 | 914 | 635 | 307 | 942 | 578 | 299 | 877 |
| Professional | 9,878 | 2,123 | 12,001 | 8,371 | 1,664 | 10,035 | 8,211 | 1,621 | 9,832 |
| Junior Manager | 1,497 | 331 | 1,828 | 1,601 | 379 | 1,980 | 1,345 | 294 | 1,639 |
| Technician | 453 | 366 | 819 | 415 | 329 | 744 | 332 | 267 | 599 |
| Total | 12,562 | 3,258 | 15,820 | 11,135 | 2,826 | 13,961 | 10,560 | 2,604 | 13,164 |

¹ Evaluated in the year, in relation to their performance in the previous year

Percentage of evaluated workers in relation to the total number of people subject to evaluation by sex and professional category

| | 2022 | | | 2021 | | | 2020 | | |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Executive | 65% | 62% | 63% | 88% | 69% | 75% | 60% | 49% | 52% |
| Manager | 75% | 73% | 74% | 79% | 68% | 72% | 72% | 55% | 62% |
| Supervisor | 85% | 74% | 81% | 88% | 78% | 85% | 80% | 73% | 77% |
| Professional | 71% | 69% | 71% | 82% | 76% | 81% | 75% | 72% | 75% |
| Junior Manager | 75% | 71% | 75% | 76% | 74% | 75% | 67% | 55% | 64% |
| Technician | 78% | 78% | 78% | 75% | 73% | 74% | 60% | 58% | 59% |
| Total | 73% | 71% | 72% | 81% | 75% | 80% | 74% | 67% | 72% |

Percentage of evaluated employees in relation to the total number of employees by sex and occupational category

| | 2022 | | | 2021 | | | 2020 | | |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Women | Men | Total | Women | Men | Total | Women | Men | Total |
| Executive | 72% | 100% | 90% | 83% | 76% | 79% | 75% | 96% | 82% |
| Manager | 78% | 70% | 73% | 79% | 67% | 72% | 67% | 50% | 60% |
| Supervisor | 65% | 55% | 62% | 67% | 58% | 63% | 62% | 50% | 58% |
| Professional | 58% | 46% | 56% | 47% | 35% | 44% | 45% | 35% | 41% |
| Junior Manager | 64% | 71% | 65% | 69% | 78% | 71% | 57% | 55% | 58% |
| Technician | 74% | 77% | 75% | 68% | 67% | 67% | 54% | 54% | 54% |
| Total | 60% | 52% | 58% | 50% | 44% | 48% | 48% | 40% | 46% |

Krea: cooperative culture of innovation and self-management

The Krea Corporate Recognition Awards for internal innovation reward the ingenuity and innovative initiatives of the internal teams of all EROSKI Group businesses.

After nine years of existence, these awards have become a seeding ground for disruptive ideas put into practice, capable of stimulating the creation of new solutions and with the vocation of extending them to the entire organisation. The winning ideas, consistent with the current strategic framework, contribute to further strengthen the principles and pillars that best define our organisational identity and the positioning pursued in the sector.

This edition has been structured across three categories: Together, Clientela and Vender +, which have attracted more than 120 applications submitted by the teams. This brings the total number of ideas accumulated in the Krea project to more than 1,400 initiatives.

Franchise entrepreneurs

Those Working Partners who wish to have their own EROSKI supermarket business can take advantage of our 'with you' Franchise Programme, under which we offer special conditions, a turnkey supermarket, specialised training, personalised advantages and services, as well as advanced tools for the management of their stores and the backing of a trusted brand like EROSKI. We also have agreements with financing entities and collaboration agreements with the Spanish Confederation of Young Entrepreneurs' Associations (CEAJE) and the Association of Self-Employed Workers (ATA) to support and promote entrepreneurship among young entrepreneurs and the self-employed.

This year, 67 franchises were opened (64 openings and 3 changes from own store to franchisee), 45% of which corresponded to franchisees who already had stores with us, which demonstrates the stability and strength of EROSKI's franchise stores. 96% of our franchisees recommend our franchise and appreciate the advice and support we provide with our teams.

Work placement and social innovation

GRI 406

At EROSKI we have assumed, as part of our commitment, the integration of different groups into the labour market. We collaborate with public employment services and with centres of the Ministry of Education network to incorporate, through

occupational training, young unemployed students and people at risk of social exclusion.

We also support organisations such as the Red Cross, Caritas and La Caixa's Incorpora Foundation at the national level. In the regional context, we collaborate with organisations such as Gureak, Erroak-Sartu and Ilundain, among others.

A particular highlight of 2022 was the Employability Programme, which seeks to promote and provide training contributing to the personal and professional development of the unemployed, with the aim of improving their employability and promotion in EROSKI. The courses are aimed at the fish, butchery and delicatessen sections, and on completion the students obtain an officially recognised qualification. In 2022, we provided more than 10,000 hours of training to 129 students, 40% of whom managed to find employment in our company.

In addition, as part of the activities carried out by the VEGALSA-EROSKI UDC (University of A Coruña) Chair of Social Commitment, Communication and Corporate Reputation, we gave a series of seminars aimed at promoting the integration of persons with disabilities into the workplace. This action was aimed at the students of the Espazo Compartido programme of the University of A Coruña, aimed at training in personal and social skills and basic competences for employability and the promotion of labour inclusion of young people with cognitive disabilities.

Labour market insertion indicators

| | 2022 | | 2021 | | 2020 | |
|-----------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------------|-----------------------|--------------------------------------|
| | Non-working practices | Courses with Recruitment Commitments | Non-working practices | Courses with Recruitment Commitments | Non-working practices | Courses with Recruitment Commitments |
| No. of participants | 89 | 40 | 50 | 14 | 667 | 78 |
| No. hours of training | 7,565 | 4,620 | 6,000 | 1,535 | 119,558 | 9,630 |
| No. of recruitments | 26 | 25 | 29 | 12 | 189 | 54 |
| Recruitment rate | 29% | 63% | 58% | 86% | 28% | 69% |

Inclusive supermarkets

EROSKI has 1.3% of employees with disabilities and has renewed the ONCE's INSERTA collaboration agreement to progressively incorporate more people from this group in the coming years. It also actively collaborates with solidarity contributions to different entities that support people with disability, such as, for example, the COCEMFE employment centre or entities such as the Spanish Federation of Cerebral Damage or ASPACE, an organisation for people with cerebral palsy.

EROSKI seeks to provide new opportunities for the labour inclusion of people with diverse abilities through its inclusive supermarkets. These stores are managed entirely by persons with disabilities.

We continue to extend this model, which we began to develop in 2015 together with Gureak, and which we will further develop in 2017 together with Ampans in CAPRABO and, in 2019, with Soltra in VEGALSA-EROSKI. This is how, in 2022, we opened a new inclusive supermarket in Soralueze (Gipuzkoa), with the collaboration of Gureak. This brings the total number of franchised inclusive supermarkets in our network to seven. A new EROSKI city store is scheduled to open to the public in March 2023, together with Soltra, in the town of Veguellina de Órbigo (León).

We also enhance social inclusion in our value chain. That is why we collaborate with suppliers such as Freshcut in Galicia, manufacturer of the Galifresh brand, and the Ampans Foundation in Catalonia, marketer of Muntanyola cheeses, which promote the integration into the labour market of people with intellectual disabilities, mental illness and those in vulnerable situations. For its part VEGALSA-EROSKI also continues to maintain its collaboration agreement with the Mulleres Colleiteiras cooperative for the collection and management of used oil in its network of stores in the province of A Coruña, to promote the protection of the environment and the employment of women at risk of social exclusion.

Accessibility in our supermarkets

We comply with the current regulations in relation to the accessibility of our stores. All opening and refurbishment projects are approved after verification by the competent authority. Our model also includes some improvements for people with reduced mobility: lower fruit scales, lowered information counters and special trolleys.

We continue to make progress on ensuring inclusive purchasing in our centres for the visually impaired. Within the framework of the EROSKI Inclusive programme and with the collaboration of the ONCE Foundation, in 2021 we trained VEGALSA-EROSKI employees to care for this group. In addition, we have the Visually Impaired

Customer Service Guide to provide store teams with basic guidelines on how to provide the necessary support to visually impaired customers. We are also part of the Network Espacios Sin Barreras (Spaces Without Barriers) of the Diputación de Málaga to create accessible spaces for people with autism and other cognitive needs.

For its part, the new EROSKI Azoka online store, which offers small producers in the Basque Country the possibility of selling their products, has obtained AA accessibility certification, which guarantees that it complies with international web accessibility standards for persons with disabilities. The certification has been granted by Ilunion Accesibilidad, a consultancy belonging to the ONCE Social Group.

2022 also saw the innovation initiative *El Rincón de la Calma* (The Calm Corner) launched by EROSKI Baleares, and winner of a Krea Award. This project aims to make shopping easier for families with a child with a sensory or intellectual disability who may become upset. Thus, in addition to training to provide a better shopping experience for these families and meet their needs, a space has been created in these stores, designed so that children with disabilities can relieve their stress. Every "Calm Corner" is equipped with toys and anxiety regulating elements that help a child recovery after a crisis or may even prevent it from occurring in the first place. With these safe, therapeutic spaces, ten stores located in Palma de Mallorca provide more resources so that these families can face the daily act of shopping with more peace of mind.

This initiative follows in the footsteps of another project recognised by Krea, *La Hora Para Ti*, (The Hour for You) from VEGALSA-EROSKI's Pérez Cepeda centre. In this case, the aim is to meet the special needs of people with Autism Spectrum Disorder (ASD) by adapting the store's facilities for a specific period of the day so that they can shop safely. For one hour, two days a week, the sensory load of stimuli such as public address, music, intensity of lighting and sounds in the boxes is reduced. In addition, pictograms were erected, as the use of images is a visual support that helps people with ASD to understand certain dynamics such as the bagging of fruit, and to locate products in the aisles.

4 Commitment to health



Safe and healthy products

- **33,375 analytics** within our Product Stewardship Plan.
- **1,883 own-brand products** with Nutri-Score labelling, 70% with an A, B or C rating.
- **32,734 people** have used the EROSKI Club nutritional information service.
- More than **2,300 gluten-free products**, 558 of which are our own brand.
- **38 million visits** to the EROSKI CONSUMER digital magazine.
- **159,442 school children trained** with our Educational Programmes on Nutrition and Healthy Habits.

Health at the heart of our strategy

GRI 416-1

HHealth is a primary objective for EROSKI. For this reason, the first of our Ten Commitments Health and Sustainability focus on ensuring the safety and quality of all our products and promoting a balanced diet, especially among children. We also cater to groups with special dietary needs, such as people with coeliac disease or vegetarians and vegans, so that they can find everything they need for a balanced, complete and varied diet in our stores.

With this mission, we work on the basis of active listening to our stakeholders and transparency. And we reinforce our dissemination and education actions to promote healthier eating and healthier habits among consumers and our own employees.

EROSKI Foundation Scientific Committee

To ensure that our food strategy is based on solid scientific foundations, we have the EROSKI Foundation Scientific Committee, which was renewed in 2020, made up of independent professionals specialising in health and the environment who advise us on our aim to offer healthy and sustainable food.

The Committee is made up of:

- Dr. Marta Arroyo, from the Department of Pharmacy and Food Sciences of the University of the Basque Country (UPV/EHU).
- Juan Carlos del Olmo, Secretary General of WWF.
- Dr. Jordi Salas, Distinguished Professor and Director of the Nutrition Unit of the Department of Biochemistry and Biotechnology of the Rovira and Virgili University (URV), Coordinator of the Morbid Obesity Unit of the University Hospital Sant Joan de Reus, principal researcher of the Nutrition Programme of the Carlos III Institute and Director of the Catalan Centre of the Institute of Catalan Studies, among other responsibilities.

In addition, Dr. Bittor Rodríguez, from the Department of Pharmacy and Food Sciences of the University of the Basque Country (UPV/EHU), was a member of the Committee only during the first months of the exercise.

Food safety and quality

GRI 3-3; 416-1

At EROSKI we are committed to food safety, an essential foundation for building a strategy aimed at facilitating healthy eating for people. Our Quality Management Model ensures that the final product that reaches consumers has passed all safety controls. This model brings together standards, processes, procedures, tools and definitions that ensure security throughout the value chain.

In terms of food security, they are a fundamental part of our model:

- Control and improvement of the cold chain.
- Traceability.

- The control of the products we market.
- The approval of supplier companies, especially for own-brand products.
- The swift and effective management of food safety alerts.

Our control system

GRI 2-27; 416-2

We monitor and control all these aspects through continuous evaluation of the processes in our stores and on our platforms and through thousands of product analyses per year. In 2022 we completed another year of our Audit Plan and Product Stewardship Plan. To this end, we ensure that we provide specialised training for those responsible for quality and food safety management and good hygiene and cleaning practices.

Audits of points of sale and platforms

We carry out audits at all our sales outlets and logistics platforms to ensure that they comply with all hygiene and safety requirements.

In 2022, we conducted 963 audits at our outlets and platforms. These audits perform the following checks:

- 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 and recall management system.
- Quality control system and tools.

If any incidents are detected during audits, we establish the necessary corrective actions and follow-up plans to mitigate them.

Audits of our suppliers

The product requirements and our quality standards also extend to all suppliers we work with. In this regard, we continuously evaluate our value chain.

- We promote compliance with European quality and safety standards, such as the International Food Standard (IFS) certificate.
- We propose more stringent requirements for fresh products, as it is essential that production, preservation and transport conditions are met.

- If non-conformities are detected, we carry out audits and implement the necessary action plans. Once the problem has been rectified, and after passing the corresponding audit, the supplier company can be approved.
- Since 2018 we have a specific audit programme for the primary sector (meat, horticulture and fish).

In 2022 we audited more than 306 own-brand suppliers. 88% of all our audited suppliers pass the assessment satisfactorily. The rest implemented the necessary corrective measures or ceased to be approved as an EROSKI supplier. In addition, we audited 41 production sites of suppliers of other brands, with 68% of audits being satisfactory.

In addition, some of our suppliers have external certifications that include above-standard consumer safety controls and requirements. For example, we have 87 fresh products with the Global G.A.P. seal, which requires additional food safety controls and is recognised by the Global Food Safety Initiative (GFSI); and 279 of our textile or drugstore products comply with the Oeko-tex 100 standard, which guarantees that there are no substances harmful to human safety in the fabrics.

Product control plan

We have a double layer of quality control in place for all categories of our products and services, as we carry out comprehensive analytical controls in addition to those carried out by suppliers and manufacturers.

In 2022, we tested 33,375 samples, 97% of which were successful. The types of analysis we carry out are:

- **Chemical.** Ensures the absence or presence in appropriate quantities of substances relevant to health and safety.
- **Microbiological.** It guarantees the absence of pathogens, as well as the hygiene and freshness of products and facilities.
- **Genetic.** It identifies animal and plant species and detects genetically modified organisms (GMOs).

In addition, in 2022 we have externally certified the fuel quality of 100% of our filling stations with the Intertek laboratory.

Samples per analytical programme analysed in 2022

| Analytical programme | 2022 | 2021 | 2020 |
|--|--------|-------|-------|
| Oils | 90 | 135 | 82 |
| Trans fatty acids | 0 | 10 | 25 |
| Acrylamide | 103 | 156 | 174 |
| Additives (artificial colourings, sulphites in crustaceans, nitrates and nitrites) | 78 | 0 | 80 |
| Water | 225 | 100 | 47 |
| Allergens | 410 | 486 | 437 |
| Comparative sensory fruit analysis | 142 | 594 | 573 |
| Campylobacter | 22 | 0 | 47 |
| Fuels | 299 | 170 | 179 |
| OCU Comparisons | 27 | 12 | 0 |
| Pollution | 99 | 69 | 0 |
| Control of listeria on surfaces | 3,211 | 2,712 | 2,345 |
| Surface control in stores | 15,646 | 5,650 | 836 |
| Drugstore and Cosmetics | 130 | 203 | 109 |
| Own packaging | 544 | 397 | 276 |
| Study kitchen dishes | 117 | 0 | 0 |
| Complaints study | 38 | 12 | 0 |
| Lifespan studies | 529 | 962 | 115 |
| Eroski NATUR fruit physico-chemicals | 473 | 371 | 682 |
| Broken fruit | 80 | 0 | |
| Ice | 166 | 183 | 193 |
| Histamine | 56 | 33 | 21 |
| Eggs | 92 | 63 | 67 |
| Humidity hams | 52 | 8 | 34 |
| Species identification | 61 | 64 | 77 |
| Milk | 39 | 0 | 0 |
| Listeria | 640 | 39 | 36 |
| Risky premises | 1,412 | 195 | 210 |
| Manipulated | 510 | 0 | 0 |
| Butcher's handling | 661 | 1,207 | 1,485 |
| Delicatessen products | 1,994 | 514 | 2,304 |
| Masks | 3 | 536 | 0 |
| Heavy metals | 10 | 2,170 | 0 |
| Mycotoxins | 62 | 5 | 14 |
| Microbiology in cheese | 16 | 103 | 66 |
| General microbiology pathogens and hygiene | 259 | 65 | 88 |
| Honey | 14 | 12 | 11 |
| Packaging migration | 3 | 18 | 6 |
| Bivalve molluscs | 30 | 16 | 13 |
| Non-food | 643 | 714 | 982 |
| GMO | 0 | 36 | 39 |
| Meat/meat preparations | 1,745 | 140 | 0 |
| Phytosanitary wastes | 843 | 698 | 363 |

| Analytical programme | 2022 | 2021 | 2020 |
|---|---------------|---------------|---------------|
| Meat and fish medical waste | 231 | 229 | 158 |
| Salmonella | 398 | 385 | 365 |
| Monitoring fruit and vegetables | 168 | 22 | 30 |
| Sushi Stands | 72 | 114 | 72 |
| Nougat | 123 | 62 | 23 |
| Verification of technical specifications | 439 | 712 | 624 |
| Juices | 370 | 355 | 67 |
| Total | 33,375 | 22,906 | 13,374 |
| Total number of unsatisfactory tests | 1,050 | 440 | 809 |
| % samples NOT satisfactory | 3.1% | 1.9% | 6.0% |

In terms of cases of non-compliance with regulations, there have been five sanctioning proceedings relating to the quality and safety of products and services. We have also received 21 requests to provide information or to remedy some action.

Food alert management system

We have a system for rapid detection of potentially unsafe products. With the information we obtain from our own controls and those of our suppliers, the information provided by consumers and the close cooperation with the authorities, we take action, if necessary, by withdrawing products from our stores.

Towards a healthy and balanced diet

GRI 416-1

Food safety is the basis of our daily work. But our objective is, once this guarantee of safety has been established, to make it easier for consumers to adopt and follow a healthy diet, where the necessary food groups are present in a balanced way in terms of quantity and frequency of consumption. In doing so, we are guided by the patterns of the Mediterranean diet, and we follow and encourage the recommendations of health and nutrition experts. In addition, we promote information and transparency with consumers as a tool for change towards healthier consumer habits.

Nutritional improvement of our products

We seek to improve the nutritional composition of our own-brand products and carry out various actions to this end:

- In 2021 we completed the elimination of palm oil from our products, with 308 products reformulated, and in 2022 we maintained this, with no palm oil in the composition of any of our newly launched products.
- We have made a restrictive adjustment to the policy on the use of coconut fat in our own brand.
- In the development of new products, we maintain the criteria of the Spanish Agency for Food Safety and Nutrition (AESAN) with regard to reducing the presence of those nutrients related to the most widespread pathologies in our society (cardiovascular diseases and obesity): sugar, fat, saturated fat and salt.
- We have reformulated products based on the Nutri-Score. This front-of-line nutrition labelling system provides users with clearer nutrition information, and it is also a very useful tool to guide the nutritional improvement of products, so that we have more and more A and B products, and fewer D and E products.

As a result, in 2022, 70.3% of our own-brand range had a Nutri-Score A, B or C rating. In addition, we also have 186 low-fat, 62 low-sugar, 36 low-salt and 140 high-fibre products. In 2022, A, B and C products accounted for 80.7% of units sold and 73% of total sales of Nutri-Score products, an increase of 0.94 and 1.32 percentage points from 2021 data, respectively.

We also encourage sales of own-brand products with higher nutritional quality, expressed through Nutri-Score front-of-pack nutrition labelling or which are in the food groups recommended for daily or weekly consumption according to the food pyramid.

Tracking 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. Analysis of the 2022 data has allowed us to observe an improvement in the share of sales of the products at the base and top of the pyramid (healthier foods, recommended for daily and weekly consumption, respectively) compared to the occasional food groups at the top of the pyramid (less healthy products). So, between 2017, the year prior to the approval of the 10 EROSKI Commitments, and 2022, there was an increase of 0.88 percentage points in sales and 0.67 percentage points in units sold in the middle and lower part of the pyramid, which is very positive. This trend, which has been sustained over time, has had two cyclical ups

and downs: the first, due to the COVID-19 pandemic in 2020, which altered consumption habits and transferred a large part of what would normally be consumed in the catering industry to the home; and, subsequently, the inflationary economic situation in 2022, which has changed the purchasing *mix* of consumers, putting pressure on the presence of healthier products in their baskets, seeing processed products less recommended for healthy eating assuming greater weight.

Information and transparency

Doing things well, but not communicate them clearly is to fall short. So is doing it without listening to the concerns, needs or proposals of our clients. That is why we are committed to clear, transparent communication that does not hide what is relevant, and to actively listening to our customers, citizens and other stakeholders.

Besides, only an educated consumer can make a free and appropriate choice. There is no point in doing all the above if at the moment of truth, the consumer does not have the opportunity to choose because they do not have the right distinctions and knowledge about health and sustainability, due to lack of information, difficulty in accessing it, high degree of technicality of that information, etc.

In addition to its consumer information activities aimed at the general public, EROSKI has developed other additional proposals linked to its customer status. The vocation is to integrate this need into the business relationship, as the best way to embed training and information at the heart of the activity.

Labelling: more and better informed

GRI 2-27; 417-1; 417-2; 417-3; 3-3

Consumers are increasingly seeking information about the products they buy. Aware of this, at EROSKI we work to offer broad, complete and truthful information on the composition of our products, while at the same time informing about the benefits of maintaining a varied and balanced nutrition.

Thus, 100% of our products' labels comply with the requirements of current legislation and also the requirements and policies of our own brand. For example, in food, it includes the list of ingredients, allergens, nutritional information, best-before or expiration dates, batches, special storage and use conditions, etc. We also include additional information with pictograms that facilitate the

identification of allergens and nutritional information systems such as the Nutritional Traffic Light and Nutri-Score.

In the event that, due to an error in the production chain, there is a fault concerning 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. In 2022 we detected 139 labelling non-conformities. An increase compared to previous years has been observed due to a reinforcement of AESAN controls on allergens. In this respect, we contact the supplier to confirm the updated composition of the product and update the labelling in case of deviation.

It is our aim that the information on the labels is easy and clear to understand. Reviews and active listening to consumer feedback allows us to optimise the way we incorporate information on labels. In 2022, 2,496 customer complaints were received in relation to incorrect labelling, such as misleading information or incorrect pricing. This was down 36% on the previous year. There was one sanction on labelling and one on marketing.

We are also working to improve the information contained in brochures, on store signs and on the website. In 2022 the number of complaints about marketing communications (offers, promotions, etc.) was 4,364, down 16% on 2021.

Complaints, instances of non-compliance and sanctions in the area of labelling and marketing

| Type of incident | 2022 | 2021 | 2020 |
|---|-------|-------|-------|
| Labelling non-conformities | 139 | 113 | 91 |
| Customer complaints related to incorrect labelling | 2,498 | 3,904 | 5,931 |
| Non-monetary labelling and marketing fines or penalties | 2 | * | * |
| Customer complaints about marketing communications | 4,364 | 5,207 | 8,111 |

*In previous years, only significant non-monetary fines or penalties, which we consider to be those classified as 'very serious' by management, were reported, of which there were 0, as in 2022. But this year we included all of them, regardless of their classification.

Nutri-Score and the Nutritional Traffic Light: EROSKI's advanced nutritional information system

Nutri-Score labelling is one of the advances that allows consumers to have clear and accurate information on the nutritional composition of products. It is worth noting that at EROSKI we were pioneers in the implementation of this system in 2018, after surveying 10,100 people.

In 2022, 1,883 own-brand products have Nutri-Score labelling, which is available on all own-brand packaging eligible for Nutri-Score labelling.

The Nutri-Score labelling system, validated by the Ministry of Consumer Affairs, 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), through yellow C, in the intermediate position.

This colour code allows consumers to easily identify the overall nutritional value of each product. This way, they can compare similar products and make better choices, without losing the detailed information per nutrient provided by the nutritional traffic light.

The Nutri-Score labelling (which summarises its rating in a coloured letter) complements the information (analytical, broken down by serving and nutrient) provided by the Nutritional Traffic Light available on our own-brand products since 2007. This tool provides information on the nutritional contribution of calories and nutrients relevant to public health (fat, saturated fat, sugars and salt) in a serving of the product, 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 a 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 on the front of the pack and provides information on the amount of calories and the four most relevant health-related nutrients per serving: fat, saturated fat, sugar and salt.

Purchasing-based nutrition report

To achieve our goal of contributing to the health and well-being of consumers, we have a pioneering health programme, EROSKI Club, which offers free personalised

information and incentives for a healthier and more balanced diet and shopping to all our Customer Members.

In 2022, 32,734 people used this nutritional information service based on their purchases registered on their EROSKI Club card.

This report provides a detailed and personalised analysis of how household purchases are in line with 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.

Our Ekilibria programme 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.

In addition, throughout 2022, EROSKI Club has regularly sent health-related information and activities to 643,391 Members and 65,348 have actively participated in our healthy eating challenges. One of the initiatives launched is *#AlimentaLoQuePiensas*, a comprehensive content project to help guide families towards healthier eating.

Consumer: our health information project

EROSKI Consumer is the information project with which we want to educate and inform our consumers to help them lead a healthy and sustainable life by means of truthful, independent, practical and entertaining information products. Through this publication, available as a printed magazine and a digital information portal, in Spanish, Catalan, Basque and Galician, we deal with issues related to food, food safety and health. We also cover other issues of interest to consumers, relating to the environment, solidarity, pets, new-born infants and savings and the home economy. Annually, we distribute more than 1.3 million print magazines and have more than 38.2 million visits to the web portal. Traffic is impacted by the various and numerous updates of Google's algorithm during 2021 and 2022, as well as the growing relevance of other sources of information beyond traditional search engines (a growing segment of the population, especially younger people, is opting to search for information through social media).

Significant milestones in 2022 included the following:

- Launch of the EROSKI Consumer magazine in digital format, 100% adapted to mobile phones.

- New website www.consumer.es, designed for easier and faster navigation.
- Renewal of the EROSKI CONSUMER Baby Guide, in multilingual format, with more than 100 contents and new multimedia resources (podcast, animated videos, informative videos). All these contents are carried out by recognised experts in their field. We also offer the possibility of subscribing to monthly newsletters with contents adapted to the family's stage of pregnancy or upbringing.
- New Camino de Santiago Guide, with all the updated paths and routes and new practical features for walkers and hoteliers. Now also available in English.

EROSKI Consumer has been awarded the Euskadi Consumer Award 2022 by the Basque Government, in recognition of our work in favour of responsible consumption and the defence of consumers' rights.

Indicators of digital publishing www.consumer.es

| Digital edition indicator www.consumer.es | 2022 | 2021 | 2020 |
|--|--------------------|--------------------|--------------------|
| Visits per year | 38,229,481 | 50,057,587 | 47,934,018 |
| Newsletter subscribers | 137,707 | 137,097 | 136,954 |
| Culinary recipes | More than 4,600 | More than 4,600 | More than 4,600 |
| Social media followers (Facebook, Twitter, YouTube) | 117,950 | 114,678 | 112,693 |

EROSKI Consumer print edition indicators

| EROSKI Consumer print edition indicator | 2022 | 2021 | 2020 |
|---|-----------|-----------|-----------|
| Copies per year | 1,365,052 | 1,394,912 | 1,372,409 |
| Readership per month | 310,239 | 317,025 | 311,911 |

We care for special dietary needs

We are aware that each and every person is unique and has his or her own needs. That is why we want to cater to those who, due to illness or physical condition, e.g. gluten or lactose intolerance, need adapted products, and to those who require specific attention at certain times in their life cycle, such as pregnant women or senior citizens. We also take into account decisions aimed at maintaining a diet in

accordance with personal values, such as vegetarians, vegans, etc. In short, at EROSKI we want to respond to all these special dietary needs.

Caring for people with coeliac condition

In our aim to serve people with special needs, we have moved forward to offer a better service to people with coeliac disease.

- In 2022 we renewed our collaboration agreements with the coeliac associations of the Basque Country, La Rioja, Catalonia and Navarre, and we have signed a new agreement with the Association of Coeliacs of the Balearic Islands (ACIB). In total, 2,602 members of these five associations have benefited in 2022 from these agreements, which include, among other advantages, a 20% discount on the purchase of more than 200 specially-prepared gluten-free products.
- We continue to work to improve our range of gluten-free products, both our own brand and those of other manufacturers, and currently have 2,359 gluten-free products (1,804 of various brands and 555 guaranteed gluten-free own-brand products).
- We have collaborated in the sponsorship of the initiatives carried out by the associations on International Coeliac Day on 16 May and National Coeliac Day on 27 May. Throughout the month of May, CAPRABO carried out various awareness-raising activities with the Associació Celíacs de Catalunya, such as a prize draw for its own brand of gluten-free products and a competition on social media about coeliac disease and gluten-free food.

New veggie range

In 2022 we worked on the development of a new range of own-brand products with the V-Vegano seal, which responds to the new food demands and consumer tastes. In fact, 44% of Spanish consumers buy vegetarian products and 7.8% of the population over 18 years of age living in Spain is vegetarian. The new EROSKI VEGGIE range now has 17 products specifically formulated to be suitable alternatives for vegan, vegetarian and flexitarian lifestyles.

Attention on allergens

For more than a decade, in addition to complying with Royal Decree 2220/2004 on allergen declarations, we have been providing additional information by including the necessary warning texts on labels in separate visible messages to indicate the potential presence of traces of allergens. In 2022, we had 558 gluten-free, 122 lactose-free, 57 dairy-free and 8 egg-free own-brand products.

Supporting the needs of the elderly

We promote active ageing through a healthy and balanced diet and physical exercise.

As an example, CAPRABO has joined FiraGran 2022, the Fair for the Elderly in Catalonia. The fair aims to promote healthy habits among the elderly. Among the more than 300 activities on offer, there was a walk for the over-60s, where CAPRABO provided water and fruit to the participants.

We have also participated in external working groups, with institutional presence, for senior citizens.

Child nutrition: nurturing the next generation

GRI 413-1; 413-2

At EROSKI, the balanced nutrition of the entire population is a priority, but there are segments that require special attention. The first of these is children, both because of the quantitative relevance (there are more than 5 million children under the age of 12 in Spain) and qualitative significance (it is a population segment that requires special attention when we talk about healthy eating and overweight or obesity). Indeed, childhood overweight and obesity is a health problem of concern to families and society, as revealed by EROSKI Foundation's ENPE Study and confirmed by other studies. This problem will be even greater in the future if the problem is not prevented and tackled. That's why we want to help children eat a healthier and more balanced diet. With this challenge in mind, we are pursuing several lines of work:

- We have a specific children's range, which allows us to develop selection criteria ensure we meet their needs and know the number of products available in our commercial offering.
- We have adapted our advertising on children's products to the Code for the Regulation of Food and Drink Advertising aimed at minors, obesity prevention and health (PAOS Code), included in the NAOS strategy of the Spanish Agency for Food Safety and Nutrition. We have also made packaging modifications to own-brand products beyond the requirements of the PAOS Code.

- We have developed a specific content plan for young families, with children between 0 and 12 years old, which is disseminated through our different communication channels.
- We train around 150,000 schoolchildren a year in healthy and responsible eating habits.
- We also organise gastronomy workshops for primary schoolchildren in our stores in collaboration with the Basque Culinary Center.
- We regularly measure and assess childhood overweight and obesity in schools.

Also, EROSKI Foundation has participated as an expert in the development of the 'National Strategic Plan for the reduction of childhood obesity 2022 - 2030', an initiative of the High Commissioner for the Fight against Child Poverty, which was presented in June 2022.

Study on childhood overweight and obesity

EROSKI Foundation and CAPRABO, in their firm intention to contribute to the promotion of a healthy lifestyle and the prevention of childhood overweight and obesity, launched in an action to measure and periodically monitor the prevalence of these phenomena in Spain in 2021. This project seeks to:

- Make available to society a dynamic indicator, maintained over time, of the prevalence of obesity and overweight in various autonomous communities, which can be updated annually to monitor these health problems.
- Provide schools with a reliable indicator that allows them to ascertain the prevalence of these phenomena among pupils, in order to promote educational actions to improve the health of the children in their school.

In 2022, individual reports were drafted and sent to the participating schools with the results obtained and with tailored improvement proposals. A survey was also carried out to gather feedback from the participating centres, in which 100% indicated that they would repeat the experience.

School of Food: knowing more to live better

Since 2013, this EROSKI Foundation initiative has been promoting a balanced diet and healthy lifestyle habits among the public. It aims to serve as a meeting point for health and education professionals, parents, schoolchildren and other citizens committed to improving their diet and lifestyle.

<http://www.escueladealimentacion.es/>

All the information provided is up-to-date and backed by the latest research and by health professionals. The School of Food collaborates with regional governments and with different organisations in relation to health and responsible consumption. It has also been recognised by different entities, such as the Spanish Academy of Nutrition and the NAOS Strategy.

Health education webinars for young families

In February 2022 we launched this new initiative from the EROSKI Foundation School of Food in line with the growing social trend of communicating and engaging online. It allows us to run several meetings throughout the year more efficiently and facilitates a greater impact by being able to view the videos generated after the event.

The webinars are aimed at the adult population in general, although priority is given to disseminating the initiative to our EROSKI Club members, and especially to the segment of young families with children, and to our employees.

The audience for the 7 webinars we ran in 2022 exceeded 1,600 participants between the live attendees of each event and the subsequent views of the videos on YouTube. They also led to 6,408 visits to the School of Food website and 206,317 impressions on EROSKI's social media.

Food and Healthy Habits Education Programmes (PEAHS)

Education is the foundation for moving towards healthier nutrition, which prevents health problems for children. At EROSKI, we attach great importance to educational programmes aimed at encouraging healthy eating and promoting healthy lifestyle habits. That is why we are present in schools to disseminate guidelines for better nutrition. The pandemic drove the digitisation of programmes and also interactivity. In 2022 we restarted in-store workshops in some provinces, after they had been halted due to COVID-19.

The educational programmes of CAPRABO and VEGALSA-EROSKI are integrated in the EROSKI Foundation.

Indicators of Food and Healthy Habits Education Programmes

| Educational programme indicators | Year 2021/2022 | Year 2020/2021 | Year 2019/2020 |
|----------------------------------|----------------|----------------|----------------|
| Schools | 159,442 | 126,839 | 126,002 |
| Colleges | 1,853 | 1,616 | 1,019 |
| Workshops | 119 | 0 | 522 |

Energy to Grow

The aim of this EROSKI Foundation programme is to tackle the high rates of childhood obesity and to disseminate healthy nutrition habits among children. For this purpose, it has teaching materials for three age levels. From 3 to 6 years it includes games and stories; from 6 to 8 years it includes material for five didactic units, and from 8 to 12 years it includes 10 didactic units. Two practical workshops are also held outside the classroom, with visits to stores and a cookery classroom.

The contents of the programme have been drawn up by a Scientific Committee made up of professionals from the fields of medicine, nutrition and dietetics, psycho-pedagogy, pedagogy and sustainability.

In 2022 we maintained the blended learning programme, with more digital content to make it more engaging, interactive and efficient.

Drawings for better eating: Imagine Food

As part of our Energy to Grow programme, which we run to raise awareness among children and their families of the importance of following a balanced and healthy diet, we organised a drawing competition: 'Imagine Food'.

In 2022, the digital book was published with the recipes of the 30 finalists in the fourth edition of the 'Imagine Food' competition held in 2021 in collaboration with the Basque Culinary Center.

Choose Good, Choose Healthy: CAPRABO with young children

This is CAPRABO's healthy eating education programme for children aged 2-12 years. The programme is based on CAPRABO's Ten Commitments to Health and Sustainability and is supported by expert dieticians-nutritionists, pedagogues and teachers. The aim is to show children how to eat better from the moment they start shopping.

In 2022, workshops for primary schoolchildren in CAPRABO stores, run by nutritionists, were also resumed. As a novelty this year, some of the workshops were guided by the school's own teachers, who had previously received the necessary materials for the workshop. During the Waste Prevention Week organised in November, workshops were also used to raise awareness among children about the importance of reducing, reusing and recycling.

As part of the Choose Good, Choose Healthy programme, World Fruit and Vegetable Day was also celebrated for the seventh consecutive year. The aim is to raise awareness among families about the importance of healthy eating, especially among children. Together with fruit supplier AM Fresh Iberia, 20,970 pieces of fruit were given out to the children who visited CAPRABO supermarkets in Catalonia. This edition also featured a competition on social media, 'Consuming Fruit and Vegetables has a Prize' to promote healthy habits.

VEGALSA-EROSKI educational programmes

At the start of the 2022/2023 school year in September 2022, VEGALSA-EROSKI restarted programmes such as Visit Your Supermarket, to promote healthy lifestyle habits and responsible shopping; and *Mates En Tu Súper*, where children visit the supermarket to learn how to do their shopping.

5 Commitment to environmental sustainability



EROSKI more sustainable

- Commitment to **carbon neutrality by 2050**.
- More than **40% reduction** in Scope 1 and 2 greenhouse gas **emissions** since 2017.
- More than **1,400 organic products**.
- More than **15% plastic reduction** in our own-brand packaging.
- **97% of waste** destined for **recycling or recovery**.
- **50% reduction in energy** consumption at the Lakua-Arriaga stores, a benchmark for our new energy model.

Responsible environmental management

GRI 2-27

At EROSKI we are convinced that caring for our natural environment is crucial to both for the success of our activity and promoting a healthy society. We are conscious of our unwavering responsibility for the environment and want to promote this commitment throughout our value chain.

For this reason, in addition to complying meticulously with the legislation in this matter in all areas of activity, we strive to develop an environmental management

system that identifies, characterises and minimises the main negative environmental impacts and enhances the positive impacts generated by our activity.

Environmental Policy

GRI 2-23; 3-3

We focus our efforts on minimising the impact on climate change, the sustainable use of natural resources, the promotion of the circular economy for the use of waste and the preservation of biodiversity, based on the following principles:

- Maintain a proactive attitude, which, in addition to guaranteeing compliance with current environmental regulations, will lead us to acquire more ambitious commitments.
- Prevent pollution by systematising our environmental management in a way that allows us to control and avoid or reduce the environmental impact associated with our activity.
- The environmental management system is based on the continuous improvement of the most relevant environmental aspects for the organisation. To this end, we annually set quantifiable objectives and allocate the necessary resources to achieve them.
- Include the environmental variable in the research and development of the products and services we offer, seeking the profitability of the environmental actions we implement and identifying new business opportunities.
- Sustainable development requires collaborative attitudes and participation by all. To this end, information and training of people are essential at all levels of the organisation.
- Establish fluid communication channels with authorities, the local community, sectoral organisations, suppliers and consumers to ensure permanent and transparent dissemination of the impacts of our activity, as well as the resources and technologies we use to minimise them.

Sustainable objectives

GRI 2-23; 201-2

In line with our Environmental Policy, we are working on different lines of work:

- Incorporate products made in a more environmentally friendly way in our commercial offer (which also includes improving their packaging) and promote bulk sales. To this end, we work on the environmental traction of our supply chain.
- Move towards environmental transparency in relation to our products and services to facilitate conscious responsible purchasing by our customers.
- Improve our processes and logistics centres to be more efficient and use cleaner vehicles and equipment.
- Move towards an eco-efficient shop model with the incorporation of energy efficiency measures, self-consumption, reduction of water consumption or other materials.
- Orienting our waste management towards a circular economy model and working to minimise food waste.
- Raise awareness and educate consumers to join forces to protect the environment and the biodiversity of our surroundings.

We are therefore making progress towards our commitment to be a net zero greenhouse gas emitting company by 2050.

This climate neutrality target established in 2021 is aligned with meeting the Sustainable Development Goals adopted by the United Nations (UN) in 2015, compliance with the principles of the UN Global Compact and our adherence to the EU Code of Conduct for Responsible Marketing and Food Business Practices.

Thus, as part of our 10 Commitments to Health and Sustainability set in 2018 and the roadmap we are following with this forward-looking approach, we have set ourselves targets that push us towards a progressive improvement of our environmental impact:

- Reduce our CO₂ emissions by 25% by 2025 to minimise our impact on climate change through the efficiency of our equipment and processes, increased use of renewable energy and more sustainable procurement.
- Reduce by 20% the tonnes of conventional plastic packaging we place on the market by 2025, with a view to minimising the potential pollution this material generates in the marine and terrestrial environment.

- To have zero waste in our activity to generate a positive environmental and social impact through the donation and reuse of the food we do not sell.
- Improve the circularity of our products and waste through the eco-design of our own-brand packaging so that it is 100% recyclable by 2025 and by recycling and valuing the waste we generate.
- Incorporate environmental certifications in our products to guarantee that their production processes are respectful of the environment and animals, a requirement for all the products of our EROSKI NATUR brand. We will also continue to expand the range of organic products, with animal welfare and other good agricultural or manufacturing practice seals, in parallel with facilitating the training of our suppliers to jointly meet the challenge of carbon neutrality.

Environmental risk management

GRI 307-1

At EROSKI we include environmental risks in our risk analysis from two perspectives: the management of environmental crises and claims; and compliance with the obligations arising from legislative changes and new regulatory frameworks with regard to environmental risks. In this regard, our Criminal Risk Prevention Plan includes the identification of crimes against natural resources and the environment (articles 325 to 328 of the Penal Code). It identifies risk behaviours, prevention measures and specific control to be carried out.

We have an Environmental Liability policy with an aggregate annual limit for all coverage of 10 million euros and a limit per claim for all coverage of 5 million euros.

There is no record of significant fines or non-monetary penalties for non-compliance with environmental laws or regulations in 2022. A significant sanction is a sanction classified as 'very serious' by the administration issuing the sanction.

Climate change risks and opportunities

GRI 2-27; 201-2

Climate change is an inescapable reality that we face as a society. Businesses are not exempt from being affected by its consequences, so identifying potential risks may not only reveal threats but also opportunities. Organisations are called upon to innovate more efficient and environmentally responsible business models, products and processes that meet environmental protection standards and are geared towards decarbonisation.

At EROSKI we adhere to best practices recommended at national, international and sectoral level and with the current legal framework, in order to adapt to this situation and to incorporate policies, actions and processes aimed at responding to this challenge.

Law 7/2021 of 20 May on climate change and energy transition, which entered into force on 22 May 2021, has provided a lever to drive the necessary organisational changes. In order to take steps towards compliance with the legislation, among other things, we have focused on analysing and disclosing the risks and opportunities with financial impact arising from climate change. In this regard, we continue to work in 2022 in line with the Financial Stability Board's Task Force on Climate-Related Financial Disclosures (TFCD) risk and opportunity disclosure framework.

In order to identify the risks and opportunities arising from climate change, we have started by analysing possible climate scenarios, market trends and the energy and regulatory framework that could affect our activities and business units. In the specific case of the analysis of climate scenarios, we have carried out a literature review of publications, taking as a reference the scenarios proposed by the United Nations Intergovernmental Panel on Climate Change (IPCC), namely RCP4.5 (moderate scenario) and RCP8.5 (intensive scenario).

Thus, the analysis includes both one-off acute climate hazards (heat waves, torrential rains and floods, etc.) and chronic climate hazards (persistent droughts, variations in temperature and rainfall patterns, etc.). Possible transitional risks towards a decarbonised economy, understood as those related to political/legal, technological, market or reputational changes, are also assessed. To do so, we analysed, among other sources, the trends identified by EROSKI in its internal studies, different foresight documents from the International Energy Agency (IEA) and the scenarios:

- **STEPS (Stated Policies Scenario):** Scenario reflecting the current policy configuration based on a sector-by-sector assessment of the specific policies that are in place, as well as those that have been announced by governments around the world.
- **SDS (Sustainable Development Scenario):** Integrated scenario specifying the pathway towards the goal of: ensuring universal access to affordable, reliable, sustainable and modern energy services by 2030 (SDG 7); substantially reducing air pollution (SDG 3.9); and taking effective action to combat climate change (SDG 13).
- **NZE2050 (Net Zero Emissions by 2050 Scenario):** Scenario that sets out a narrow but achievable pathway for the global energy sector to achieve net zero CO₂ emissions by 2050. It does not rely on emission reductions external to the energy sector to achieve its targets.

Among the climatic risks – punctual or chronic – that may affect EROSKI, we have distinguished between those that may directly concern our operations, infrastructures and workers, and those that may affect our supply chain and, particularly, our suppliers of fresh produce.

It should be noted that, in the case of suppliers of fresh produce, at EROSKI we work mostly with national suppliers (97%), so we take into account the possible effects of climate change at national level.

At EROSKI, we are aware that a more in-depth study could be carried out on the impacts at regional level where our operations are concentrated or where our supplier companies are located; and another depending on whether the planet is moving towards high-emissions or a more decarbonised scenario. However, we have focused our analysis on the national level by identifying the following climate risks relevant to our activity, based on the Guide to region-specific climate change scenarios for Spain and on the results of the IPCC-AR5 of the Ministry for the Ecological Transition and the Demographic Challenge:

Risk scenarios associated with climate change

| Type | Events | High emissions scenario | Low Emissions Scenario |
|---------|---|--|--|
| One-off | Heavy rains/flooding | Increase in heavy rainfall and flooding events. | |
| | Extreme winds | No major variations are detected, with the exception of a slight increase in the frequency of these events (decrease of the 50-year return value) in the peninsular northwest in summer in the medium (2041-2070) and long term (2071-2100). | |
| | Heat waves | Longer duration and frequency of heat waves. Minor changes would occur in Galicia, the Cantabrian coast and La Rioja, and major changes in the communities of eastern Spain, such as the Region of Murcia, the Balearic Islands and especially the Canary Islands. | |
| Chronic | Changes in rainfall patterns and droughts | Precipitation tends to decrease in most of Spain, with greater decreases in the SW quadrant of the Peninsula and in the archipelagos. | |
| | | Increased dry period (between 1-11 days). Increased frequency and intensity of droughts. | Increased frequency and intensity of droughts. |
| | Temperature changes | The increase is clear and progressive throughout the 21st century, higher in summer and for the highest-emissions climate change scenario. The maximum and minimum temperatures in summer and autumn show a more intense increase than those in winter and spring, with the warming being greater in inland and eastern areas than in northern parts of the peninsula. | |
| | | By the end of the 21st century, in peninsular Spain, the proportion of warm days is expected to increase by almost 50%. | By the end of the 21st century, in peninsular Spain, the proportion of warm days is expected to increase to around 24%. |
| | | In the middle of the century, maximum temperature increases of between 2 and 3°C, exceeding +3.5°C in the southeast of Andalusia. | In the middle of the century, an increase in maximum temperatures of between 1 and 2°C, lower in coastal areas and higher in inland areas of Andalusia, Castilla la Mancha, southern Aragon and the Community of Madrid. |
| | | By 2100 the increase could reach 4.2 – 6.4°C. | By 2100 the increase could reach 2 – 3.4°C. |

The increase in heavy rainfall and floods, as well as other extreme weather events, can lead to higher insurance premium costs and, if such an event were to occur, can result in repair costs for damage and malfunctions to our infrastructures, be it stores or other facilities.

Among the chronic risks, the average temperature increase (including occasional episodes of heat waves) can have a direct impact on us, by progressively increasing the costs of air conditioning in stores and maintaining the cold chain. According to some studies, cooling-related energy consumption is expected to increase by 14% of the degree-days¹.

Likewise, our supplier companies may be affected by these weather events, impacting their production and transport processes. This could result in increased costs for EROSKI for the purchase of products, such as the need to look for new alternative suppliers.

These new climate conditions are expected to have an impact on the agricultural sector. In this way, we have identified the main impacts that we consider may affect agricultural activity:

- Decreased production of some crops due to increased temperature rises leading to increased water stress.
- Changes in yields and quality of crop, livestock and forestry products due to changes in seasonality and climate variability.
- Limitation of available space suitable for certain crops due to soil degradation and desertification.
- Increased occurrence of pests and diseases in both crops and animals.
- Lower productivity of livestock products due to the impact on animal welfare of excessive heat or loss of pasture productivity.
- Impact on fisheries, shellfish and aquaculture resources.

The potential for the emergence and increased transmission of new epidemic diseases as a result of climate change, due to changes in the distribution of disease-transmitting vectors, should be highlighted. This is a relevant issue to take into account because of the impact of the COVID-19 pandemic.

¹ The cooling degree-day is a unit of measurement designed to quantify the energy demand required for cooling buildings and is usually defined as the number of degrees above 18 °C average daily temperature.

With regard to transitional risks (political/legal, technological, market or reputational), we have identified the following:

Transitional climate change risks and their potential impact for EROSKI

| | Transitional risks | Potential impact |
|-----------------|--|--|
| Political/Legal | Increasing existing and emerging regulation related to climate issues. | <p>Increasing global awareness and concern about the impact of climate change and international commitments result in a growing body of regulation that will affect all sectors of activity.</p> <p>The European Commission has committed to net zero emissions by 2050 and reducing emissions by 55% by 2030 and as part of this commitment has launched Fit For 55, a major legislative package on green transition affecting all areas of the economy and society and serving to articulate during the current decade the path that the EU should follow to achieve carbon neutrality by 2050. At the state level, Law 7/2021 on Climate Change and the Energy Transition makes it clear that the fight against climate change and the energy transition entails technological transformations and changes in industry. The same is true at the regional level, where many governments are passing their own climate change laws with different requirements depending on the territory.</p> <p>All of this will surely translate into the need to make investments for decarbonisation and technological and process changes in EROSKI and our supply chain, which we will continue to face in the coming years. An example of this is the need to comply with European directives for the elimination of fluorinated gases in refrigeration equipment in supermarket refrigerators and air-conditioning systems, which will be banned from 2030.</p> <p>In addition, many of these standards are likely to involve expanded monitoring and reporting requirements in areas related to climate change mitigation and adaptation.</p> |

| | Transitional risks | Potential impact |
|------------|--|---|
| | Carbon pricing mechanisms | <p>Although EROSKI is not currently included in the European Emissions Trading Scheme, the emergence of possible carbon taxes applicable to products or services related to our activities may affect our direct and indirect costs. Similarly, the potential impact of the "border carbon adjustment mechanism", which the EU plans to start implementing from 2025 and which will affect products imported from countries with lower climate standards than those in Europe, needs to be analysed.</p> <p>Furthermore, given that as a company we have set ourselves the goal of reaching carbon neutrality by 2050, we will foreseeably have to invest in carbon projects to neutralise part of our emissions, without ruling out the acquisition of offset projects in the transitional period. There is currently significant inflation in the price per tonne of carbon from these projects and this is likely to continue to increase in the coming years, so this variable should be considered within the company's overall carbon strategy.</p> |
| | Increased supply and raw material costs | <p>The analysed future policy scenario models (SDS) foresee an increase in fuel, electricity and water prices. In fact, such rises can be caused by both climate change-related causes and geopolitical tensions. In the first case, these increases can be driven either by carbon taxes or by other fiscal policies that discourage the consumption of carbon-emitting energy sources or to encourage resource efficiency. In addition, passing on the costs of adapting production and supply infrastructure to the consumer will have an impact on costs.</p> <p>Higher fuel prices may affect freight transport costs, while higher electricity costs would have an impact on direct operating costs of stores and other facilities. The increase in the price of water may have an impact on the costs of certain food and other products.</p> <p>Similar impacts can be caused by higher prices for certain raw materials or agricultural products.</p> |
| Technology | Transition costs to a low-carbon economy | Beyond legal compliance, the transition to a low-carbon economy may imply the need to reorient the business or diversify activities, for example by developing new shopping experiences (whether face-to-face, virtual or hybrid). These changes will obviously require investment and will involve changes to stores and distribution platforms; and there will also be a risk associated |

| | Transitional risks | Potential impact |
|--------|-------------------------------|--|
| | | <p>with the implementation of any innovation about which there may be some uncertainty as to the success thereof.</p> <p>Furthermore, the global trend and the commitments made towards decarbonisation may imply the need to make adaptations to our installations. These include new modes of mobility by increasing the number of charging points for electric vehicles and the creation of 'hydrogen plants' for hydrogen supply as well as the electrification of air conditioning systems (replacement of boilers with heat pumps) and the installation of energy storage systems.</p> <p>Similarly, over the longer term, other innovations or technological needs may emerge that have yet to be defined and may have a similar impact to those already envisaged for the medium term (e.g. technologies for direct sequestration of carbon from the atmosphere).</p> |
| Market | Changes in consumer behaviour | <p>More and more studies show a clear trend among consumers towards a greater preference for companies and brands with values and attributes that focus on sustainability. In this regard, 72% of Spaniards would be willing to switch from one store to another that was more environmentally friendly, which gives an idea of the potential impact of not making sufficient progress in this field.</p> <p>Consumers are also demanding more information and greater transparency from brands, which translates into increased measurement on reporting requirements, but also changes in labelling and communication policies, such as labels similar to the Nutri-Score but with information on the level of environmental impact of products.</p> <p>Climate change may also bring significant changes in consumption patterns for which companies must be prepared to respond in time. Examples of this are the growth of interest in alternative proteins or, in the case of the travel sector, emerging trends such as "flight shaming".</p> <p>All these aspects will translate into a need for investment to avoid loss of market share.</p> |

| | Transitional risks | Potential impact |
|--------------|--|--|
| Reputational | Reputational impacts of inaction on climate change | <p>Consumers and other stakeholders in general are increasingly sensitive and punish cynical greenwashing and carbon washing exercises as well as companies affected by controversies related to sustainability issues. This may affect both EROSKI and the brands that manufacture the products we distribute, leading to increased demand in our stores. Sustainability management in our supply chain is therefore just as important as the sustainability management we apply to our own direct activities.</p> <p>There may also be an impact if stakeholders and consumers, in particular, perceive that we are not responding adequately or sufficiently to the climate emergency, either through our own operations or through the products and services we offer.</p> <p>In addition to the impact this could have on the reputation of our brands, it may also affect our ability to attract the best people to our stores, distribution centres and head offices.</p> |

However, EROSKI's business model and many of the initiatives that we have been developing for some time now can improve our resilience to these risks without this meaning that we should not keep working to mitigate them.

According to the risk analyses carried out, as we are located in Spain, a country less vulnerable to climate change, it is estimated that the impacts will be less than if we had operations in other latitudes. This also applies to our commercial suppliers, 60% of whom are local (and the vast majority of whom are domestic). Our business model has also established that the distribution circuits and our largest logistics centres are located in the northern part of the peninsula, a region where climate risks are expected to be less intense. In addition, we have made great progress in the decarbonisation of our logistics activities, recognised with the second Lean&Green star. At the same time, we have made significant investments in energy efficiency in our stores and worked to reduce our corporate carbon footprint, with several initiatives to improve our eco-efficiency aligned with our sustainability policies. We have a strong commitment to transparency and communication with our customers, which is why we have continued to make progress in both the nutritional and environmental labelling of own-brand products. We pioneered the publication of our branded product claims in 2020, and in 2022 we pioneered the addition of Planet-Score labelling on a dozen foods in our stores.

At EROSKI we have assumed that climate change is not only a threat but also presents itself as an opportunity for us to go even further in energy efficiency and logistics efficiency actions in our operations, to diversify our energy sources to move towards decarbonisation and, above all, to promote innovation and diversification in the services and products we offer under more sustainable and responsible standards. In this regard, we are directing all our actions and initiatives towards a greater goal: to contribute to improving our resilience to climate change-related risks.

Greenhouse Gas Emissions (GHG): our carbon footprint

GRI 305-1; 305-2; 305-3; 305-4; 305-5

For EROSKI, the transparency of our commitments and our climate and environmental performance is essential in order to have the most objective and truthful information possible to enable us to make the best decisions and implement the most efficient and timely actions.

We have been reporting our carbon footprint for years for direct and indirect emissions from energy consumption, progressively incorporating information on the rest of the indirect emissions. In this regard, we have the challenge, in 2023, of calculating an initial rough figure for our complete organisational footprint, which will allow us to further specify our roadmap towards carbon neutrality, especially with regard to our supply chain.

By 2022 we reduced the total carbon footprint by 5% for the currently calculated scope. Since 2017, the year before we assumed our 10 Commitments to Health and Sustainability, the reduction has been 42%, far exceeding the 25% reduction target set for 2025. To the extent that we have the full scope of our GHG emissions, we will be able to determine the overall evolution of our carbon footprint.

Type of GHG emissions considered in the carbon footprint and source of origin

| Direct emissions | Indirect emissions | |
|---|---|---|
| Scope 1 ² | Scope 2 | Scope 3 ² |
| Emissions from mobile combustion <ul style="list-style-type: none"> - Fuel consumption during logistics transport by road and sea through subcontracted companies. - Production of diesel consumed in road transport in logistics. | Indirect GHG emissions from imported energy <ul style="list-style-type: none"> - Emissions associated with electricity consumption. | Emissions caused by transit of workers and customers to sites <ul style="list-style-type: none"> - Fuel consumption in road and air transport of workers and emissions associated with their overnight hotel stays. - Production of diesel consumed on business trips. |
| Stationary combustion emissions <ul style="list-style-type: none"> - Natural gas combustion in own installations. - Diesel fuel consumed by the platforms' accessories: generators, water pumps, etc. | | Emissions from drinking water supply and wastewater treatment <ul style="list-style-type: none"> - Drinking water consumption |
| Direct fugitive emissions in anthropogenic systems <ul style="list-style-type: none"> - Refrigerant leaks in refrigeration systems. | | Emissions caused by the manufacture of consumables used. <ul style="list-style-type: none"> - Paper consumption in head offices, advertising and magazines. |

- Greenhouse gases considered: CO₂, CH₄, N₂O, HFC

² In 2022, emissions from fuel consumption in transport were reclassified following an operational control criterion, as the vehicles and personnel belong to third-party companies contracted by EROSKI to provide this service (in 2021, the financial control criterion was applied and they were presented within scope 3). Scope 3 indirect emissions are a consequence of EROSKI's activities, but from sources it does not own or control. In total, there are 15 categories (items and services purchased, waste generated, use of sold products, etc.), but only a small part of them is included in this report due to data availability. In 2020, maritime logistics transport and overnight stays in hotels during business trips were added. It is planned to continue expanding the activities included in Scope 3 of EROSKI's carbon footprint in coming years. Also, in 2022, the diesel consumption of platform accessories has been added in scope 1.

GHG emissions by source (tonnes CO₂ eq.)

| | 2022 | % 2022 | 2021 | 2020 | 2017 | Variation 2021- 2022 (%) | Variation 2017- 2022 (%) |
|--|------------------|------------|----------------|----------------|----------------|--------------------------------|--------------------------------|
| Direct emissions (Scope 1) | 126,091 | 52% | 132,508 | 153,515 | 181,207 | -5% | -30% |
| Refrigerants | 60,886 | 98% | 66,306 | 83,434 | 117,973 | -8% | -48% |
| Natural gas | 934 | 2% | 1,053 | 1,411 | 1,593 | -11% | -41% |
| Diesel fuel for platform accessories (generators, water pumps...) | 52 | 0.1% | - | - | - | - | - |
| Road logistics transport | 59,540 | 72% | 63,248 | 66,854 | 61,641 | -6% | -3% |
| Maritime logistics transport | 4,679 | 6% | 1902 | 1816 | 0 | 146% | - |
| Indirect emissions from electricity consumption (Scope 2) - National Mix¹ | 109,320 | 45% | 110,041 | 114,433 | 248,366 | -1% | -56% |
| Hypermarkets | 12,692 | 12% | 14,140 | 17,193 | 54,528 | -10% | -77% |
| Supermarkets | 80,398 | 74% | 78,960 | 79,525 | 157,672 | 2% | -49% |
| Platforms | 10,825 | 10% | 11,395 | 12,526 | 21,878 | -5% | -51% |
| Other businesses | 5,405 | 5% | 5,546 | 5,189 | 14,288 | -3% | -62% |
| Indirect emissions due to electricity consumption (Scope 2) - Retailers mix¹ | 97,924 | 40% | 98,569 | 68,660 | 218,141 | -1% | -55% |
| Hypermarkets | 11,369 | 12% | 12,666 | 10,316 | 47,892 | -10% | -76% |
| Supermarkets | 72,017 | 74% | 70,729 | 47,715 | 138,484 | 2% | -48% |
| Platforms | 9,697 | 10% | 10,207 | 7,516 | 19,216 | -5% | -50% |
| Other businesses | 4,841 | 5% | 4,967 | 3,113 | 12,549 | -3% | -61% |
| Other indirect emissions (Scope 3) | 18,143.11 | 7% | 25,002 | 24,110 | 21,547 | -27% | -16% |
| Air and road work travel (combustion emissions) | 5,170 | 6% | 4,437 | 3,808 | 3 | 17% | - |
| Hotel overnight stays | 240 | 0.3% | 230 | 154 | 0 | 5% | - |
| Diesel transport (well to tank) | 11,432 | 14% | 11,372 | 12,056 | 11,064 | 1% | 3% |
| Diesel work transit (well to tank) | 1,001 | 1% | 590 | 497 | 554 | 70% | 81% |
| Business travel by train | 4 | <0.1% | 7 | 0 | 0 | -45% | - |
| Water | 289 | 0.4% | 321 | 330 | 314 | -10% | -8% |
| Paper consumed at EROSKI head office, brochures, receipts and magazines | 7 | <0.1% | 8044 | 7265 | 9612 | -100% | -100% |
| Total (with marketing mix) | 242,158 | | 256,079 | 246,285 | 420,895 | -5% | -42% |

¹ Scope 2 emissions have been calculated in two ways: 1) using the emission factor for electricity as the national emission factor of retailers without Guarantees of Origin; 2) using the emission factor of the retailers contracted by EROSKI in 2022 according to the 2021 electricity labelling of the National Markets and Competition Commission (CNMC). The total figure corresponds to the sum of Scope 1, Scope 2 - retailer mix and Scope 3.

All emission factors used for the calculation of the carbon footprint are reported on p. 199 of Chapter 8 'Commitment to transparency'.

Intensity of the greenhouse gas emissions generated

| GHG emissions (tCO ₂ eq) | 2022 | 2021 | 2020 | 2017 | Variation 2021- 2022 (%) | Variation 2017- 2022 (%) |
|--|-------|-------|-------|-------|--------------------------------|--------------------------------|
| Total | | | | | | |
| g CO ₂ eq/€ net sales | 50.2 | 56.4 | 51.2 | 87.8 | -11% | -43% |
| Kg CO ₂ eq/m ² commercial area | 205.2 | 215.3 | 207.1 | 310.3 | -5% | -34% |
| Scope 1 | | | | | | |
| g CO ₂ eq/€ net sales | 26.1 | 29.2 | 31.9 | 37.8 | -10% | -31% |
| Kg CO ₂ eq/m ² commercial area | 106.9 | 111.4 | 129.1 | 133.6 | -4% | -20% |
| Scope 2 (national mix) | | | | | | |
| g CO ₂ eq/€ net sales | 22.6 | 24.2 | 23.8 | 51.8 | -7% | -56% |
| Kg CO ₂ eq/m ² commercial area | 92.6 | 92.5 | 96.2 | 183.1 | 0.1% | -49% |
| Scope 2 (marketing mix) | | | | | | |
| g CO ₂ eq/€ net sales | 20.3 | 21.7 | 14.3 | 45.5 | -7% | -55% |
| Kg CO ₂ eq/m ² commercial area | 83.0 | 82.9 | 57.7 | 160.8 | 0.1% | -48% |
| Scope 3 | | | | | | |
| g CO ₂ eq/€ net sales | 17.1 | 19.9 | 19.3 | 17.4 | -14% | -2% |
| Kg CO ₂ eq/m ² commercial area | 69.8 | 75.8 | 78.0 | 61.3 | -8% | 14% |
| Scopes 1 and 2 | | | | | | |
| g CO ₂ eq/€ net sales | 46.4 | 50.9 | 46.2 | 83.3 | -9% | -44% |
| Kg CO ₂ eq/m ² commercial area | 189.8 | 194.3 | 186.9 | 294.4 | -2% | -36% |

Actions to promote environmental sustainability

GRI 3-3

We address the drive for environmental sustainability with a collaborative approach that spans our entire value chain. We also seek to involve external actors to ensure that we make progress at all stages of our activity. To this end, and taking our 10 Commitments to Health and Sustainability as our guiding principle, we work on different lines of action covering the design and production of our products and packaging, our logistics activities, our stores, waste management and communication and consumer awareness.

More sustainable products

In order to fulfil our commitment to sustainability, we believe it is essential to collaborate with responsible suppliers who are aligned with our objectives to be able to strengthen the environmental factor in our offering. It is essential for us to ensure that all production processes, from the origin of raw materials to processing, handling and waste management, reduce their environmental impact. This includes, among other actions, the eradication of post-harvest phytosanitary treatments, the certification of our fishmongers with sustainability seals, the control of the use of antibiotics, the incorporation of practices that guarantee animal welfare or the promotion of organic ranges.

We strive to offer our customers products with improved environmental performance through three main lines of work:

- The guarantee of the sustainable origin of products.
- The promotion of local products and local consumption.
- The eco-design of the packaging and products of our own brands.

Certified sustainable origin

In keeping with our mission as an organisation, we have been working from the outset to offer healthier and more sustainable alternatives to consumers. To this end, we rely on various certifications, labels and brands that guarantee production that is more respectful of the environment, animal welfare and terrestrial and marine biodiversity.

Some of the most relevant achievements in 2022 in this area are:

- More than 1,400 organic products in our range of products, including 105 of our own brand.

- 441 counters and 8 fishing logistics platforms certified by the Marine Stewardship Council (MSC) and GLOBAL G.A.P (GGN).
- 456 products from our EROSKI NATUR brand that include certifications such as Global G.A.P., Integrated Production or animal welfare.
- 100% of our canned tuna complies with the principles of the International Seafood Sustainability Foundation (ISSF).
- 17 belle NATURAL products are certified COSMOS Natural by ECOCERT.
- We have 395 FSC®, PEFC, or SFI labelled products

Commitment to animal welfare

In order to offer a sustainable and responsible supply, EROSKI has made advances and improvements in the animal welfare standards of the products it sells. We have, therefore, been working for years to incorporate animal welfare certifications into our animal products:

- **Welfair® Animal Welfare Seal:** EROSKI has incorporated the Welfair® Animal Welfare seal to many of its brand products:
 - All of our own-brand white meats (fresh turkey, rabbit and chicken).
 - EROSKI NATUR pork
 - EROSKI NATUR Aragon Veal.
 - EROSKI NATUR Provedella beef, Veal from the Pyrenees and Veal from the Balearic Islands.
 - EROSKI local milk in the Basque Country, Navarre, Galicia and the Balearic Islands.
 - 100% of the farms that supply eggs to EROSKI have passed the Welfair® seal audit.

The Welfair® seal promotes animal welfare on the basis of the strict European Welfair® Quality and AWIN® standards, which assess feeding, shelter, health and natural behaviour. Certification involves annual inspection and Junior Manager of farms and slaughterhouses by examiners trained in European animal welfare protocols. This training and monitoring is carried out by the IRTA (Institute for Agri-Food Research and Technology) and Neiker technology centre.

- **Organic production:** EROSKI is progressively incorporating products that are more respectful of animal welfare and the environment, such as organic products under its EROSKI BIO and EROSKI NATUR BIO brands, which now total 105 items.
- **Global G.A.P. label in aquaculture:** EROSKI also has the Global G.A.P. aquaculture certification for EROSKI NATUR farmed fish, which contains

specific and demanding requirements regarding the animal welfare of the fish, both during rearing and during transport and slaughter.

In addition to the incorporation of external reference seals, EROSKI has adopted the following commitments:

- **Eggs from cage-free hens in 2024:** We are working towards ensuring 100% of the fresh eggs we sell come from cage-free hens by 2024. Today, we already meet this objective in the CAPRABO perimeter. Overall, 44% of the units we sell, 57% of sales, come from organic production, from free-range or floor-raised hens. We continue to make progress on this commitment every year; however, the impact on the sector of rising raw material and energy costs, and other issues such as avian influenza which has created supply problems, has slowed somewhat the pace of conversion to alternative systems on farms.
- **Egg ingredients from cage-free hens in 2025:** EROSKI also commits to not using any fresh eggs or egg products from caged hens as an ingredient in its own brand products by 2025. We are currently working with suppliers on a diagnosis of the situation and on defining the roadmap to achieve this objective.
- **European Chicken Commitment on our own brand in 2026:** EROSKI has gone a step further in 2022 with the adoption of the European Chicken Commitment (ECC) for its own brands, both in fresh and frozen products and in processed products containing more than 50% chicken in the recipe. In order to achieve this objective, EROSKI considers it necessary for the rest of the stakeholder in the sector and regulations to also take the step of adhering to and assuming the European Chicken Commitment, as it will imply a very important transformation of the majority farming systems in a product with a very high penetration in Spanish households as an essential source of quality protein at a price that must be sustainable.

The European Chicken Commitment is a voluntary agreement promoted by 36 organisations from 19 countries that drive the improvement of broiler chicken welfare standards. It requires compliance by 2026 with a number of requirements (relating to plant density, choice of slow-growing species, lighting and air quality, among others) that go beyond the current minimum requirements set by legislation.

EROSKI's current commercial proposal already meets these requirements for slow-growing species, availability of natural light and improved air quality, among other factors, throughout the EROSKI NATUR brand, which also incorporates differentials over and above the ECC requirements

such as lower stocking density on farms and 100% vegetable feed (50% maize and 15% other cereals). In addition to the internal quality audits carried out by EROSKI, an external body, Certicar, audits compliance with part of the requirements of the ECC at the facilities of its EROSKI NATUR brand suppliers and we are working to ensure that they cover 100% of the requirements.

Consistent with our commitment to transparency with our stakeholders, we report the current status against this objective:

- 100% of our chickens meet all EU animal welfare laws and regulations.
- 25.9% of own-brand chicken sales meet 100% of the CCP requirements, except for the external audit criterion which we continue to work on.
- 29.1% of sales are of animals with a density of less than 30 kg/m².
- 29.1% of sales are from slow-growing pedigree animals.
- 25.9% of sales are from animals are reared with improved environmental standards.
- 81.4% of sales are made with atmospherically stunned animals.

In addition, and as explained in the section 'Communication and environmental awareness' of this chapter (page 175), we have incorporated labelling on chicken farming systems into our own brand in 2022, to facilitate an informed purchasing choice for our customers.

Organic products

We are committed to expanding the supply of foods from organic agriculture and livestock farming that guarantee the best environmental practices and promote the preservation of biodiversity and natural resources and respect for animal welfare. In 2022, we are launching 15 new organic products under our own brands EROSKI Eco, EROSKI BIO and EROSKI NATUR BIO, reaching 105 references in total. These are in addition to the range of organic products from other brands that we sell in our stores, which together account for 1,401 organic products offered to our customers.

More sustainable fisheries

As part of our firm commitment to preserving the biodiversity of the seas and oceans, in April 2017 we approved EROSKI's Sustainable Fishing Policy, with the aim of promoting the rational use of marine resources and offering our customers the possibility of buying more and more fish of sustainable origin.

As every year, we have undergone the annual audit for the Marine Stewardship Council (MSC) chain of custody certification for fish from sustainable fisheries and

Global G.A.P. aquaculture for farmed fish, making us the first and only major retailer in Spain with certified fish counters. We have 441 fish counters and 8 certified platforms in total.

In recognition of this milestone, in 2022 we were honoured at the 2nd MSC Seas Forever Awards in the category 'MSC certified fish retailers' for our pioneering work in blue label fresh produce in bulk.

In 2022 we also increased our purchases of sustainability-certified fish by 7.5%, reaching 5,959 tonnes. Of this total, 1,927 tonnes are MSC certified fish; 1,462 tonnes are aquaculture fish certified by GGN (GLOBALG.A.P. Number), and 2,570 tonnes bear the Responsible Fishing Tuna (RFA) label.

In addition, a further 2,597 tonnes of our canned tuna was tuna caught with sustainable fishing gear, which, added to the tonnes of canned tuna with MSC and APR seals, means that 85% of the volume of tuna caught for EROSKI's canned products comes from more responsible fishing gear (pole and line fishing, APR, non-FAD - devices for concentrating fishing -, MSC and FIP - fishing improvement project).

With regard to tuna, it should be noted that at EROSKI we only work with suppliers that have signed our Sustainable Fishing Policy for this species, which does not accept tuna from countries that have received a yellow card from the European Union for failing to comply with the measures approved by the Regional Fisheries Organisations (RFOs) and for not establishing measures to put an end to illegal fishing.

In 2022, we marketed a total of 188 references of sustainable fish, including fresh, frozen, canned and pet food.

Our Sustainable Fisheries Policy is articulated in twelve principles that encompass both the good practices we already have in place and the challenges we set ourselves going into the future.

Principles and commitments of EROSKI's Sustainable Fisheries Policy

Sustainable fishing gear and fish in our commercial offering

1. Incorporation of the sustainability of fishery resources in the configuration of the commercial offer.
2. Only from authorised fisheries and fishing grounds brought to market.
3. Respect for minimum sizes and proactivity in setting minimum sizes higher than those established.
4. Promotion of the use of sustainable fishing gear among supplier companies.
5. Promotion of sustainable and MSC certified products for extractive fisheries.

Sustainability of the value chain

6. Promotion of local guilds and supplier companies closest to the stores.
7. Reduction of the environmental impact of fisheries' distribution activities.
8. Selection of supplier companies that comply with and respect the fundamental rights of workers, according to ILO Convention 188 on work in fishing.

Transparency and governance

9. Labelling and transparent communication with consumers.
10. Listening and collaboration with the entire fishing sector and other stakeholders.
11. Information and training for consumers in the field of sustainable fisheries.
12. Governance system, with efficient control and auditing measures that strengthen the practice of this Sustainable Fisheries Policy in EROSKI.

Local produce and local shopping

Our commercial policy prioritises local products with the aim of promoting the agri-food, economic and social development of our environment, favouring our food sovereignty and minimising the environmental impact of product transport through local consumption. Thus, 95% of our commercial suppliers are of national origin and, of these, 60% produce in the same autonomous community where their product is marketed. We have also launched an online shop selling short-circuit products, EROSKI Azoka. We have also set up a programme to support local supplier companies to provide them with the tools they need to move towards more

sustainable production. Our actions to promote local consumption are detailed in the chapter 'Commitment to the local environment' (page 181-185).

Ecodesign of our containers and packaging

GRI 301-1; 301-2; 306-2; 3-3

At EROSKI we approach the improvement of our containers and packaging with two goals in mind: improving their circularity so that they can be reused again at the end of their useful life and minimising the plastic pollution suffered by our planet. Based on these two perspectives, we work across the board, deploying measures that cover shopping bags, in-store packaging and our own-brand packaging. And we do this by applying the waste hierarchy (thus prioritising prevention and reuse) and working on design for recyclability, as well as promoting the use of materials of renewable or recycled origin.

Shopping bags

At EROSKI we have been working for years to promote the reuse of checkout bags. So, in 2009 we launched the reusable raffia bag made from recycled plastic, in 2010 we started charging for the single-use bag - which led to a reduction in consumption of more than 293 million bags between 2009 and 2010 - and in 2013 we launched the solidarity bag, a convenient reusable cloth bag whose profits go entirely to social causes.

In addition to these actions, which we are continuing, in 2019 we added a wide range of more sustainable solutions to replace the conventional plastic shopping bag. We incorporated a bag with more than 55% recycled plastic, a paper bag with FSC® seal, 100% recyclable, and a compostable bag, made with renewable plant-based materials that can be reused as a rubbish bag for organic waste. This means that 64% of the material we use for the bags is of renewable origin (5%) or recycled (49%).

All these measures translate into a 5% reduction in the number of bags placed on the market in 2022, which is a total 55% decrease since 2018, the year before the bag switch. We have also reduced the tonnes of materials used by 3% this year.

Shopping bags marketed (units)

| | 2022 | 2021 | 2020 | 2018 | Variation 2021-2022 (%) ¹ | Variation 2018-2022 (%) ¹ |
|--|-------------------|-------------------|-------------------|--------------------|--|--|
| AENOR-certified reusable plastic bags | 0 | 0 | 11,649,297 | 78,996,640 | - | -100% |
| Raffia bag, made of 70% recycled plastic, reusable | 1,762,194 | 1,749,490 | 1,724,316 | 1,404,542 | 1% | 25% |
| Reusable solidarity bag | 133,542 | 115,210 | 151,118 | 221,122 | 16% | -40% |
| Bag made of more than 55% recycled plastic | 78,247,854 | 79,751,004 | 53,074,958 | 164,825 | -2% | 47373% |
| Paper bag | 1,067,306 | 1,548,907 | 1,444,790 | 16,569 | -31% | 6342% |
| Compostable bag | 6,610,753 | 8,936,224 | 11,897,612 | 338,898 | -26% | 1851% |
| Single-use plastic bag | 0 | 0 | 10,219,090 | 33,129,309 | - | -100% |
| Reusable netting | 14,201 | 37,128 | 56,695 | 0 | -62% | 100% |
| Other bags | 132,674 | 165,664 | 20,118 | 182,260 | -20% | -27% |
| Total | 87,968,525 | 92,303,628 | 90,237,993 | 673,579,321 | -5% | -23% |

¹The changeover to shopping bags began in 2019, when paper bags, which are compostable and contain more than 55% recycled material, were introduced.

Materials used in shopping bags (tonnes)

| | 2022 | 2021 | 2020 | 2018 | Variation 2021-2022 (%) | Variation 2018-2022 (%) |
|------------------------|--------------|--------------|--------------|--------------|-------------------------------|-------------------------------|
| Plastic | 2,600 | 2,668 | 2,222 | 3,418 | -3% | -24% |
| Bioplastic | 92 | 112 | 146 | 5 | -18% | 1654% |
| Recycled plastic | 1,573 | 1,606 | 1,096 | 1,449 | -2% | 9% |
| Conventional plastic | 935 | 949 | 980 | 1,963 | -1% | -52% |
| Paper/cardboard | 41 | 43 | 31.6 | 0.3 | -4% | 11707% |
| Total | 2,642 | 2,710 | 2,254 | 3,418 | -3% | -23% |

In-store packaging

In 2018, we set a target to reduce the tonnes of conventional plastic in our store-packed fresh produce by 21% by 2021. We exceeded this target a year earlier, in 2020, by achieving a 52% reduction. This was made possible by measures such as the replacement of polyethylene bags with compostable bags, the use of paper

envelopes as an alternative to plastic and the implementation of up to 80% recycled plastic in in-store packaging trays for bread, pastries and other products. In 2022, we have maintained the downward trend in both units used (-2%) and tonnes of materials used (-33%). This implies a cumulative reduction of 58% of units served and 61% of tonnes of conventional plastic used since 2018. 75% of the material we use for packaging is of renewable origin (64%) or recycled (11%).

To achieve these results, we have also promoted the use of reusable packaging in our fresh produce sections. Specifically, we allow customers to use their own packaging such as lunch boxes in the butcher's, deli and fish sections, or our reusable mesh bag as an alternative to the single-use plastic bag for the purchase of fruit and vegetables in bulk, which we gave to all EROSKI Club Gold Members at the time of its launch.

In-store packaging (bags, film and fresh produce trays) (units)

| | 2022 | 2021 | 2020 | 2018 | Variation 2021-2022 (%) | Variation 2018-2022 (%) ¹ |
|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|--|
| Trays | 28,838,924 | 29,668,808 | 29,648,301 | - | -3% | - |
| Bags | 208,052,566 | 211,115,069 | 268,131,168 | - | -1% | - |
| Bottles | 384,664 | 387,929 | 299,606 | - | -1% | - |
| Counter paper | 33,145,108 | 36,377,091 | 50,338,650 | - | -9% | - |
| Counter envelopes | 19,432,800 | 22,721,800 | 1,399,000 | - | -14% | - |
| Other | 11,902,727 | 8,885,015 | 7,340,777 | - | 34% | - |
| Total | 301,756,789 | 309,155,712 | 357,157,502 | 673,579,321 | -2% | -55% |

¹We do not have data broken down by packaging type in 2018, only the total.

Packaging materials for in-store packaging (bags, film and fresh trays) (tonnes)

| | 2022 | 2021 | 2020 | 2018 | Variation 2021-2022 (%) | Variation 2018-2022 (%) |
|--------------------------|--------------|--------------|--------------|--------------|-------------------------------|-------------------------------|
| Plastic | 1,626 | 2,766 | 1,729 | 1,775 | -41% | -8% |
| Bioplastic | 713 | 1,787 | 223 | 0 | -60% | - |
| Recycled plastic | 279 | 303 | 364 | 132 | -8% | 110% |
| Conventional plastic | 634 | 676 | 1,143 | 1,642 | -6% | -61% |
| Paper/cardboard | 974 | 1,036 | 938 | 938 | -6% | 4% |
| Recycled paper/cardboard | 0 | 4 | 3 | 0 | -100% | - |
| Virgin paper/cardboard | 974 | 1,032 | 935 | 938 | -6% | 4% |
| Metals | 3 | 0.1 | 0 | 0 | 4400% | - |
| Other materials | 0.5 | 61 | 66 | 59 | -99% | 3% |
| Total | 2,603 | 3,863 | 2,733 | 2,713 | -33% | -4% |

Materials used in bags, shop packaging and private label packaging

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--------------------------|---------------|---------------|---------------|----------------------------|
| Plastic | 10,578 | 13,052 | 12,180 | -12% |
| Bioplastic | 824 | 1,921 | 389 | -19% |
| Recycled plastic | 2,815 | 3,046 | 2,716 | -57% |
| Conventional plastic | 6,939 | 8,085 | 9,075 | -8% |
| Paper/cardboard | 9,668 | 10,727 | 11,353 | -14% |
| Recycled paper/cardboard | 4,504 | 5,035 | 5,472 | -10% |
| Virgin paper/cardboard | 5,164 | 5,692 | 5,881 | -11% |
| Metals | 2,262 | 2,607 | 2,814 | -9% |
| Glass | 8,949 | 9,187 | 10,377 | -13% |
| Other materials | 159 | 245 | 10,443 | -3% |
| Total | 31,616 | 35,818 | 37,007 | -35% |

Own-brand packaging

Since the creation of our own brand, we have worked to improve the packaging of our products and in 2013 we joined the Basque Ecodesign Center (BEC), a public-private collaboration initiative that combines the efforts of companies and the Basque Public Company for Environmental Management Ihobe, with whom we collaborate to study and implement innovation projects in eco-design. The

initiative is also supported by the University of the Basque Country (UPV-EHU) and leading international knowledge centres.

In line with our track record of improving packaging, in 2018 we set ourselves the goal of reinforcing the eco-design actions of our own-brand packaging to meet two objectives: to make it 100% recyclable and to achieve a 20% reduction in the tonnes of conventional plastic packaging we sold in 2015.

The first measure we always try to implement is the elimination of packaging and, consequently, we encourage the sale of fresh produce in bulk. Thus, approximately 60% of our fruit and vegetables are sold without packaging and in other sections the percentage of bulk products is even higher, such as our fish counter, where we exceed 85%. We will continue to work along these lines in 2023, further boosted by the new packaging regulation adopted at the end of 2022.

In parallel, in 2020, we started analysing our own-brand food and fresh produce packaging to measure its plastic footprint and recyclability in order to define specific eco-design actions. We currently have a diagnosis of 3,352 references from 390 of our supplier companies. Based on this diagnosis, we have been deploying actions such as the elimination of superfluous packaging elements from the point of view of preserving food safety or functionality for the consumer, the optimisation of the ratios of material used per package, the incorporation of materials of renewable or recycled origin and the redesign in accordance with the existing guidelines for improving recyclability, such as the use of a single material for each packaging element or the use of light colours.

In this context, we eco-designed 188 packs for our own brand in 2022, bringing the total to 307 from 2020. Among the actions carried out, we highlight the following:

- EROSKI cooked beetroot and corn on the cob, with a 40% less plastic packaging than the previous packaging.
- EROSKI SELEQTIA orange, pineapple and apple juices, whose bottles are made from 100% recycled plastic and are 100% recyclable as they are made from transparent single-layer PET.
- EROSKI ECO toilet and kitchen paper, with 100% paper packaging from responsible sources, with FSC® certification.

Thanks to all these measures, we have reduced both the number of own-brand packaging and the total tonnes of conventional plastic placed on the market by 14% this year (1,091 tonnes). If we analyse the ratio of grams of plastic per own-

brand unit sold, the reduction of conventional plastic achieved is 15% compared to 2020, which means avoiding 966 tonnes of conventional plastic per year.³

Meanwhile, we have increased average recyclability by 4.7 percentage points since 2020, reaching 69.2%, a 7% improvement. In this regard, we are part of various national and European innovation projects to move towards packaging with greater circularity, such as Informpack, SISTERS, REDYSING or BOTTLE4FLEX. More details are given in the section on innovation in Chapter 2 'Business Model' (page 68).

20.7% of the materials used in our own-brand packaging are of recycled origin. No centralised information is available on the quantity and type of materials used in the 130,555 different items brought to market that also include manufacturers' brands.

Own-brand packaging of fresh and food products marketed

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|-------------|-------------|-------------|----------------------------|
| Own-brand packaging of fresh produce and food products | 494,281,305 | 573,111,349 | 629,992,279 | -14% |

Eco-design indicators for own-brand packaging

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) | Variation 2020-2022 (%) |
|---|-------|-------|-------|----------------------------|----------------------------|
| No. of eco-designed references | 307 | 119 | 17 | 158% | 1706% |
| % recycling | 69.2% | 67.9% | 64.5% | 2% | 7% |
| Ratio of grams of conventional plastic per sales unit | 6.15 | 7.48 | 7.26 | -18% | -15% |

³The reduction of conventional plastic is calculated considering the percentage reduction in the ratio of kg of conventional plastic marketed per unit of own-brand sales between 2022 and 2021. In this regard, the units of products with and without packaging have been taken into account, in order to be able to measure the impact of the promotion of bulk products in our own brand. The tonnes avoided correspond to the difference between the ratios of kg of plastic per unit in each year, multiplied by the number of own-brand units sold in 2022

Materials used in own brand packaging (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--------------------------|---------------|---------------|---------------|----------------------------|
| Plastic | 6,350 | 7,619 | 8,229 | -17% |
| Bioplastic | 18 | 22 | 20 | -18% |
| Recycled plastic | 963 | 1,137 | 1,257 | -15% |
| Conventional plastic | 5,369 | 6,460 | 6,952 | -17% |
| Paper/cardboard | 8,653 | 9,647 | 10,383 | -10% |
| Recycled paper/cardboard | 4,504 | 5,030 | 5,469 | -10% |
| Virgin paper/cardboard | 4,149 | 4,617 | 4,914 | -10% |
| Metals | 2,260 | 2,606 | 2,813 | -13% |
| Glass | 8,949 | 9,188 | 10,377 | -3% |
| Other | 159 | 185 | 218 | -14% |
| Total | 26,371 | 29,245 | 32,020 | -10% |

Sustainable logistics

In line with our environmental commitment, in 2022 we achieved the second Lean&Green star, awarded by the Association of Manufacturers and Retailers (AECOC), for having achieved a 32.4% reduction in our greenhouse gas emissions in logistics and transport processes in 2021 compared to 2015.

We continue to make progress in improving our logistics operations to reduce by a further 5% in two years, and thus achieve the third Lean&Green star. To this end, we are developing various initiatives that are detailed in the 'Sustainable logistics' section of Chapter 2 'Business model' (pages 64-65).

Innovative and eco-efficient stores

GRI 302-1; 302-2; 302-3; 302-4

At EROSKI we have set out to renovate and expand our commercial network to adapt it to the 'with you' model, which includes adopting measures to improve construction and its management under environmental parameters that allow us to reduce energy consumption by around 35% compared to a shop of the previous model and to integrate circular waste management focused on zero waste.

New energy model: more efficient and sustainable

The new energy model for our establishments is based on three pillars: the use of 100% renewable energies, the reduction of consumption by 50%, the recovery of 80% of waste and the promotion of sustainable mobility. It is a key part of our 2050 roadmap for carbon neutrality. In this regard, we are working to reduce our greenhouse gas emissions by 65% (Scope 1 and 2) and to have a 100% renewable energy supply by 2030.

After the opening of the Zero CO₂ Emissions shop in Oñati in 2012, which is ISO 50001 certified for energy efficiency, and the energy sustainable shop in Zizur in 2020, we opened the Lakua-Arriaga supermarket (Vitoria-Gasteiz) in 2021, which marks the path for what will be the future of our EROSKI stores based on a new model of environmental sustainability.



We have received the Euskadi Commerce Award for the year 2022, as well as a runner-up prize in the Green Pact Award from the Vitoria-Gasteiz City Council, for our first store with the EROSKI energy model, the Lakua-Arriaga centre in Vitoria-Gasteiz. The shop, which opened at the end of 2021, has achieved a 50% reduction in energy consumption compared to a standard shop by using only renewable sources.

Our new, award-winning facility is built to LEED Gold certification requirements, including the use of natural and eco-efficient refrigerants, the cooling equipment incorporates the latest advances in R&D and an intelligent, self-regulating LED lighting system that allows for a significant reduction in the environmental footprint.

This new model will be extended to the new openings of the EROSKI Group, to the extent that the physical conditions of each store allow it.

It is also aligned with our EROSKI sustainability roadmap, which is based on our 10 Commitments to Health and Sustainability and our commitment to achieve net zero greenhouse gas emissions by 2050.

Characteristics of the new energy model already in place in the Lakua-Arriaga shop

More efficient and sustainable building

- **Use of natural refrigerants:** Through a CO₂ system, a higher cooling performance is achieved and a high percentage of energy costs are reduced. This refrigerant is more energy efficient and has a lower impact on the environment, as it is a gas with lower GWP (Global Warming Potential) levels. It is also safer because it is non-flammable and non-toxic.
- **Cooling equipment with the latest advances in R&D:** The innovation of cooling equipment is based on the design, manufacture and provision of highly efficient evaporators. Thus, the furniture is closed with doors to prevent the cold from escaping into the sales room, which considerably reduces energy consumption while increasing the feeling of comfort in the shop. In addition, these doors are innovative due to their low thermal conductivity and the absence of frames, which allows a panoramic view of the products.
- **Intelligent, self-regulating LED lighting system:** This system regulates itself according to the existing need, maximising the use of sunlight. This technology allows an average reduction of approximately 50% in the consumption of the lighting system, compared to other technologies, as well as having a longer useful life, which means a smaller environmental footprint. We currently have LED lighting throughout almost the entire network (97%).
- **Energy efficiency in air conditioning:** Energy efficiency measures have focused on better thermal insulation and the use of external heat and cold. The store has the ability to use the waste heat from the central cooling plant to heat the store, so the energy required for heating is minimal. This also translates into excellent indoor air quality.

Systematic energy and environmental management

- **Domotics of energy consumption systems:** Thanks to a 24 hours a day, 365 days a year cold monitoring and control system, we can control the store's energy consumption. In the event of any alarm from the system, a corrective response procedure is activated with very short response times, which avoids any loss of cooling or food. In a similar fashion, the rest of the centre's other sources of electricity consumption (lighting, ovens, air conditioning, among others) are also controlled by the automatic system, which prevents untimely switching on and controls the hours of use and consumption.

Sustainability is more than energy savings

- **Sustainable mobility:** We promote safer and more sustainable mobility, which is why the Lakua-Arriaga car park has 12 charging points for electric vehicles, three of which are reserved for people with reduced mobility. We are working to install more recharging points in our store network, also in line with the new recharging regulation. We also have a specific space for bicycles. The store is also located in an environment that is well served by public transport and safe for bicycles.
- **Sustainability from the ground up:** The design and construction of the building met high sustainability standards to reduce the 'heat island' effect through the use of high-level solar reflective roofs. In addition, materials with a lower environmental impact have been used, which has meant an improvement of more than 10% in the release of Greenhouse Gases. It is also worth noting that the management of construction waste has enabled the use of more than 80% of the waste, in accordance with circularity criteria.

Renewable energy transition

The store points the way to a renewable energy transition. On the one hand, the centre generates energy for its own consumption through photovoltaic solar panels and, on the other hand, all the energy consumed is 100% from renewable origin.

Evolution of energy and refrigerant indicators in stores, platforms and sites

By 2022, we have reduced our energy consumption within the organisation by 4% overall and by 3% for our commercial area, with a more pronounced drop in natural gas for heating (11%) and fuel for freight transport (9%).

For our part, we have reduced refrigerant leakage by 11% and continued to switch our refrigeration systems to gases with lower global warming potential (we have reduced the carbon footprint associated with them by 8%, 48% since 2017).

Energy consumption within the organization (kWh)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|--------------------|--------------------|--------------------|----------------------------|
| Non-renewable fuel | 233,847,695 | 256,127,148 | 272,354,397 | -9% |
| Natural gas heating | 5,131,919 | 5,786,565 | 7,750,908 | -11% |
| Hypermarkets | 2,232,997 | 2,993,861 | 4,762,304 | -25% |
| Supermarkets | 206,816 | 194,056 | 179,969 | 7% |
| Platforms | 2,664,756 | 2,554,311 | 2,754,606 | 4% |
| Other | 27,349 | 44,337 | 54,029 | -38% |
| Fuel for freight transport | 228,510,107 | 250,340,583 | 264,603,489 | -9% |
| Diesel purchase at source | 57,345,564 | 59,844,819 | 65,118,949 | -4% |
| Diesel distribution to store | 169,953,517 | 188,686,918 | 198,366,832 | -10% |
| Compressed natural gas distribution to store | 1,211,025 | 1,808,846 | 1,117,707 | -33% |
| Diesel fuel platform accessories | 205,669 | - | - | - |
| Electricity | 422,085,879 | 424,867,771 | 457,731,571 | -1% |
| Hypermarkets | 49,006,361 | 54,593,736 | 68,770,985 | -10% |
| Supermarkets | 310,416,024 | 304,865,413 | 318,098,107 | 2% |
| Platforms | 41,795,470 | 43,997,197 | 50,105,461 | -5% |
| Other | 20,868,024 | 21,411,425 | 20,757,018 | -3% |
| Total energy consumption | 655,933,573 | 680,994,918 | 730,085,968 | -4% |

Energy consumption within the organisation (GJ - Gigajoules)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|----------------------------------|------------------|------------------|------------------|----------------------------|
| Non-renewable fuel | 866,540 | 922,058 | 980,476 | -6% |
| Natural gas | 18,475 | 20,832 | 27,903 | -11% |
| Fuel for freight transport | 848,066 | 901,226 | 952,573 | -6% |
| Diesel fuel platform accessories | 740 | - | - | - |
| Electricity | 1,519,509 | 1,529,524 | 1,647,834 | -1% |
| Total | 2,361,361 | 2,451,582 | 2,628,309 | -3% |

Distribution of energy consumption by use (%)

| | 2022 | 2021 | 2020 |
|--|------------|------------|------------|
| Non-renewable fuel | 36% | 38% | 37% |
| Natural gas | 2% | 2% | 3% |
| Hypermarkets | 44% | 52% | 61% |
| Supermarkets | 4% | 3% | 2% |
| Platforms | 52% | 44% | 36% |
| Other | 1% | 1% | 1% |
| Fuel for freight transport | 98% | 98% | 97% |
| Diesel purchase at source | 24% | 24% | 24.6% |
| Diesel distribution to store | 75% | 75% | 75.0% |
| Compressed natural gas distribution to store | 1% | 1% | <1% |
| Diesel fuel platform accessories | <1% | - | - |
| Electricity | 64% | 62% | 63% |
| Hypermarkets | 12% | 13% | 15% |
| Supermarkets | 74% | 72% | 69% |
| Platforms | 10% | 10% | 11% |
| Other | 5% | 5% | 5% |

Energy intensity ratio

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|------------------------------------|-------|-------|-------|----------------------------|
| kWh/m ² commercial area | 555.8 | 572.6 | 614.0 | -3% |
| kWh/€ net sales | 0.14 | 0.15 | 0.15 | -9% |

Energy consumption outside the organisation¹ (kWh)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|---------------------------|-------------------|-------------------|-------------------|----------------------------|
| Non-renewable fuel | 14,609,765 | 12,939,554 | 10,868,322 | 13% |
| Diesel car | 11,314,795 | 11,140,619 | 9,699,207 | 2% |
| Diesel van | 1,190,440 | 1,403,786 | 1,129,208 | -15% |
| Aviation fuel | 2,099,689 | 367,971 | 39,907 | 471% |
| Diesel train | 4,841 | 27,178 | - | -82% |
| Electricity | 10,363 | 58,179 | - | -82% |
| Electricity train | 10,363 | 58,179 | - | -82% |
| Total (kWh) | 14,620,128 | 12,997,732 | 10,868,322 | 12% |
| Total (GJ) | 52,632 | 46,792 | 39,126 | 12% |

¹ Currently, we only have the following information on energy consumption outside the organisation: kerosene consumed for business travel by air, diesel consumed for business travel by road and train and electricity for business travel by train, totalling 14,620,128 kWh.

Refrigerants consumed to compensate leakage (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--------------|-------------|-------------|-------------|----------------------------|
| R-448A | 54% | 54% | 42% | 1% |
| R-442A | 16% | 31% | 32% | -47% |
| R-449A | 8% | 1% | 5% | 817% |
| R-450A | 4% | 2% | 9% | 25% |
| R-513A | 4% | 0% | 0.3% | 513% |
| Other | 14% | 12% | 12% | 29% |
| Total | 41.6 | 45.1 | 52.4 | -8% |

Light pollution

In order to reduce light pollution and improve energy efficiency, we switch off the lighting around the centre after the closure of the stores, except in cases where, due to problems of vandalism, personal safety or 24-hour services, we consider it advisable to keep them on (65 centres out of 635 centres). It is also worth mentioning that in compliance with Royal Decree-Law 14/2022 of 1 August 2022, we turn off the store window lights in our stores from 10 p.m.

Water management

GRI 303-1; 303-2; 303-3; 303-5

Although the Group's facilities are located in Spain, a country considered to be highly water-stressed, our activity does not require intensive water consumption, but is comparable to that of households and the rest of the sector. However, we do have measures in place to reduce water consumption in our facilities. It should be remembered that a large part of our commercial network is located in areas of lower water stress (northern part of the peninsula).

For example, to monitor possible leaks in the network, we have installed electronic water meters in seven centres to detect any incidents and resolve them quickly and efficiently. In the coming years, we will work to implement this action or others where possible such as the incorporation of installations that allow the reuse of grey water in our centres, in the stores.

The water used by our stores, platforms and headquarters is supplied by municipal drinking water supply networks, which are responsible for managing the collection and purification of water.

Evolution of water consumption

Estimated water consumption is 1.1 million cubic metres, a slight increase (4%) on the previous year. This may be due to a number of causes, mainly the reinforcement of store cleaning as a result of new protocols following the COVID-19 pandemic, and small leaks in our facilities. We are therefore working to optimise these points for future years as mentioned above.

Estimated water abstraction by source (m³)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|-----------|-----------|-----------|----------------------------|
| Total estimated municipal water supply | 1,129,044 | 1,088,540 | 1,118,748 | 4% |
| Supermarkets | 73.01% | 74.50% | 74% | -2% |
| Hypermarkets | 11.79% | 11.62% | 15% | 1% |
| Platforms | 8.15% | 7.53% | 6% | 8% |
| Other businesses | 7.05% | 6.35% | 5% | 11% |

Estimated wastewater generated (m³)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--------------------------------|-----------|-----------|-----------|----------------------------|
| Estimated wastewater generated | 1,117,754 | 1,077,655 | 1,107,561 | 4% |

It is estimated that 99% of the water consumed becomes wastewater at our facilities.

Prevention and control of spills and spillages

GRI 303-4

We treat the wastewater we generate from our activities in the Wastewater Treatment Plants of the municipalities where we are located. The volume of wastewater in 2022 is estimated to have been 1,117,754 m³.

At EROSKI we comply with current legislation on the prevention and control of spills and uncontrolled dumping. In this respect, we have launched the following actions:

- Verify that those petrol stations that have specific discharge conditions comply with the reference limit values imposed by Water Consortiums, Associations of Municipalities or City Councils.
- Check that in the rest of the petrol stations the water discharged into the network is within the general discharge limits set by the Municipal Ordinances or reference legislation applicable in each case.
- Detect deviations in the correct functioning of hydrocarbon water filtration equipment.

Through the annual updating of this plan, together with the prioritisation of the corresponding preventive actions, we manage to keep the petrol station network in a state of early detection of non-conformities.

Our entire EROSKI petrol station network has a leak detection system, which we did not detect during the year. To guarantee the correct functioning of the entire installation, we have a preventive maintenance contract with an oil installation maintenance company. In addition, all leak tests, for both tanks and pipelines, are reported to have been satisfactory.

From 2021 to date, we have continued the remediation plans and the implementation of equipment for the two cases of affected soil and water detected in 2019, at the Usurbil and Abadiño petrol stations.

In addition, we continued with the remediation of soil and groundwater at the Jaca gas station, which was delayed by 15 months due to two incidents in 2021. The detection of an increase in groundwater contamination forced us to halt the work until the deficiencies had been rectified. In March 2022, following communication to the Confederación Hidrográfica del Ebro, remediation was resumed. Once completed, the condition of both soil and groundwater will be monitored and controlled for a further two years.

Location of our supermarkets to protect biodiversity

GRI 304-1; 304-2

All our centres are located in urban areas, therefore outside areas of high biodiversity. This, together with compliance with environmental legislation regarding the location of points of sale, guarantees the correct development of our activity and minimises negative impacts on wildlife. However, in Galicia there are centres that are located in biosphere reserves due to the large areas occupied by these reserves (34 of the 37 outlets).

As of year-end 2022, 108 of our 1,656 stores nationwide are under one of the protection categories listed below. The autonomous communities with the highest number of stores in protected areas are Galicia, the Basque Country, the Balearic Islands and Catalonia.

Stores by autonomous community and protection status

| Autonomous community | Tents in protected areas | Natura Network | Protected Natural Spaces | Important Bird and Biodiversity Conservation Areas in Spain | Biosphere Reserve | Spanish inventory of wetlands |
|----------------------|--------------------------|----------------|--------------------------|---|-------------------|-------------------------------|
| Andalusia | 12 | ✓ | ✓ | ✓ | ✓ | |
| Aragon | 6 | ✓ | | ✓ | ✓ | |
| Cantabria | 3 | | | ✓ | | |
| Catalonia | 13 | | | ✓ | ✓ | |
| Castilla y León | 4 | ✓ | | ✓ | | |
| Castilla-La Mancha | 1 | | | | ✓ | |
| Extremadura | 2 | | | ✓ | | |
| Galicia | 37 | | | ✓ | ✓ | ✓ |
| Balearic Islands | 13 | ✓ | | ✓ | ✓ | |
| La Rioja | 0 | | | | | |

| Autonomous community | Tents in protected areas | Natura Network | Protected Natural Spaces | Important Bird and Biodiversity Conservation Areas in Spain | Biosphere Reserve | Spanish inventory of wetlands |
|----------------------|--------------------------|----------------|--------------------------|---|-------------------|-------------------------------|
| Madrid | 3 | ✓ | | ✓ | | |
| Navarra | 1 | | | ✓ | | |
| Basque Country | 13 | ✓ | | ✓ | ✓ | |
| Total | 108 | | | | | |

Also, we work to minimise environmental impact and promote measures to preserve biodiversity through initiatives such as sustainable fishing or collaboration since 2007 with entities focused on environmental conservation such as WWF (World Wide Fund for Nature). Our actions include the updating of our Sustainability Policy for fish products, the incorporation of environmental labelling (the Planet-Score, present in some of our own brand products, which communicates, in a scale of letters and colours, the environmental impact of the product, and also breaks down its impact on biodiversity) and the promotion of more responsible consumption among consumers through our School of Food and the Consumer information project.

Circular waste management

GRI 301-1; 301-3; 306-2; 306-3; 306-4; 306-5

We approach waste management and recovery from the perspective of prevention and integration into a circular economy model. To this end, we implement various actions that seek both to minimise the generation of waste and its use, once it has been produced, and to encourage our value chain to adopt measures that point in the same direction. We work along two lines: the fight against food waste and the minimisation and recycling of the inorganic waste that our activity generates (cardboard, plastic, paper, etc.).

Action Plan to tackle Food Waste

At EROSKI we are aware of the problem of food wastage on a global scale in social and economic terms. According to data from the Ministry of Agriculture, Fisheries and Food, 1.2 million tonnes of food were wasted in Spain in 2021. This is why we have a waste reduction strategy in line with the waste hierarchy as set out in legislation.

Preventing the generation of food surpluses

Firstly, we work on preventing the generation of such surpluses.

To this end:

1. **Optimal procurement:** We use various tools to match orders and stock to demand in order to minimise surpluses.
2. **Control and improvement of the cold chain:** We renovate the facilities and the cold chain to extend the shelf life of foodstuffs and reduce wastage at the point of sale.
3. **Ugly fruit and vegetables:** We run several campaigns throughout the year to offer fruit and vegetables that are considered ugly because of their appearance or size, but are in optimal condition for consumption, as part of our fight against food waste. In 2022, a total of 787 tonnes of ugly fruit and vegetables were traded across our network.
4. **Promotion of foodstuffs close to their sell-by date:** We act in our commercial proposal in order to provide a better outlet for products whose commercial run is shortened because their best-before or expiration dates are approaching. In 2022 we have sold 13,375 tonnes of products at these discounts.
5. **Product packs with Too Good to Go:** In 2022 we have extended the Too Good To Go initiative to 304 stores in Navarra, the Basque Country and La Rioja, and it is being piloted in some CAPRABO stores. This app offers the possibility for consumers to buy packs of products at reduced prices, with a wide variety of foods that are about to reach their best-before or use-by date. In 2022, we managed to bring 84,850 packages to market, which is equivalent to preventing more than 84 tonnes of food from being wasted.

Donation of surplus food for people in vulnerable situations or animal feed

At EROSKI, for many years we have been donating surplus products that are in perfect condition for human consumption, but which we remove from our shelves because of our commitment to freshness with our customers or because of some anomaly in the packaging or labelling. To this end, we have developed an alarm system relating to the proximity of best-before and expiration dates, and we have established a collection and delivery process throughout the network and in our logistics platforms that has a detailed protocol to guarantee food safety. We have also trained thousands of people throughout the store network, and we collaborate in the design of collection routes for these products with social organisations and public entities (even reinforcing, where necessary, their equipment with technical material elements to guarantee, for example, the cold chain). We donate more than 3,632 tonnes of food a year through hundreds of social organisations. If the

product is not fit for human consumption, but is suitable for animals, we donate it to zoos or animal shelters.

Recycling and recovery of organic waste

Through reverse logistics or authorised agents, we collect organic waste generated in our stores for use as raw material in the manufacture of animal meal and oils and animal feed or for other recovery operations. Thanks to these measures, we have given a second life to 5,369 tonnes of organic waste by 2022.

Innovation to avoid waste

We participate in various European innovation projects in collaboration with other companies and research centres, such as ZeroWaste and FoodRUs (from Horizon 2020 or Green Deal), which seek to find alternative outlets for products to avoid waste, such as the manufacture of new foods or even packaging from organic waste.

Awareness-raising at household level

At EROSKI we make efforts to inform our consumers on their options for avoiding household waste. We give recommendations on how to plan shopping, store food correctly to extend its shelf life and use leftovers for other recipes. In addition, every year we participate in the Week Against Food Waste organised by AECOC with different awareness-raising and educational actions through social media. A highlight was the campaign we conducted in CAPRABO together with the Red Cross, which informed customers about food waste with volunteers in our stores. This year we have also received recognition from AECOC as one of the top 100 companies involved in the 'Food is not Waste' project for the last 10 years.

Reduction and management of inorganic waste

We work to minimise the inorganic waste arising from our activity by applying eco-design to our own-brand products, promoting the reuse of containers and packaging among our customers and in our logistics operations, and using the digital receipt, among other actions.

Promotion of reusable bags and packaging

As explained in the section on eco-design of packaging, we encourage our customers to reuse shopping bags, use reusable netting in for fruit and veg and lunchboxes and similar containers at the butchers', deli and fish counter to reduce the consumption of single-use packaging in stores.

We also reuse a large part of our logistics packaging, avoiding the consumption of virgin raw materials. In 2022, we reused 4,989,326 pallets and 41,180,841 plastic crates.

Reused logistics packaging (units)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|----------------------|-------------------|-------------------|-------------------|----------------------------|
| Reused plastic boxes | 41,180,841 | 43,328,095 | 45,584,346 | -5% |
| Reused pallets | 4,989,326 | 4,797,190 | 5,085,707 | -2% |
| Total | 46,170,167 | 48,125,285 | 50,670,053 | -5% |

Data on pallets and plastic crates used during the 2022 financial year at the EROSKI, CAPRABO and VEGALSA-EROSKI platforms.

Save paper with the digital receipt

From 2019 we have offered the digital receipt so that our customers can access their purchase information directly in the EROSKI App, thus avoiding the use of paper. We are also making progress in digitising promotional and informative communication to consumers, thereby also reducing paper consumption. In 2022, we consumed 13% less paper in advertising brochures, EROSKI Club, Sabor de CAPRABO and EROSKI Consumer magazines, shopping receipts and paper at EROSKI headquarters.

It should be noted that all paper used in advertising is PEFC 70% certified (Programme for the Endorsement of Forest Certification Schemes), which guarantees that it comes from sustainably managed forests. The paper used for the Consumer EROSKI, EROSKI Club and CAPRABO Sabor magazines is also PEFC-

certified, which guarantees responsible forest management. At our head office we use EU Ecolabel paper with a lower grammage.

Paper consumed in advertising and EROSKI's head office (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|-----------------------|--------------|--------------|--------------|----------------------------|
| Advertising brochures | 3,317 | 3,864 | 3,265 | -14% |
| Magazines | 310 | 408 | 391 | -24% |
| Head office | 7 | 8 | 10 | -10% |
| Receipts | 390 | 356 | 359 | 10% |
| Total | 4,024 | 4,636 | 4,025 | -13% |

Recycling and recovery of inorganic waste

As own-brand producers, we annually declare the packaging, electrical appliances, batteries, oils and lighting of our products to the Extended Producer Responsibility Schemes, such as ECOEMBES or ECOVIDRIO. These entities guarantee the correct recovery and management of the waste arising from the use of our products.

In 2022, we registered a total of 4,923 packaging declared to the Collective Extended Producer Responsibility Schemes.

Materials used in own brand products and packaging declared to the Collective Extended Producer Responsibility Schemes (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|---------------------------------|--------------|--------------|--------------|----------------------------|
| Packaging and containers | 4,923 | 4,956 | 2,875 | -1% |
| Non-renewable | 2,649 | 2,616 | 1,666 | 1% |
| Steel | 370 | 452 | 389 | -18% |
| Aluminium | 848 | 630 | 63 | 35% |
| Plastic | 1,429 | 1,532 | 1,213 | -7% |
| Other | 2 | 3 | 1 | -25% |
| Renewable | 2,274 | 2,339 | 1,209 | -3% |
| Cardboard/Paper/Beverage Carton | 1,260 | 1,566 | 1,118 | -20% |
| Ceramics | 0 | 3 | 6 | -100% |
| Wood/cork | 0.5 | 5 | 2 | -89% |
| Glass | 1,013 | 765 | 84 | 32% |

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|-------------------------------------|-------|-------|-------|----------------------------|
| Batteries | 84 | 91 | 119 | -7% |
| Oil | 0.5 | 1 | 1 | -65% |
| Electrical and electronic equipment | 534 | 664 | 937 | -20% |
| Total | 4,923 | 4,956 | 2,875 | -1% |

In addition, at EROSKI we are concerned with the correct management and recovery of the waste generated at our facilities, through recycling and reuse actions as priority measures. From a circular economy perspective, we promote reverse logistics processes, from the stores to the platforms and supplier companies, which enable the correct reuse and recycling of the organic and inorganic waste generated. This means not only making use of waste and avoiding the consumption of virgin raw materials, but also reducing the impact of transport to the final disposal site. In this respect, we launched the following actions:

- Recycling of cardboard, plastic, paper and wood generated at our facilities. To this end, we collect the different materials discarded in our stores and collaborate with different authorised Integrated Management Systems (IMS) for their treatment.
- We reuse logistics packaging in our distribution operations.
- We make it easier for consumers to recycle their waste. We provide clean points in our stores for the collection of batteries, electrical appliances, lamps, clothes, household oil and toner, among other used products. Notably, we are the first supermarket chain to implement the collection of coffee capsules of any brand and material in our network in 2019. This initiative has enabled us to recover 109 tonnes of coffee capsules by 2022.

Waste by type and treatment method (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|---------------|---------------|---------------|----------------------------|
| Waste for disposal | 1,086 | 1,097 | 2,366 | -1% |
| Hazardous | 57 | 14 | 22 | 303% |
| Non-hazardous | 1,028 | 1,083 | 2,343 | -5% |
| Waste for recycling or recovery | 35,880 | 43,918 | 45,378 | -18% |
| Hazardous | 31 | 35 | 4 | -10% |
| Non-hazardous | 35,849 | 43,883 | 45,374 | -18% |
| Total | 36,966 | 45,015 | 47,744 | -1% |

Waste managed for recycling or recovery (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|---------------|---------------|---------------|----------------------------|
| Hazardous Waste for recycling or recovery | 31 | 35 | 4 | -10% |
| Other inorganic valuation of operations | 8 | 20 | 2 | -60% |
| Inorganic recycling | 23 | 15 | 2 | 60% |
| Non-hazardous waste for recycling or recovery | 35,849 | 43,883 | 45,374 | -18% |
| Other recovery operations | 10,889 | 13,550 | 13,228 | -20% |
| Organic ¹ | 5,369 | 6,785 | 5,381 | -21% |
| Meat | 2,176 | 2,237 | 2,079 | -3% |
| Dairy | 52 | 105 | 83 | -50% |
| Fish | 2,587 | 2,637 | 2,353 | -2% |
| Vegetable | 35 | 51 | 44 | -32% |
| Bread | 230 | 294 | 255 | -22% |
| Other | 290 | 1,462 | 568 | -80% |
| Inorganic | 5,519 | 6,765 | 7,847 | -18% |
| Paper and Cardboard | 3,986 | 4,622 | 6,728 | -14% |
| Wood | 248 | 219 | 277 | 13% |
| Plastic | 144 | 495 | 391 | -71% |
| Other | 1,141 | 1,429 | 451 | -20% |
| Recycling inorganic | 24,960 | 30,334 | 32,146 | -18% |
| Paper and Cardboard | 22,982 | 28,228 | 28,987 | -19% |
| Wood | 71 | 108 | 117 | -34% |
| Plastic | 1,772 | 1,974 | 2,927 | -10% |
| Other | 136 | 23 | 115 | 485% |
| Total | 35,880 | 43,918 | 45,378 | -18% |

¹ Organic waste for the manufacture of animal feed and a small percentage for composting.

Waste managed for disposal (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|--|--------------|--------------|--------------|----------------------------|
| Hazardous waste destined for disposal | 57 | 14 | 22 | 303% |
| Landfill | 0 | 0 | 5 | |
| Other | 57 | 14 | 18 | 303% |
| Non-hazardous waste destined for disposal¹ | 1,028 | 1,083 | 2,343 | -5% |
| Landfill | 920 | 991 | 1,889 | -7% |
| Other | 108 | 92 | 455 | 18% |
| Total | 1,086 | 1,097 | 2,366 | -1% |

¹ Today it is not possible to differentiate the proportion of waste destined for energy recovery included in 'Other recovery treatments' as it is grouped under treatment codes R12 and R13, which encompass all treatments from R1-R11.

Waste collected from customers and sites for recycling (tonnes)

| | 2022 | 2021 | 2020 | Variation 2021-2022 (%) |
|-------------------------------------|--------------|--------------|--------------|----------------------------|
| Non-hazardous waste | 910 | 1,096 | 654 | 5% |
| Textile | 740 | 906 | 526 | 9% |
| Coffee capsules | 109 | 111 | 84 | -2% |
| Used oil | 61 | 79 | 44 | -23% |
| Hazardous waste | 1,114 | 1,224 | 1,508 | -9% |
| Electrical and electronic equipment | 1,023 | 1,126 | 1,404 | -9% |
| Batteries and energy accumulators | 84 | 85 | 91 | -2% |
| Lamps and fluorescent lamps | 7 | 13 | 13 | -44% |
| Total | 2,024 | 2,320 | 2,162 | -3% |

Communication and environmental awareness

GRI 413-1; 413-2

Consumers are a key player in driving the value chain towards a more environmentally friendly production system. It is their purchasing decisions that largely drive retailers and manufacturers to improve their commercial offerings and products. It is therefore essential to have a society that is informed and educated about sustainability, and to be transparent about the environmental impact of the products and services we offer so that they can make conscious and responsible purchasing choices.

Environmental transparency of own-brand products

Consistent with our 10 Commitments to Health and Sustainability, we work to communicate not only the nutritional profile of the foods we sell, as detailed in the chapter 'Commitment to Health' (page 119), but also the production systems and the environmental profile of our range. Already in 2020 we were pioneers with the publication of the EROSKI Basque Country Environmental Product Declaration for eggs and milk, and in 2022 we had two major breakthroughs in this area:

- **Environmental labelling on own brand:** EROSKI has become the first retailer in Spain to communicate a new environmental labelling, the Planet-Score, on a dozen of its own-brand products. This labelling seeks to communicate in a simple way the overall impact of the food on the environment, in order to provide consumers with useful information for a more responsible purchasing decision. Throughout 2023 we will incorporate this environmental information into more of our branded products.

Consumers validated the use of this label in a survey conducted in line with our commitment to participation and transparency. They expressed their interest, preference and understanding of this and other environmental footprint-based labelling currently under development in Europe.

This labelling was implemented after analysing different labels available in Europe in collaboration with leading entities such as the Basque Ecodesign Center (BEC), the European Regional Development Fund (ERDF) and the Basque Government's public environmental management company (IHOBE), among others. EROSKI also forms part of the Industry Advisory Committee of the Earth Foundation, an organisation that works to define a common labelling based on the European Commission's product environmental footprint methodology.

- **Chicken rearing systems:** EROSKI has incorporated new labelling on its own-brand chicken meat that helps to recognise the characteristics of its breeding. It is a proprietary grading system that is integrated into the product packaging in order to facilitate customer choice. The labelling differentiates visually and with simple icons between five types of rearing: standard farm, improved farm, free-range, traditional free-range and organic. We have included on our website detailed information on the characteristics regarding chicken breeds, number of animals per square metre in the farms, type of feed, etc., which are required for each of the systems.

Awareness raising and training of consumers

Achieving environmental goals is only possible if we all actively participate as a society. That's why, here at EROSKI we promote the training and awareness of consumers about the challenges we face, good practices and possible solutions, through awareness-raising campaigns and the publication of informative and educational content on our web platforms and other media. Tools like EROSKI Consumer or the Educational Programmes of the EROSKI Foundation's School of Food, which are detailed in Chapter 4 'Commitment to Health' (pages 122-123 and 125-129) are key to this consumer information and education work. We also carry out collaborative initiatives with our customers, employees and institutions.

Earth Hour

For the twelfth consecutive year, EROSKI has joined the Earth Hour campaign promoted by the WWF with the backing of the United Nations, with a symbolic blackout on the website www.consumer.es, which is still active with a dimmed light of lower intensity. There is also the campaign on the website and social media, and a blackout on the signs of some CAPRABO and VEGALSA stores. The slogan for 2022 was 'Let's go around the world'.

Camiño a Camiño environmental programme

VEGALSA-EROSKI has participated for the tenth consecutive year in the Camiño a Camiño programme, an initiative developed 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.

Unha árbore, unha historia

VEGALSA-EROSKI promotes commitment to the environment in Galician classrooms through this short story competition, which is accompanied annually by a tree planting. This year 65 students from the Plurilingüe de Chancelas Primary School (Poio, Pontevedra) took part, planting more than 50 trees of native species such as pedunculate oaks, sweet chestnuts and sweet cherries.

Sea of Seas Festival

VEGALSA-EROSKI has been the official sponsor of the IX Sea of Seas Festival, which focuses on raising awareness and educating children about the richness of the sea through fun activities in A Coruña. As part of this collaboration, Vegalsa developed the activity *O cru e o cocido*, an event to learn the secrets of the Lonja of A Coruña fish market.

Artigas School of Sustainability (Bizkaia)

We also collaborate with the Artigas School of Sustainability. This is the Environmental Education Centre on Waste in Bizkaia, which runs educational programmes on urban waste through workshops, audio-visuals and visits to an interactive exhibition.

Clean-up of natural spaces

VEGALSA-EROSKI has joined the 3rd Big Clean-up, carried out at the Castle of San Antón (A Coruña). For its part, FORUM SPORT has collaborated this year with the Goazenup collective for the plastic collection project at the mouth of the Bilbao estuary as part of the Bilbao Night Marathon.

In addition, during 2022 we promoted other awareness-raising, training and environmental conservation activities, such as the Berdeago fair in Durango, and the European waste prevention week.

6 Commitment to local development



We're from here

- **95%** of our commercial suppliers are of **national origin: 3,468** companies
- **60%** are **local agri-food producers**.
- **1,529 new registrations** of local and regional references, which have generated 23 million euros in sales.
- More than **3,600 products with PDO, PGI** or other quality marks
- **96 campaigns and local fairs** held.
- **85 participating companies** active in the Local Supplier Support Programme in the Basque Country.
- The only distribution company with its own-brand products labelled in Spanish, Basque, Catalan and Galician.

We support local suppliers

GRI 2-6; 203-2; 204-1; 3-3

Our commitment to environmental sustainability goes beyond the environmental dimension as we also actively support the development of the local economy in the territories in which we operate. Our commercial policy encourages the distribution and promotion of the products of each area, as well

as the dissemination of their differential characteristics among consumers, which favours the consumption of fresh, healthy, quality local food and processed products with differential characteristics in their production process, raw materials and varieties.

At EROSKI, we want to be proactive in the improvement of our local suppliers, accompanying them in the transformation towards a resilient production system that creates wealth and employment in the territories where we operate. Creating collaborative environments is part of the essence of EROSKI due to its cooperative origin, and brings benefits from an economic, environmental, social and cultural point of view. We consider local suppliers to be those suppliers that have their address in that autonomous community and have supplied regional or local product references in 2021. These references are those marketed only in that autonomous community (local consumption). The locations with significant operations are those where there are EROSKI Group stores. That is to say, where we carry out our commercial activity.

We work with more than 3,468 domestic commercial suppliers (95% of the total), of which more than half (59.5%) are local producers. These are normally small and medium-sized agri-food companies, whose products we distribute only in the autonomous community where they are located. Thanks to this, small producers can access EROSKI's marketing channel to distribute their products, the development of rural areas is favoured and we help maintain natural landscapes.

Relying on local products also means reducing transport and greenhouse gas emissions, and it represents a firm commitment to support local varieties of products that help producers to survive and provide a differentiating richness in the face of the tendency to homogenise mass production.

At EROSKI we believe that promoting the local economy is also a form of cultural support that safeguards traditional recipes and ways of preparing and cultivating products that are passed down from generation to generation and form part of the cultural heritage of certain areas.

Number of commercial suppliers and local producers, and percentage of local producers in relation to the total number of commercial suppliers by autonomous community

| | 2022 | | | 2021 | | | 2020 | | |
|---------------------|---------------------|----------------|------------------|---------------------|----------------|------------------|---------------------|----------------|------------------|
| | Commercial supplier | Local producer | % local producer | Commercial supplier | Local producer | % local producer | Commercial supplier | Local producer | % local producer |
| Andalusia | 245 | 164 | 67% | 249 | 173 | 69% | 292 | 207 | 71% |
| Aragon | 158 | 116 | 73% | 165 | 121 | 73% | 172 | 128 | 74% |
| Asturias | 74 | 48 | 65% | 87 | 58 | 67% | 86 | 60 | 70% |
| Cantabria | 72 | 50 | 69% | 75 | 56 | 75% | 76 | 54 | 71% |
| Castilla y León | 178 | 115 | 65% | 186 | 111 | 60% | 180 | 106 | 59% |
| Castilla-La Mancha | 68 | 24 | 35% | 96 | 49 | 51% | 122 | 70 | 57% |
| Catalonia | 786 | 468 | 60% | 798 | 468 | 59% | 809 | 463 | 57% |
| Ceuta | 1 | 1 | 100% | 2 | 2 | 100% | 2 | 2 | 100% |
| Valencian Community | 216 | 48 | 22% | 222 | 63 | 28% | 242 | 79 | 33% |
| Extremadura | 40 | 26 | 65% | 45 | 30 | 67% | 49 | 36 | 73% |
| Galicia | 439 | 309 | 70% | 460 | 313 | 68% | 462 | 321 | 69% |
| Balearic Islands | 162 | 142 | 88% | 173 | 150 | 87% | 172 | 145 | 84% |
| Canary Islands | 2 | 1 | 50% | 3 | 1 | 33% | 52 | 34 | 65% |
| La Rioja | 84 | 64 | 76% | 85 | 63 | 74% | 82 | 60 | 73% |
| Madrid | 307 | 41 | 13% | 300 | 44 | 15% | 313 | 44 | 14% |
| Melilla | 0 | 0 | 0% | 0 | 0 | 0% | 2 | 2 | 100% |
| Murcia | 55 | 12 | 22% | 57 | 16 | 28% | 90 | 46 | 51% |
| Navarra | 192 | 161 | 84% | 199 | 161 | 81% | 187 | 151 | 81% |
| Basque Country | 389 | 275 | 71% | 397 | 273 | 69% | 389 | 265 | 68% |
| Total | 3,468 | 2,065 | 60% | 3,599 | 2,152 | 60% | 3,779 | 2,273 | 60% |

We collaborate with local agri-food producers

Our cooperation with local agri-food suppliers is based on three commitments:

- Bringing the products of small producers closer to consumers.
- To develop commercial management adapted to micro-enterprises, SMEs and cooperatives.
- Collaborate on plans for their professionalisation and business growth.

In 2022 we had 1,529 new additions of local and regional products, of which 852 were in Fresh sections and 677 in Food. These new registrations generated sales of more than 23.8 million euros.

In addition to the novelties in the range, we would like to highlight the expansion of the number of local products in our own brand. To support the primary sector and in collaboration with sector organisations and regulatory councils, in 2022 we incorporated own-brand products in the deli section in Aragon and Navarre, at the butcher's counter in Navarre and Catalonia, and in the culinary solutions section also in Catalonia. Of particular note this year was the launch of a complete range of yoghurt in the Basque Country. In total, there were 69 new local products under our brand.

In 2022 we continued to take steps in our commitment to the diversification of the productive sector through development at regional level in three areas in particular:

- Catalonia, where advances in the bread and cheese categories stand out.
- Galicia, with notable regional development in fishing and baking
- Basque Country, with advances in vegetables and Idiazabal cheese.

Furthermore, as part of our commitment to diversifying the production sector, we have played an important role in the development of two fundamental sectors in the Basque Country and Catalonia: vegetables and cheese, in which we have made significant progress. In Galicia, too, there has been notable regional development in fish counter and bakery sections, the latter of which has also been reinforced in Catalonia.

It should be noted that throughout the year we have renewed and generated new collaboration agreements with sectoral organisations to promote local foods, Designations of Origin (DO) and Protected Geographical Indications (PGI). We have 2,489 products with PDO or PGI: more than 1,500 different wines and more than 170 references of cheese with PDO, 100 canned vegetable products, oils, pulses and rice with PDO and PGI, and more than 230 meat products with PGI. We also have more than 1,189 products with differentiated quality brands such as Eusko Label, Reyno Gourmet or Tierra de Sabor, among others.

As a new feature, we are presenting two milestones this year:

- A programme to support local producers in order to achieve more sustainable production and ensure the food quality of the products.
- The launch of the EROSKI Azoka online sales platform, which aspires to be a common digital home where the smallest producers can bring their products closer to consumers.

EROSKI Azoka: innovative model of a shorter sales circuit

In May we launched EROSKI Azoka, a digital platform that connects more than 50 small producers in Gipuzkoa with consumers. We are the first retailer to set up an experience like this, putting the shop and logistics at the service of the smallest productions.

We seek to collaborate with new, smaller producers, to contribute to reducing the environmental impact of agri-food distribution activities and to respond to a concern in society that is opting for a shorter sales circuit. The meeting point between producers and customers takes place in our shop in Donostia Arcco Amara.

Support programme for local producers

In 2022, we have launched a new tool for agri-food producers in the Basque Country to assess their environmental, social and corporate governance practices.

The main objectives of this tool are:

- Greater knowledge of and commitment to EROSKI's local supplier companies and their environment.
- Provide training and support for continuous improvement.
- Accompanying and guiding towards higher product quality.
- Encourage better environmental and social behaviour.
- Achieve greater transparency in the supply chain.

This year we have evaluated 85 local agri-food producers in the Basque Country and have identified the strengths and areas for improvement of each one. Throughout 2023, we will extend the Programme to other regions, and we will deepen the training and development of innovative projects with other local actors.

Dialogue and collaboration with other local actors

This model of collaboration is based on dialogue with local agri-food production companies. We hold regular meetings with them to promote and innovate in this common strategy that we share to boost the local economy and favour the agri-food sector. In 2022 we organised four sectoral roundtables in the Basque Country and Navarre on the dairy sector, fisheries, production in Alava and vegetables in Navarre. In addition, VEGALSA-EROSKI held its 9th Meeting with the Food Industry. In all these events, we have brought together representatives of producers, regulatory councils, technology centres and the food cluster to analyse the current and future situation of each of the sectors. In addition, three meetings with suppliers were organised in 2022 in Catalonia and the Basque Country, where we shared with them our strategy and the latest developments in our business in each region.

In 2022, we also signed a collaboration agreement with the Basque Government's Department of Economic Development, Sustainability and Environment to strengthen and develop the agri-food industry in the three Basque territories. The agreement is a commitment to guarantee the sustainability of the agri-food sector in the Basque Country, participating in innovation programmes and fostering agreements that facilitate the development and distribution of local products. This is the second agreement signed by the two institutions, following that signed in December 2013.

As part of the agreement with the Basque Government, we have undertaken to carry out an annual promotion calendar for Basque food products, to carry out training activities aimed at consumers, to develop activities related to the promotion of healthy and sustainable food based on local products, and to promote communication and training activities for the public on organic products.

Another example of collaboration with local producers is the Balearic Islands. The 'Productes de Sa Nostra Terra' campaign encourages the consumption of local produce, supported by agreements with 158 local food and fresh produce suppliers.

In fact, this year we have continued to carry out monthly campaigns in all regions, 85 in total in 2022, taking into account the seasonal nature of the product and often in conjunction with Regulatory Councils and Quality Brands.

We promote culture, leisure and the local environment

GRI 413-1; 413-2

At EROSKI we are committed to promoting culture and preserving traditions. That is why our commitment to local development also considers the value of local languages, leisure and culture.

Promotion and dissemination of local languages

Local languages are an essential part of the cultural heritage of the communities around us. That is why at EROSKI we are committed to promoting and disseminating it. In fact, for decades, we have been the only distribution company to offer the labelling of our own-brand products in Basque and in the other co-official languages. We also support various external initiatives that promote their use.

In the case of Basque, we have participated in the Durango Basque Book and Record Fair (Durangoko Azoka), the most important fair in the calendar for the promotion of the Basque language, where we have been present for decades. We have also collaborated with the main activities to promote Basque in the education sector in each territory (Herri Urrats, Ibilaldia, Araba Euskaraz, Kilometroak, Basque Public School Festival and Nafarroa Oinez), in which more than 9,600 people took part in the EROSKI Foundation School of Food events organised there, aimed at promoting healthy eating habits among schoolchildren and families. We have also collaborated with the third edition of Euskaraldia, a social initiative to change the oral language habits of those who understand Basque. To this end, in addition to spreading the word among our own employees, we sold flags in our stores for a total donation of 50,000 euros to the initiative.

In Galicia we also value the culture and language of the region by joining all those initiatives that are closely linked to Galician society. For example, VEGALSA-EROSKI celebrated the Día das Letras Galegas with a tribute to the Galician poet Florencio Delgado Gurriarán. Commemorative posters were hung at 176 stores to publicise the life and work of this writer. The posters designed by the students of the multilingual Virxe do Camiño de Rubiá Public Primary School in Ourense.

We also continue to support local languages through the Consumer EROSKI magazine, which is published in Spanish, Basque, Galician and Catalan. The EROSKI Club and Sabor-CAPRABO magazines can also be read in the official languages of the territories in which we operate.

Leisure and culture

At EROSKI we promote leisure and culture for consumers through various sponsorships such as that of the Musikaire cultural festival, which takes place every year in Elorrio, where our head office is located.

In Galicia, VEGALSA-EROSKI has been one of the main sponsors of the Xacobeo campaign, contributing 900,000 euros within the framework of the agreement with the Government of Galicia between 2020 and 2022. As part of this initiative, EROSKI Consumer published a new Guide to the Camino de Santiago in 2022. VEGALSA-EROSKI is also an official sponsor of 'The Leira Tour' of the Nova Galega Danza company, which fuses live dance and music of Galician roots, tradition and avant-garde with a universal vocation. It is also an official sponsor of the performing arts exchange project Camino Escena Norte (CEN) 2022, focused on promoting stage, artistic and professional exchange between companies from Galicia, Asturias, Cantabria, the Basque Country, and this year also Navarre.

Aware of the importance of sport in today's society and in order to develop a healthy lifestyle, we also support sporting activities organised in our immediate environment. In the Basque Country we have collaborated with races and popular activities such as the Artxanda Climb. In addition, FORUM SPORT has once again organised the 'Kosta Trail', a running and hiking event that brings together 5,000 participants, which is carried out in a way that respects nature and has a social purpose. We have also participated in the 'WOP Challenge', a team relay sporting adventure, with a collective social challenge to raise funds for the fight against rare diseases. In Catalonia, we maintain the CAPRABOSport Programme, which collaborates with amateur clubs to promote healthy habits, such as sports practice.

7 Commitment to society



Supporting our environment through solidarity

- **23 million euros** channelled to social purposes.
- **1.7 million euros donated** through the *Céntimos Solidarios* (Cents for Solidarity) donation programme.
- **3,700 people and 330 social entities** have participated in the definition of the 2023 Solidarity Plan.
- **562,844 euros donated** to victims of the war in Ukraine through UNICEF.
- **5,116 tonnes of food donated** to Food Banks and other organisations through in-store collections and the Zero Waste programme.

We contribute with our social action

GRI 203-2; 413-1; 413-2; 3-3

We have always been committed to building a fairer and more caring society. We involve our stakeholders in the conception and development of our solidarity and social action activities, integrating their different needs and sensitivities: employees, consumers and social entities that participate in the campaigns and social programmes we carry out.

In 2022 we allocated 23 million euros to social actions together with our stakeholders. 48% of this sum comes from contributions from EROSKI and EROSKI Foundation, 21% from contributions from our customers (through solidarity actions organised in the stores), and the remaining 31% from institutions and administrations (through product purchases to guarantee the food needs of people in vulnerable situations).

The increase compared to the previous year is mainly down to a progressive increase in the use of the tools that EROSKI makes available to social entities and public administrations to facilitate a dignified and inclusive diet for groups at risk of social exclusion, to the additional initiatives carried out to help those affected by the war in Ukraine and to the improvement in food collection campaigns compared to 2021.

Thousands of euros channelled to social purposes by EROSKI and EROSKI Foundation (own contributions, those of its customers and social entities)

| | 2022 | 2021 | 2020 |
|---|---------------|---------------|---------------|
| Solidarity and social action | 19,242 | 14,539 | 18,571 |
| Support for families and groups with special needs | 1,818 | 1,414 | 1,961 |
| Consumer education and information ¹ | 1,068 | 1,146 | 1,137 |
| Culture, leisure and local environment ² | 576 | 232 | 722 |
| Total | 22,704 | 17,331 | 22,391 |

¹ More information on consumer education and information activities can be found in the 'Commitment to health' section of this report (pages 122-123 and 125-129).

² More information on activities to promote culture, leisure and local environment can be found in the 'Engagement with the local environment' section of this report (pages 185-186).

We dedicate a minimum of 10% of our profits to our actions in favour of society, which go to the Compulsory Contribution Fund for Cooperative Education and Promotion and Other Purposes of Public Interest (COFIP). Since it was set up in 1997, these resources have enabled EROSKI Foundation to carry out its activities, which are divided into four main areas:

1. Training and information for consumers.
2. Educational, cultural and professional promotion, especially in the field of consumerism and commitment to the environment.
3. Solidarity and welfare promotion.
4. Research, development and innovation in relation to consumerism, food, environment and healthy lifestyles.

The Foundation has a multidisciplinary technical team that articulates these axes and promotes actions in favour of consumers, carries out dissemination campaigns, publishes magazines and guides, offers grants and aid and collaborates with social organisations. The Board of Trustees of the Foundation ensures that the Action Plan defined each year is developed under the principles of impartiality, independence, transparency, efficiency and accountability. The main areas of activity in 2022 were training and consumer information (as detailed in the 'Commitment to health' section).

Céntimos Solidarios (Cents for Solidarity) donation campaign

GRI 413-1; 413-2

Together, cent by cent, we have consolidated our permanent donation programme Cents for Solidarity, which we launched in November 2020 and which facilitates the solidarity of our customers in their daily purchases in our stores.

Customers in our stores (the programme is active in EROSKI and CAPRABO establishments) can make a small donation to the charity cause that is active at any given time when paying for their purchase by card or mobile phone. The contribution, which is always voluntary and confidential, is a small symbolic sum: for purchases between 5 and 30 euros, 10 cents are donated, and for purchases over 30 euros, the donation is 20 cents. We always supplement these amounts with our own contribution.

In March 2022 we organised the event 'Let's talk about Solidarity' with some of the NGOs and other beneficiaries of the programme in 2021 and 2022 to share the vision on the present and future of solidarity in Spain and to present our Solidarity Plan 2022. The day was shared live via social media with representatives of other social entities and the general public.

In 2022 EROSKI and its customers have donated almost 1.7 million euros thanks to more than 10.5 million donations from Cents for Solidarity. These contributions were allocated to 83,000 people through 67 social entities. The money donated financed projects to help children, environmental conservation and animal protection, the fight against cancer, the elderly, people at risk of social exclusion, persons with disabilities, degenerative diseases, mental illnesses or rare diseases, and victims of gender violence.

Since the start of the programme in 2020, more than 4.5 million euros have been donated and there were 30 million donations from our customers.

Indicators of the Cents for Solidarity donation programme

| | 2022 | 2021 | 2020 |
|---|------------|------------|-----------|
| Euros donated by EROSKI and its customers | 1,697,113 | 2,172,721 | 855,532 |
| Number of donations when paying by card | 10,543,066 | 14,576,037 | 5,783,016 |

Monthly donations from EROSKI and its customers through the Cents for Solidarity programme (euros)

| Month | Group supported | Donations |
|----------------------------|---|-----------|
| February 2022 | Children with cancer | 150,317 |
| March 2022 | Women and children victims of gender-based violence | 203,326 |
| April 2022. | Refugees from Ukraine | 134,861 |
| May 2022 | Families at risk of social exclusion | 123,279 |
| June 2022 | Protection of the environment and animals | 134,217 |
| July 2022 | Persons with disabilities or mental illness | 130,933 |
| August 2022 | Older persons | 121,777 |
| September 2022 | Persons with rare diseases | 182,718 |
| October 2022 | Women with cancer | 130,546 |
| November and December 2022 | Vulnerable families | 101,737 |
| January 2023 | People with neurodegenerative diseases | 171,151 |

Building our Solidarity Plan 2023 by listening to the people's needs

Throughout 2022, we defined the Solidarity Plan for 2023 based on listening to 3,773 people, including customers, employees and the general public, and the assessment of 525 projects presented by 330 social organisations.

The selection of those chosen to receive the Cents for Solidarity donations in 2023 has taken into account the preferences of causes and location of the initiatives collected in this citizen participation exercise. In addition, an Advisory Committee made up of NGOs, consumers and partners has validated project proposals for each month of the year.

Thus, in 2023 we will once again allocate the proceeds from this solidarity programme to help people with cancer, support for women and children who are victims of gender-based violence, assistance for people with neurodegenerative diseases or rare or mental illnesses, support for persons with disabilities, collaboration with families or the elderly in vulnerable situations, protection of the environment and animals in need of homes, and international cooperation with refugee children in other countries.

Responding to the social emergency

GRI 413-1; 413-2

The war in Ukraine, which began in February 2022, led to a wave of solidarity to which EROSKI and our stakeholders have actively contributed to alleviate the needs of the population affected by the war.

The negative consequences of this struggle are widespread. Rising energy and commodity prices have had an impact across Europe. In Spain, thousands of families at risk of exclusion have seen their difficulties in accessing basic goods, already accentuated by the COVID-19 pandemic in previous years, exacerbated. At EROSKI, we have also responded in solidarity to these social emergencies in our environment.

Emergency campaign to assist victims of the war in Ukraine

Together with our customers, we have donated 562,844 euros, the largest sum raised in an emergency campaign organised at our stores to date, to help the victims of the war in Ukraine. We have channelled these resources to the affected population through the United Nations Children's Fund, UNICEF.

Similarly, the proceeds from the April 2022 Cents for Solidarity Donation Programme were used to help refugees fleeing the war in Ukraine through entities such as CEAR and UNHCR, assisting those in Spain and in other countries.

We have also made other donations related to this conflict:

- Donation of textile products worth 104,305 euros to the Ukraine-Euskadi Association, Caritas Basque Country and Catalonia Red Cross.
- Donation of various basic food and hygiene products to the value of 5,250 euros to the Matia Foundation, which has taken them to the border

with Ukraine with the collaboration of the eight mountaineer and solidarity activist Alex Txikon.

- 35 mattresses and hammocks to Caritas Gipuzkoa for the initial reception of arriving refugees from Ukraine while they were being rehoused.
- The profits from EROSKI's solidarity bag (a convenient reusable cloth bag whose profits have been allocated entirely to social causes since its incorporation into our stores more than a decade ago) were also channelled between June and August to refugees in Ukraine through UNICEF.

Campaigns with Food Banks

At EROSKI we have been collaborating with the Spanish Federation of Food Banks (FESBAL) for 26 years by organising food collections in our stores. These include EROSKI's 'Operation Kilo' or VEGALSA-EROSKI's 'Zampakilos Solidario', both in spring, as well as the 'Gran Recogida de Alimentos' in November.

Through FESBAL, the food goes to individuals and families experiencing financial difficulties or at risk of social exclusion. In 2022, in addition to being able to donate a sum of their choosing at the checkout, customers were also able to physically donate food and personal hygiene and cleaning products in shop, after the COVID-19 health crisis prevented this in 2020 and 2021. As always, EROSKI's own donation is added to customers' contributions.

Thanks to these in-store campaigns for the Food Banks in each territory where our stores are located, we have donated 1,484 tonnes of food, equivalent to almost 6 million meals. This way, we have helped feed 1,600 families during the year.

Zero Waste Programme

Every year we work to eradicate food waste. We donate fresh produce and foodstuffs that are close to their use-by or best-before date but are in perfect condition for consumption. We remove them from our shelves to fulfil our commitment to consumers to offer them maximum freshness and good looking packaging.

Our protocol guarantees food safety in all donations. Donated products also maintain the cold chain in the receiving entity, and we ensure the same guarantees in transport and facilities until the food is consumed.

At EROSKI we collaborate annually with over a hundred social entities with which we have signed collaboration agreements to make these donations. The work we do together has previously received the Golden Spike Award; the highest award given by the Spanish Federation of Food Banks to those organisations that stand out for their collaboration in the redistribution of excellent foodstuffs in solidarity.

In 2022 we donated 3,632 tonnes of food and basic products, equivalent to 14 million basic meals for people at risk of social exclusion. We have also donated food unfit for human consumption to animal shelters and zoos.

Shopping card for social purposes

The EROSKI and CAPRABO shopping card for social purposes is an integrating and supportive way of channelling assistance from public administrations and social entities to citizens and families at risk of social exclusion. It is a personal card that is issued to each user with a starting credit balance. If the social entity so indicates, customised periodic top-ups can be made automatically.

Access to the basic needs of these people is done in an inclusive way and not only through assistance. The appearance of the card is similar to that of EROSKI's gift or loyalty cards, and the user chooses the store where they can shop, the items they want and the time of purchase. In this standardised way, priority is given to solidarity, security, confidentiality, autonomy and dignity of people, which are the values of this programme.

In 2022, we helped 146 public and social entities to channel their welfare aid to people in vulnerable situations through the EROSKI and CAPRABO shopping card for social purposes. The money channelled through the cards is equivalent to more than 11.2 million meals per year.

Other social actions

GRI 413-1; 413-2

Our collaboration goes further the Cents for Solidarity donation programme and food solidarity actions. As an active part of society, we also support vulnerable groups (especially those affected by disease) and pay special attention to the needs of international cooperation. That is why every year we collaborate with dozens of entities that operate in our surroundings and in other countries. These are some of the solidarity actions we have carried out this year.

Solidarity campaigns in the Balearic Islands

Every year we deploy various collaborative actions with entities in the Balearic Islands due to our prominent presence there and our firm commitment to support the areas closest to our stores. The highlights include:

- **"Measure smiles" campaign:** This year was the tenth anniversary of this initiative through which customers can collaborate with 14 children's aid organisations in the Balearic Islands by making a contribution of one euro in exchange for a ruler-calendar. This year, 45,500 euros were donated.
- **'Lives in full colour' campaign:** As every year, a colouring book was placed on sale, raising 40,000 euros for Proyecto Hombre.
- **'Life-changing plasters' campaign:** We have offered our customers the option to make a donation of one euro when buying a box of five plasters during the months of April and May. 20,000 euros was to promote and strengthen the employment of people who have more difficulties in finding work through Cruz Roja Baleares.
- **'Solidarity pencils' campaign:** 5,000 euros was donated to the Fundación de Personas con Discapacidad de Menorca (Foundation for Persons with Disabilities of Menorca), contributed by customers thanks to the purchase of a one-euro solidarity pencil in favour of the 'Juegoteca' project, aimed at creating a play area to promote the development of children with disabilities.

Actions to support people affected by a disease

We have been collaborating for many years with different entities that assist groups affected by disease. Our aim is to make it easier for these people to access treatment for disease, psychosocial support or care, or to strengthen support for research to find a cure, among other things.

Some of the actions in this area in 2022 are:

- **Helping people with cancer:** We have developed different actions to support people with cancer throughout the year. For example, the sale of t-shirts in October for the AECC and the association of women with breast cancer in Gipuzkoa (Katxalin), raising 13,743 euros, support for the campaign to combat skin cancer in summer, or support for races in support of people with breast cancer, among others.
- **Research into Amyotrophic Lateral Sclerosis (ALS):** we sold reusable cloth bags with a donation of 10 euros in favour of the ALS research project in collaboration with Basque public television during the Christmas solidarity campaign.
- **Supporting the fight against Alzheimer's disease:** CAPRABO has renewed its collaboration agreement with the Pasqual Maragall Foundation to promote research and the fight against Alzheimer's disease for the ninth consecutive year. We collaborate on the Alfa Study, a project in which more than 2,700 volunteers with no cognitive impairment participate, and which feeds the different research projects of the Barcelona β Brain Research Center (BBRC).

Christmas toy donation campaign

We collaborate at specific times of the year with collections of products for children in vulnerable situations. For example, at back-to-school time with donations of school supplies. Also noteworthy are the actions carried out in December around the Christmas period:

- **'The Tree of Dreams':** In collaboration with La Caixa, we took part in the 'Tree of Dreams' initiative, which saw the team at the VEGALSA-EROSKI head office become the Christmas page boys and girls of 150 children at risk of social exclusion for one day, ensuring no one was left without a present for Christmas.
- **Toy collection:** As we do every year, we have carried out an action at our hypermarkets in the Basque Country to collect new toys for children in vulnerable situations with the collaboration of the Red Cross.

International cooperation

Our campaigns also respond to the needs of people beyond our own borders. Our Cents for Solidarity Donation Programme collaborates with organisations such as

UNICEF and UNHCR. Since 2011 we also collaborated with MUNDUKIDE in a project to support local development in different countries through cooperatives. In 2022, we also continued to support organisations that carry out projects in developing countries, such as the Children of the World Federation, donating non-food consumer goods, such as toys, clothing, footwear and school supplies valued at 79,200 euros.

Support for large families

In 2022, we continued our support programmes for large families through associations such as Hirukide, Fanoc and Familia XL. To help meet the special needs of these families we offer special advantages through loyalty cards and special initiatives for families with babies such as CAPRABO's *Bienvenido Bebé* programme or the *Tarxeta Benvida* of the Regional Government of Galicia in VEGALSA-EROSKI. By 2022, more than 25,000 large families have benefited from savings of 1.5 million euros.

8 Commitment to transparency

Economic performance

GRI 201-1

EROSKI Group closed its accounts for the year ended 31 January 2023 with an operating result amounting to 204 million euros, and this in a context of growing pressure on the costs of products sold and other direct costs, which have been partially assumed, resulting in lower percentage margins, and partly offset by the efficiency and productivity savings that have been made in recent years. The remainder has been passed on in retail prices. The final result for the year reflects a profit of 64 million.

EROSKI Group's sales amounted to 4,828 million euros, slightly higher than the figure for the previous year, representing a growth rate of 6.3%.

Ordinary activity generated a gross profit of 204 million euros, against a backdrop of rising costs, both in terms of products sold and other direct costs, a circumstance that has been partially absorbed and not fully passed on in prices, resulting in a lower percentage margin than in previous years. The measures to improve efficiency in the value chain and logistical business processes initiated in previous years also continued.

It is also worth highlighting the involvement and commitment of all the Group's employees, who once again demonstrated their ability to adapt to the demands of the market and focus on improving customer service and satisfaction. The quest for customer satisfaction is always the guide that allows us to align the coordinated efforts of all our employees, and this year enabled us to achieve an EBITDA of 281 million euros.

Expectations are confirmed regarding the reinforcement of the Catalonia and Balearic Islands project following the incorporation of a partner in this perimeter at the end of 2021, both perimeters having developed satisfactorily in 2022. This positive performance with a partner has a sustained precedent of more than 25 years in the Galicia perimeter, also showing satisfactory evolution during this financial year 2022.

Finally, it should be noted that the commitments made in the framework of financial indebtedness were also met in the year 2022, which continues to be reduced in line with the planned schedule.

Economic value generated and distributed (thousands of euros)

| | 2022 | 2021 | 2020 |
|---|----------------|----------------|-----------------|
| Ordinary income | 5,089,775 | 4,792,390 | 5,051,869 |
| Net sales distribution | 4,828,196 | 4,541,380 | 4,807,439 |
| Other income without return on sale of fixed assets | 261,579 | 251,009 | 244,430 |
| Operating profit (before impairment, results on sale of fixed assets and non-current activities) | 204,014 | 185,475 | 253,213 |
| Impairment, results from sale of fixed assets and non-current assets | (21,945) | (63,913) | (199,764) |
| Pre-tax and financials profit | 182,068 | 121,562 | 53,449 |
| Financial profit (loss) | (97,248) | 33,147 | (104,503) |
| Share of profit/loss from investments using equity method | 81 | 221 | 232 |
| Income tax | (20,987) | (50,316) | (26,740) |
| Net profit from discontinued operations | 0 | 0 | 0 |
| Profit | 63,914 | 104,614 | (77,562) |

Taxonomy of sustainable finance

The European Union (EU) Sustainable Finance Taxonomy, regulated by Regulation (EU) 2020/852, also called the Green or Environmental Taxonomy, sets out the general framework for determining whether an economic activity can be considered environmentally sustainable. It provides a standardised, science-based classification system to identify environmentally sustainable economic activities, acting as an important enabler to support sustainable investment and accelerate the decarbonisation of the European economy. It creates certainty and transparency for investors, and it supports companies in planning a roadmap to achieve the goal of net zero emissions.

An economic activity is considered to be environmentally sustainable when the economic activity:

- a) Substantially contributes to one or more of the environmental objectives set out, for the time being, on climate change mitigation and climate change adaptation, pending the publication of the remaining environmental objectives.
- b) It is in line with technical screening criteria to determine the conditions under which an economic activity is considered to contribute substantially to climate change mitigation or adaptation.
- c) Does not cause significant harm to any of the other environmental objectives (EU Delegated Regulation 2021/2139)
- d) Is carried out in accordance with the established minimum social guarantees.

Point a) is referred to as eligibility under the Taxonomy, and points b), c) and d) as alignment. Failure to comply with any of points b, c or d implies that the activity or product would be considered as eligible and not aligned with the taxonomy. An activity is considered to contribute substantially to an environmental objective, point a), if it is made explicit in the Climate Change Mitigation and Adaptation Delegated Act. Therefore, the remaining non-eligible activities will be those that do not appear in the Delegated Climate Regulation 2021/2139.

In this second year of application of the Taxonomy Regulation, EROSKI, as a public interest entity obliged to submit this information, analysed the eligibility, as in 2021, and the alignment, as required for the 2022 data, of its activities and products based on the delegated acts on climate change mitigation and adaptation. The requirements of the Taxonomy were introduced into the management of the organisation in two distinct stages: with the 2021 report, identifying eligibility, and in 2022, with the eligibility and alignment analysis.

The work done last year has been reinforced with the incorporation and further specification and reporting of the activities identified as eligible and, subsequently, the analysis of the technical selection criteria to analyse the alignment of their activities and outputs.

In the eligibility analysis, all EROSKI's activities included in the above-mentioned Delegated Act have been identified. Specifically, a total of 9 eligible activities and products were identified under the environmental objective of climate change mitigation:

- 4.16. Installation and operation of electric heat pumps

- 5.5. Collection and transport of non-hazardous waste in source-segregated fractions
- 6.5. Transport by motorcycle, car and light commercial vehicle
- 7.2. Renovation of existing buildings
- 7.3. Installation, maintenance and repair of energy-efficient 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 for measuring, regulating and controlling the energy performance of buildings
- 7.6. Installation, maintenance and repair of renewable energy technologies
- 8.1. Data processing, hosting and related activities

Subsequently, the descriptions developed in the Delegated Act were analysed in depth to verify compliance with the specific technical criteria established to measure the substantial contribution to climate change mitigation for each of the eligible activities.

For example, there are activities that are deemed eligible but not aligned. For example, Activity 8.1 'Data processing, hosting and related activities' is not considered aligned because the refrigerant used in data servers has a global warming potential higher than the maximum allowed in the Taxonomy's technical screening criteria to consider the activity as having a substantial contribution to climate change mitigation.

In the assessment of the principle of Do No Significant Harm to Other Targets (better known as DNSH), an analysis of existing environmental procedures was completed to verify compliance with the quantitative and qualitative DNSH criteria (Mitigation Case) for:

- Mitigation of, and adaptation to, climate change
- Sustainable use and protection of water and marine resources.
- Transition towards a circular economy.
- Prevention and combating of pollution.
- Protection and recover of biodiversity and ecosystems.

Subsequently, it was verified that the minimum social guarantees are complied with, i.e., that EROSKI complies with the OECD Guidelines for Multinational Enterprises

and the United Nations Guiding Principles on Business and Human Rights, as well as the principles and conventions of the ILO.

In this regard, EROSKI complies with the legislation on social matters and ensures that its value chain is also aligned with the principles of the ILO and human rights, as explained in chapters 1, 'About EROSKI' (page 29), and 2, 'Business model' (page 36). Proof of this is that it has not identified any cases of discrimination or human rights violations in the past year, as reported for GRI standards 2-27, 205-3, 406-1, 407-1, 408-1, 409-1, 411-1, 412-1, 413-1 and 414-2.

As required by Article 8 of Taxonomy, quantitative information was provided on how and to what extent the company's activities are associated with economic activities that are considered environmentally sustainable.

In particular, information is provided on:

- The proportion of turnover that comes from products or services related to economic activities that are considered environmentally sustainable.
- The proportion of its total fixed assets (CapEx or investments) related to assets or processes associated with economic activities that are considered to be environmentally sustainable.
- The proportion of its operating expenses (OpEx) related to assets or processes associated with economic activities that are considered to be environmentally sustainable.

In addition, the tables, as required by Annex II of Delegated Regulation 2021/2178, are shown for non-financial companies.⁴

Indicate that, for OPEX, the denominator is made up of operating leases, research and development and repairs and maintenance expenses. 90,854 thousand euros, as indicated in note 25 Other Expenses of the Consolidated Annual Financial Report. In reference to CAPEX, the denominator amounts to 433,328 thousand euros, with the consequent breakdown in the different notes of the CAFR:

- Property, plant and equipment: 102,315 thousand euros (Annex IV)
- Right of use: 319,529 thousand euros (Note 10)
- Other Intangible Assets: 11,207 thousand euros (Annex V)
- Real Estate Investments: 73 thousand euros (Note 7)

⁴In the reference templates (tables) for performance indicators for non-financial companies, when it refers to environmentally sustainable activities (that conform to the taxonomy), they are eligible and aligned activities, and when it mentions that they do not conform to the taxonomy, they are eligible and non-aligned activities.

- Real Estate Stocks: 204 thousand euros (Note 15)

The results obtained can be summarised as follows:

- Looking at the relative magnitudes, the product or activity with the highest percentage of sales in relation to the Taxonomy alignment is the collection and transport of non-hazardous waste in source-segregated fractions, with 0.12% of the total. Likewise, for the magnitude of OpEx, the highest percentage also corresponds to the aforementioned activity, with 3.29% of the total. Finally, in terms of the magnitude of CapEx, the highest percentage corresponds to the installation, maintenance and repair of energy efficiency equipment, with 0.92% of the total.
- In relation to the totals of aligned activities and products, the highest percentage of the total corresponds to OpEx with 6.84%, followed by the percentage of CapEx with 1.67% and finally, the percentage of sales with 0.12%.

Turnover (net sales) according to the Green Taxonomy

| | | | | Criteria for substantial contribution | | Criteria for absence of significant harm ("Do No Significant Harm") | | | | | | | | | | |
|---|-------|------------------------------------|----------------------------|---------------------------------------|----------------------------------|--|------------------------------------|----------------------------------|------------------------|-----------------|-----------------------------------|--------------------------|--|---|--------------------------------------|--------------------------------------|
| Economic activities | Codes | Absolute turnover (thousand euros) | Proportion of turnover (%) | Mitigation of climate change (%) | Adaptation to climate change (%) | Mitigation of climate change (Y/N) | Adaptation to climate change (Y/N) | Water and marine resources (Y/N) | Circular economy (Y/N) | Pollution (Y/N) | Biodiversity and ecosystems (Y/N) | Minimum guarantees (Y/N) | Proportion of turnover complying with the taxonomy, year N (Y/N) | Proportion of turnover complying with the taxonomy, year N-1(%) | Category (facilitating activity) (F) | Category ("transition activity") (T) |
| B. ACTIVITIES ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | |
| Collection and transport of non-hazardous waste in source-segregated fractions | 5.5 | 5,992 | 0.1 | 100.0 | - | | Y | | Y | | | Y | 0.1 | NA | | |
| Turnover from environmentally sustainable activities with the taxonomy) (A.1) | | 5,992 | 0.1 | 100.0 | - | | | | | | | | 0.1 | NA | | |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | |
| Turnover from taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2) | | 0 | 0 | | | | | | | | | | | | | |
| Total (A.1+A.2) | | 5,992 | 0.1 | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | |
| Turnover from ineligible activities according to taxonomy (B) | | 4,822,203 | 99.9 | | | | | | | | | | | | | |
| Total (A + B) | | 4,828,195 | 100 | | | | | | | | | | | | | |

Investments (CapEx) according to the Green Taxonomy

| | | | | Criteria for substantial contribution | | Criteria for absence of significant harm ("Do No Significant Harm") | | | | | | | | | | |
|---|-------|------------------------------------|-------------------------|---------------------------------------|----------------------------------|--|------------------------------------|----------------------------------|------------------------|-----------------|-----------------------------------|--------------------------|---|---|--------------------------------------|--------------------------------------|
| Economic activities | Codes | Absolute CapEx (thousand of euros) | Proportion of CapEx (%) | Mitigation of climate change (%) | Adaptation to climate change (%) | Mitigation of climate change (Y/N) | Adaptation to climate change (Y/N) | Water and marine resources (Y/N) | Circular economy (Y/N) | Pollution (Y/N) | Biodiversity and ecosystems (Y/N) | Minimum guarantees (Y/N) | Proportion of CapEx complying with the taxonomy, year N (%) | Proportion of CapEx complying with the taxonomy, year N-1 (%) | Category (facilitating activity) (F) | Category ("transition activity") (T) |
| B. ACTIVITIES ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | |
| Renovation of existing buildings | 7.2 | 2,969 | 0.7 | 100.0 | - | | Y | Y | Y | Y | | Y | 0.7 | NA | | T |
| Installation, maintenance and repair of energy-efficient equipment | 7.3 | 4,003 | 0.9 | 100.0 | - | | Y | | | Y | | Y | 0.92 | NA | F | |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings | 7.4 | 4 | 0.0 | 100.0 | - | | Y | | | | | Y | 0.0 | NA | F | |
| Installation, maintenance and repair of measuring, regulating and control instruments and devices | 7.5 | 43 | 0.0 | 100.0 | - | | Y | | | | | Y | 0.0 | NA | F | |
| Installation, maintenance and repair of renewable energy technologies | 7.6 | 208 | 0.0 | 100.0 | - | | Y | | | | | Y | 0.0 | NA | F | |
| CapEx of environmentally sustainable activities (complying with the taxonomy) (A.1) | | 7,227 | 1.7 | 100.0 | - | | | | | | | | 1.7 | NA | | |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | |
| CapEx of activities eligible under the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) (A.2) | | 0 | 0 | | | | | | | | | | | | | |
| Total(A.1+A.2) | | 7,227 | 1.67 | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | |
| Turnover from ineligible activities according to taxonomy (B) | | 426,101 | 98.3 | | | | | | | | | | | | | |
| Total (A + B) | | 433,328 | 100 | | | | | | | | | | | | | |

Expenditure (OpEx) according to the Green Taxonomy

| | | | | Criteria for substantial contribution | | Criteria for absence of significant harm ("Do No Significant Harm") | | | | | | | | | | | |
|---|-------|-----------------------------------|------------------------|---------------------------------------|----------------------------------|--|------------------------------------|--------------------------------------|------------------------|-----------------|-----------------------------------|--------------------------|--|--|--------------------------------------|--------------------------------------|--|
| Economic activities | Codes | Absolute OpEx (thousand of euros) | Proportion of OpEx (%) | Mitigation of climate change (%) | Adaptation to climate change (%) | Mitigation of climate change (Y/N) | Adaptation to climate change (Y/N) | Water and marine resources (Y/(Y/N)) | Circular economy (Y/N) | Pollution (Y/N) | Biodiversity and ecosystems (Y/N) | Minimum guarantees (Y/N) | Proportion of OpEx complying with the taxonomy, year N (%) | Proportion of OpEx complying with the taxonomy, year N-1 (%) | Category (facilitating activity) (F) | Category ("transition activity") (T) | |
| B. ACTIVITIES ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (complying with the taxonomy) | | | | | | | | | | | | | | | | | |
| Installation and operation of electric heat pumps | 4.16 | 620 | 0.7 | 100.0 | - | Y | Y | Y | Y | Y | | Y | 0.7 | NA | | | |
| Collection and transport of non-hazardous waste in source-segregated fractions | 5.5 | 2,991 | 3.3 | 100.0 | - | | Y | | Y | | | Y | 3.29 | NA | | | |
| OpEx of environmentally sustainable activities (complying with the taxonomy) (A.1) | | 3,611 | 3.3 | 100.0 | | | | | | | | | 3.3 | NA | | | |
| A.2 Eligible activities according to the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) | | | | | | | | | | | | | | | | | |
| Collection and transport of non-hazardous waste in source-segregated fractions | 5.5 | 0.5 | 0.0 | | | | | | | | | | | | | | |
| Transport by motorcycle, car and light commercial vehicle | 6.5 | 1,283 | 1.4 | | | | | | | | | | | | | | |
| Data processing, hosting and related activities | 8.1 | 1,319 | 1.5 | | | | | | | | | | | | | | |
| OpEx of taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2) | | 2,602 | 3.5 | | | | | | | | | | | | | | |
| Total (A.1+A.2) | | 6,213 | 6.84 | | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE ACCORDING TO TAXONOMY | | | | | | | | | | | | | | | | | |
| Turnover from ineligible activities according to taxonomy (B) | | 84,641 | 93.2 | | | | | | | | | | | | | | |
| Total (A + B) | | 90,854 | 100 | | | | | | | | | | | | | | |

Scope and principles of reporting

GRI 2-2; 2-3; 2-14

Once again this year, in an exercise of transparency and commitment to our stakeholders, we are publishing the Statement of Non-Financial Information where we report on our performance with respect to environmental, social, ethical and economic issues, as well as those related to human rights or personnel, among others, during the 2022 financial year. The publication period of the report is annual.

In order to facilitate its consultation, we have prepared the document in line with the requirements established in Law 11/2018, of 28 December, on non-financial information and diversity, and using the standards of the Global Reporting Initiative (GRI) as our reference, the most widely used reporting framework worldwide in sustainability reports. By taking these reference standards, we seek to ensure that the quality of the report and its content are in line with the expectations of our stakeholders and to promote the principle of comparability of the different indicators published in subsequent years, as well as with reports presented by other organisations.

Scope of information

The companies for which data are reported in this report are those affected by Law 11/2018. These are the 22 companies included in Appendix I of the fully consolidated financial statements, specifying the activity of each of them. Depending on this, their impact on non-financial aspects is more or less relevant. For example, only the companies identified with an asterisk * have employees, as the rest are managed from one of these companies.

The reason for not having considered the associated companies is that, although the net assets of these companies amount to 82 million euros, the value of the investments accounted for using the equity method in EROSKI's consolidated accounts amounts to 6.4 million euros; this represents 0.15% of the total assets, in turn, with a result of 81 thousand euros, which corresponds to 0.1% of the total consolidated result. As most of these companies have no employees or direct activity, their non-financial information is neither quantitatively nor qualitatively material or relevant.

Additionally, information is included on EROSKI Foundation's actions in relation to the GRI-413 Local Communities standard.

EROSKI Group companies and their activity

| Society | Activity |
|---|--|
| EROSKI, S.COOP.* | Distribution and sale of goods and services, and participation in companies distributing and selling goods and services. |
| CECOSA HYPERMERCADOS, S.L.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| EQUIPAMIENTO FAMILIAR Y SERVICIOS, S.A.* | Distribution and sale of goods and services. |
| CECOSA DIVERSIFICACIÓN, S.L. | Participation in companies involved in the distribution and sale of goods and services. |
| CECOSA SUPERMARKETS, S.L.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| FORUM SPORT, S.A.* | Distribution and sale of goods and services. |
| VIAJES EROSKI, S.A.* | Travel agency. |
| CAPRABO, S.A.U.* | Distribution and sale of goods and services. |
| EROSKI CONTIGO, S.L.U. FRANCHISE COMPANY. | Distribution and sale of goods and services. |
| EROSKI HIPERMERCADOS, S.COOP. | Placement and supply of personnel. |
| CECOSA INSTITUCIONAL, S.L. | Participation in companies involved in the distribution and sale of goods and services. |
| DESARROLLOS COMERCIALES DE OCIO E INMOBILIARIOS DE ORENSE, S.A. | Real estate tenure. |
| JACTUS SPAIN, S.L. | Purchase and sale and holding of real estate and other financial assets for own account and asset management. |
| INMOBILIARIA RECARÉ, S.A.U. | Real estate tenure. |
| GESTIÓN DE PARTICIPACIONES FORUM, S.C.P. | Participation in companies involved in the distribution and sale of goods and services. |
| APORTACIONES FINANCIERAS EROSKI, S.A. | Purchase and sale and holding of real estate and other financial assets for own account and asset management. |
| DESARROLLOS INMOBILIARIOS LOS BERROCALES, S.A. | Real estate tenure. |
| VEGONSA AGRUPACIÓN ALIMENTARIA, S.A. and subsidiaries* | Distribution and sale of goods and services. |
| CECOGOICO, S.A. | Participation in companies involved in the distribution and sale of goods and services. |
| NEWCOBECO, S.A. | Participation in companies involved in the distribution and sale of goods and services. |

| Society | Activity |
|----------------------|--|
| PENINSULACO, S.L.U.* | Distribution and sale of goods and services and direct and indirect exploitation of petrol, diesel or similar fuels. |
| SUPRATUC2020, S.L. | Participation in companies involved in the distribution and sale of goods and services. |

*Companies with direct employees.

Of these companies, those that own establishments for the various businesses presented in Chapter 2 are the following:

Companies owning establishments by business

| Company | Hypermarkets | Supermarkets | Petrol stations | Leisure and sport | Travel agents | Opticians | Online stores |
|---|--------------|--------------|-----------------|-------------------|---------------|-----------|---------------|
| EROSKI, S.COOP. | ✓ | ✓ | | | | ✓ | ✓ |
| CAPRABO, S.A.U. | | ✓ | ✓ | | | | ✓ |
| CECOSA HIPERMERCADOS, S.L. | ✓ | | ✓ | | | ✓ | |
| CECOSA SUPERMARKETS, S.L. | | ✓ | ✓ | | | | |
| EQUIPAMIENTO FAMILIAR Y SERVICIOS, S.A. | | ✓ | | | | | |
| FORUM SPORT, S.A. | | | | ✓ | | | ✓ |
| PENINSULACO S.L. | | ✓ | | | | | |
| VEGONSA GROUPING ALIMENTARIA, S.A. | ✓ | ✓ | ✓ | | | | ✓ |
| VIAJES EROSKI, S.A. | | | | | ✓ | | ✓ |

The information contained in this report has been externally verified by Bureau Veritas in compliance with the Law 11/2018 and The GRI Universal Standards 2021 (pages 244-245). The selection of the verifying entity was made by means of a call for tenders with the participation of different companies, in accordance with the established bases and with the validation of EROSKI's Internal Audit department.

This report is reviewed by the Audit and Compliance Committee and then approved by the Governing Board, which also validates the material topics identified.

Stakeholders

GRI 2-25; 2-29

Through our activities, we aim to have a positive impact on the areas where we work. To achieve this, we believe it is essential to have a strong and collaborative relationship with our stakeholders. In this way, we maintain with these individuals, groups, collectives and organisations an engagement and mutual cooperation that has been strengthened over the years.

We have measures in place to engage them in our activities and decision-making, which is undoubtedly a basic aspect of developing our Social Responsibility and the control of our impacts. We strive to understand your expectations, interests and opinions in order to reinforce our commitment to meeting your needs.

At EROSKI we differentiate between internal stakeholders, i.e., those groups or individuals who are an integral part of the Group, and external stakeholders, which range from our customers to governments or social entities:

Internal stakeholders

- Employee Members
- Customer Members
- Employees (non-members)

External stakeholders

- Companies and business associations
- Consumers
- Franchise entrepreneurs
- Governments
- Investors
- Customers and Customer Members
- Suppliers
- Financial institutions
- Communication measures
- Tertiary sector

Specific communication mechanisms and key issues and concerns identified for each stakeholder group

| Stakeholder | Communication mechanism | Key issues and concerns |
|--------------------------------|--|---|
| Customers and Customer Members | Customer service (in-store, telephone and web). EROSKI Club magazine. CAPRABO's Sabor magazine. Customer satisfaction surveys. Customer Listening Programmes. Promotional brochures. EROSKI App Newsletters. | Value for money. Innovation Regulatory Compliance. Socially responsible company Health and safety of clients. Data Protection Product traceability. Market presence Food waste |
| Consumers | EROSKI Consumer magazine and www.consumer.es . School of Food (www.escueladealimentacion.es). Nutritional Survey of the Spanish Population (ENPE). Awareness-raising campaigns (health, solidarity and environment). Public institutions and organisations that ensure consumer interests (Kontsumobide, Consumers and Users Council, AECOSAN, etc.). Press releases and press conferences. | Value for money. Customer service. Market presence Health and safety of clients. Promotion of healthy and sustainable consumption habits. Socially responsible company. Marketing and labelling. Food waste Product traceability. |
| Employees | Publications Nexo, Nectar, La Parrapla, intranets (Prisma, ForumNet), minutes, communications at headquarters. Evaluation interviews. Work culture surveys. Audits. Complaints Channel. | Regulatory Compliance Data Protection Health and Safety in the workplace. Health and Safety of customers. Employment. Work-life balance Anti-corruption. Ethical and responsible management. |
| Employee Members | Corporate shareholding bodies. Reception manual. Mechanisms specific to working people. | Inherent issues for employees. |
| Customer Members | Corporate shareholding bodies. Newsletters. Mechanisms specific to Customer Members and consumers. | Issues inherent to consumers and Customer Members. |
| Suppliers | Supplier Service. Publications EROSKI Logistics Nexus. Agreements with SMEs. Collaboration agreements. Sectoral roundtables. Promotional campaigns for local products. Audits (Quality control...). Permanent and occasional forums. | Anti-corruption. Regulatory compliance Product traceability. Economic performance. Unfair competition. Market competitiveness. |

| Stakeholder | Communication mechanism | Key issues and concerns |
|---|--|---|
| Financial institutions / investors | Corporate Governance Report. Consolidated Annual Accounts Report. Press releases and press conferences. CNMV and EROSKI websites. | Innovation Climate change. Ethical and responsible management. Customer service. Employment. |
| Franchisee entrepreneurs | The "with you" programme in franchising. Direct communications with the staff of the Franchising Directorate of the Network Directorate General. | Market competitiveness. Promotion of local suppliers. Customer service. Social and economic development of the environment. Product traceability. Regulatory compliance |
| Governments and the business community | Collaboration agreements and conventions. Meetings with public representatives. Business associations and consumer cooperatives (ACES, ANGED, AECOC, etc.). Other companies. | Ethical and responsible management. Climate change. Gender equality and diversity. Employment. Workplace health and safety |
| Tertiary sector and other social actors | Meetings with representatives of the different organisations. EROSKI Foundation Scientific Committee. Universities: agreements, scholarships. NGOs: collaboration agreements, sponsorships, conferences, stands. | Accessibility. Regulatory compliance. Food waste. Social action and solidarity. Socially responsible company. Responsible. Employment. |

Materiality analysis

GRI 3-1; 3-2; 3-3

Following the principles established by the GRI Standards to define the contents of the EROSKI Group's Non-Financial Information Statement 2022, we have updated the materiality analysis in order to include and determine the issues that are relevant for the organisation and its stakeholders.

In this regard, in 2022 we have updated the results of the materiality analysis performed in 2021. In this analysis we have integrated the results of the external stakeholder consultation and incorporated the dual materiality view taking into account the impact on the business and the impact on the community.

The analysis identifies which material topics are relevant when reflecting EROSKI's economic, environmental and social impacts, as well as issues that influence stakeholder decisions or have an impact on the economy, the environment and/or society.

The material topics assessed have been classified into four groups: Responsible management, Customer and product management, Environmental management and People management.

The process for the 2022 materiality matrix has been developed in the following 4 steps:

- **Step 1:** Analysis and identification of material topics. To identify potentially material (relevant) issues, we have based ourselves on the list of material topics published in the 2021 Annual Report.
- **Step 2:** Once the list of material topics was obtained, a prioritisation was carried out, resulting in a list of those issues that are most relevant to our stakeholders. In order to identify the most important material topics for external stakeholders, the consultation method used was an online survey in which 4,508 people participated. This materiality analysis includes the needs and expectations of stakeholders from the health sector, franchises, cooperatives, the media, local and international suppliers, employees, customers, strategic partnerships, academia, associations, companies, financial institutions, public institutions and service providers.
- **Step 3:** Once the material topics had been identified and assessed by external stakeholders, an internal analysis was carried out among ten members of EROSKI's Management Committee (five of whom also belong to the organisation's Risk Committee), who assessed the material topics from a threefold perspective on a scale of 1 to 5: assessment in terms of possible risk, possible opportunity and impact on people and the environment.
- **Step 4:** The results obtained have been reviewed and validated to ensure that materiality reflects EROSKI's sustainability performance in a reasonable and balanced manner. In addition, to gain insight into both positive and negative impacts, the materiality view of environmental and social impacts has been applied to the material topics resulting from the analysis.

The following new material topics have been identified in this year's update: product traceability and quality; attracting and retaining talent; training and career development of employees; work-life balance; accessibility for persons with disabilities; and work organisation and disconnection. In addition, the following material topics have been identified as no longer material, displayed in the lower left quadrant: ethical, transparent and responsible behaviour; climate change and responsible resource consumption (materials, energy, water); responsible

economic performance; dialogue and employee-company relations; and responsible marketing and labelling practices.

DOUBLE MATERIALITY MATRIX EROSKI 2022



We distinguish between:

- **Orange** Quadrant: Matters of high importance for stakeholders and of high impact on the business for EROSKI's managers.
- **Green** Quadrant: Material topics with high importance for stakeholders; but which EROSKI's Manager does not consider this to have a high impact on the business.
- **Blue** Quadrant: material topics with high business impact; but which stakeholders do not consider to be of high importance.
- **Size of the balls:** Based on how managers assess the impact of EROSKI's activity on people and the environment.

List of material topics and their coverage

The 22 most relevant issues have been included in the table below, as well as the issues that are related to and important for EROSKI's activity. The table summarises where the impact of the material topic occurs (outside or inside the organisation), EROSKI's involvement (direct and indirect), the reason why the issue is material for

EROSKI and, finally, it summarises the probability of impact together with EROSKI's impact on the environment through its transformative capacity.

| Material topic | GRI | Where the impact occurs | EROSKI's involvement | Definition of the material topic | Environmental and social impact |
|---|------------------------------------|-------------------------------------|----------------------|---|---|
| Responsible Management | | | | | |
| Boosting local suppliers | GRI 204-1 | Outside the Organisation | Direct | Local procurement practices with a focus on supporting the local supplier | EROSKI's activity has a high impact on this issue due to its capacity to generate social and economic development in the communities where it operates through the promotion of its supply chains. EROSKI's outreach to these types of suppliers and the ability to relate to the end consumer can boost the market for local products. |
| Supplier traction for the improvement of environmental and social performance | GRI 3-3 | Outside and inside the organisation | Direct and indirect | Actions to raise awareness and train the supply chain to meet the organisation's environmental and social targets or legal requirements in these areas. | A retailer's biggest environmental impact is generated by its supply chain. At the social level, the greatest risks of human or labour rights violations are found in third countries with fewer controls by local administrations. Value chain upgrading is key to achieving neutrality objectives and complying with due diligence obligations. |
| Digital Transformation | GRI 3-3 | Outside and inside the organisation | Direct | Integration of new technologies in various areas of the company, with the aim of optimising processes, improving competitiveness and adapting to new trends, offering added value to customers, while guaranteeing adequate protection of the personal data of customers and suppliers, as well as their confidentiality. | Medium impact marked by the relevance of ensuring the data protection of its different stakeholders, especially in promotional actions. The impact of digitalisation on social development is low |
| Social and economic impact on the environment | GRI 3-3; GRI 201-1; GRI 203-2; GRI | Outside the organisation | Direct | Resources to actively address the needs of local communities in a way that contributes to their development and employability, improving their social well-being and getting | High impact on the creation of socio-economic value, covering the basic needs of the population in conditions of value for money. This is a stakeholder that generates |

| Material topic | GRI | Where the impact occurs | EROSKI's involvement | Definition of the material topic | Environmental and social impact |
|--|---|-------------------------------------|----------------------|---|--|
| | 413-1; 413-2 | | | involved through the promotion of volunteer actions. | local employment and reaches dispersed territories. |
| Customer and product management | | | | | |
| Competitive price/quality products | GRI 3-3 | Outside and inside the Organisation | Direct and Indirect | Competitiveness strategy aimed at ensuring product diversity with competitive prices and high-quality standards | The quality/price ratio of EROSKI's products has a high impact on social development as they are basic products and on the environment due to the impact of their production and distribution. |
| Customer health and safety | GRI 3-3; GRI 416-1; 416-2 | Outside and inside the Organisation | Direct and Indirect | To offer healthier products adapted to special diets with sufficient variety and supply in order to ensure the health of customers. Safe establishments for customers with strict compliance with the hygienic measures required by the authorities | High impact on customers the health and safety due to EROSKI's capacity to reach the population through the products distributed, and on the workplaces, where quality and safety control guarantees are established, especially for food and personal hygiene products. |
| Data protection and information security | GRI 418-1 | Outside and inside the organisation | Direct | Integration of new technologies in various areas of the company, with the aim of optimising processes, improving competitiveness and adapting to new trends, offering added value to customers, while guaranteeing adequate protection of the personal data of customers and suppliers, as well as their confidentiality. | Medium impact marked by the relevance of ensuring the data protection of its different stakeholders, especially in promotional actions. The impact of digitalisation on social development is low. |
| Product traceability and quality* | GRI 3-3; GRI 416-1; 416-2; 417-1; 417-2 | Outside and inside the organisation | Direct and Indirect | Process control of a product from its initial origin, through all actors in the value chain to the final customer, and compliance with safety aspects and product qualities for customer satisfaction | Traceability control is essential for managing product safety incidents and thus minimising their impact on the health of consumers. In turn, product quality has a direct impact on purchase choice and customer satisfaction. |

| Material topic | GRI | Where the impact occurs | EROSKI's involvement | Definition of the material topic | Environmental and social impact |
|--|---|-------------------------------------|----------------------|--|---|
| Customer service | GRI 3-3; GRI 416-2; GRI 417-2 | Outside the Organisation | Direct | Commercial strategy designed to achieve maximum customer satisfaction, maintaining a relationship of mutual trust, through: expert staff, human treatment, maximum quality, personalised attention, immediacy and commitment to sustainability | Medium impact on consumers as it responds to their needs in terms of product preferences and shopping systems (experiential shopping, online shopping, etc.); it meets the needs of vulnerable groups such as seniors and promotes quality and sustainable consumption. |
| Ecodesign of products and services to make them more sustainable | GRI 3-3; GRI 301-1; 301-2; 306-2 | Outside and inside the organisation | Direct and indirect | Eco-design measures, recyclability and incorporation of raw materials in packaging to generate the least possible negative impact on the environment. Responsible management of the materials needed to pack and package the products. | Medium impact as it is a large retailer with a high capacity to reach the consumer through its products. |
| Respect for animal welfare* | GRI 3-3 | Inside and outside the organisation | Direct and indirect | An animal enjoys good welfare condition if it is healthy, comfortable, well fed, safe, able to express innate forms of behaviour and suffers no unpleasant sensations of pain, fear or distress. | Impact on the value proposition of the commercial offer for the ethically concerned consumer. Impact on the social perception of food of animal origin and changes in consumption patterns affecting this production sector. Impact on the reputation of retailers and manufacturers. |
| Reputation of the corporate brand vis-à-vis the customer | GRI 3-3 | Outside the organisation | Direct | Reinforce the strategic pillars on which the brand strategy is based, including aspects such as its notoriety, its purpose, mission, vision and values or its positioning in the market, among other aspects. | The impact of brand reputation on customers is low as it does not affect the environment or people. |
| Environmental Management | | | | | |
| Circular waste management | GRI 301-1; 310-2; 301-3; 306-2; 306-3; 306-4; 306-5 | Outside and inside the organisation | Direct and indirect | Proper management of waste generated by production. Eliminate waste at source and find alternative uses for what remains, developing and pursuing technologies and processes that continue to reduce the waste footprint. The production and consumption model based on the principle of | High impact due to the generation of waste in production, distribution, packaging and ingredients and the ability to reach the final consumer to promote more sustainable habits. |

| Material topic | GRI | Where the impact occurs | EROSKI's involvement | Definition of the material topic | Environmental and social impact |
|---|----------------------------------|-------------------------------------|----------------------|--|---|
| | | | | "closing the life cycle" of products helps to meet this commitment. | |
| Food waste | GRI 3-3; GRI 306-2 | Outside and inside the Organisation | Direct | Planning in stock management, correct storage and good food handling practices, including consumer awareness. | The measures implemented to reduce waste have a high impact both on operations and on promoting good habits among consumers and in the supply chain. |
| People Management | | | | | |
| Stable, quality employment with a living wage | GRI 3-3; GRI 201-1; GRI 401-1 | Outside and inside the Organisation | Direct | Creation of stable, quality jobs with hiring and wage policies that promote local development. Training, specialisation and development of professionals, with the aim of improving their skills and making the best resources available to them for a qualified team. | EROSKI has a high impact due to its capacity to generate quality employment among its own employees, including the generation of employment in dispersed areas and among diverse groups. Moreover, this capability extends to its value chain through its business relationships. |
| Attracting and retaining talent* | GRI 3-3 | Within the organisation | Direct | Recruitment of employees with high experience in their position or with high potential and their retention as human capital within the company. | The performance of a company increasingly requires specialised profiles in areas such as data intelligence or digitalisation, or specialists in fresh produce in the supermarket, which are in high demand in the labour market. High staff turnover also affects the smooth running of the organisation. |
| Training and professional development of employees* | GRI 3-3; GRI 404-1; 404-2; 404-3 | Within the organisation | Direct | Training of employees to maximise their performance and improvement potential, and mechanisms to encourage promotion within the same organisation. | The skills and knowledge of employees directly affect the performance of the organisation, and their development options within or outside the company affect their motivation and personal satisfaction. |
| Diversity, equality and inclusion | GRI 3-3; GRI 405-1; 405-2; 406-1 | Outside and inside the organisation | Direct | Application of criteria of meritocracy, respect and recognition, compensation, performance orientation and progression that guarantee equal opportunities, diversity and inclusion in the company. | High impact on employability of under-represented groups and by making specialised products available for certain minorities, |

| Material topic | GRI | Where the impact occurs | EROSKI's involvement | Definition of the material topic | Environmental and social impact |
|---|---|-------------------------------------|----------------------|--|---|
| | | | | | promoting equality and inclusion. |
| Reconciliation of work, personal and family life* | GRI 3-3; GRI 401-3 | Within the organisation | Direct | Mechanisms to promote a balance between time devoted to work and time for personal enjoyment, and to facilitate the care of children and family members. | A company's work-life balance policy can have a significant impact on employee satisfaction and motivation. In addition, a continued poor work-life balance can lead to long-term health problems, such as stress. |
| Workplace health and safety | GRI 3-403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10 | Within the organisation | Direct | Application of measures and development of the necessary activities for the prevention of risks arising from work, avoiding events and damage that may affect their health or integrity. Promoting safe working environments | It has a high impact due to its activity in its own workplaces and its capacity for traction in the value chain. The promotion of a safe working environment has a positive impact on this issue. |
| Universal accessibility of persons with disabilities* | GRI 3-3 | Inside and outside the organisation | Direct | Application of measures to facilitate and not discriminate against persons with disabilities at work or in the service of the organisation's activity, promoting their recruitment or adapting facilities and processes for their integration. | There are 4.3 million persons with disabilities in Spain, who face both physical and social barriers to exercising their rights as workers and citizens. Their integration enriches the diversity of business and society. |
| Work organisation and disengagement* | GRI 3-402-3 | Within the organisation | Direct | Procedure for the allocation of resources and responsibilities, the planning of methods, and the definition of the working climate (working conditions, working hours, etc.), as well as criteria for ensuring that workers are free from interruptions outside working hours. | The criteria for organising working hours, working methods, etc. have a significant impact on employee satisfaction and motivation. Also, the lack of a continuous digital disconnection can lead to long-term health problems, such as stress. |

* New material topics detected compared to last year.

Additional information on the calculation of indicators

| Indicator | Scope | Calculation methodology |
|---|--------------|--|
| Packaging and containers GRI 301-3 | EROSKI Group | <p>To calculate the amount of materials in own-brand food and fresh packaging, we disaggregated the Tetra Brik packaging by allocating 75% of its weight to paper, 20% to conventional plastic and 5% to metal. In addition, we classify the % of Brik defined as recycled within the recycled paper/cardboard.</p> <p>The weight of conventional plastic is calculated from all conventional plastics, synthetic fibres, 20% of the weight of Tetra Briks and 30% of cartons and papers classified as multilayer.</p> |
| Energy consumption within the organisation GRI 302-1 | EROSKI Group | <p>Electricity consumption data broken down by use is not available. Conversion factors used in the calculation:</p> <ul style="list-style-type: none"> ■ Conversion from kilowatt hours to Megajoules: 1 kWh = 3.6 MJ. ■ Fuel consumption in transport operations. (Source: EROSKI's own estimates based on its fleet). ■ Conversion of litres of diesel to Gigajoules (Source: Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MAPAMA, 2019): <ul style="list-style-type: none"> ○ Density of diesel: 832.5 kg/m³ ○ Calorific value of diesel: 43 GJ/t. |
| Energy intensity GRI 302-3 GHG emissions intensity GRI 305-4 | EROSKI Group | <p>Indicators used to calculate the relative energy consumption and emissions in the organisation:</p> <ul style="list-style-type: none"> ■ Commercial area: 1,180,072 m² (as of 31 January 2023). ■ Net sales: 4.828 million euros. |
| Water abstraction by source GRI 303-1 | EROSKI Group | <p>Consumption for the year 2022 has been calculated on the basis of recorded drinking water usage. For this purpose, invoices from 43 of the 1,017 existing own stores were sampled and based on the average expenditure per cubic metre, the total volume consumed was estimated. There is no record of all the sources from which the different municipalities supplying EROSKI draw their water.</p> |

| Indicator | Scope | Calculation methodology |
|--|--------------------------------|---|
| Biodiversity 304-1 | EROSKI Group | <p>Source of information: Ministry for Ecological Transition and the Demographic Challenge. The following types of protection have been analysed:</p> <ul style="list-style-type: none"> ■ ENP (Protected Natural Spaces) ■ IBAS (Important Bird and Biodiversity Conservation Areas in Spain) ■ Natura 2000 Network ■ Biosphere Reserves ■ IEZH (Spanish Inventory of Wetlands) |
| Energy consumption outside the organisation GRI 302-2 Direct GHG emissions (scope 1) GRI 305-1 Indirect GHG emissions upon generation of energy (Scope 2) GRI 305-2 Other indirect GHG emissions (Scope 3) GRI 305-3 | EROSKI Group | Information contained in the table 'Emission factors for the calculation of the Carbon Footprint' |
| GHG emission reductions GRI 305-5 | EROSKI Group | 2017 has been selected as the base year for presenting greenhouse gas emission reductions as it is the year of our first GRI-compliant sustainability report and the year prior to the publication of our 10 Commitments to Health and Sustainability. |
| Waste GRI 306-1; 306-2 | EROSKI Group | The waste generated by EROSKI presented in this document is treated by specialised waste managers, selected with the criterion that recycling and recovery are the treatments applied in most cases. CAPRABO generally manages its organic waste through the following services the company does have a reverse logistics service for municipal waste, except in its stores in Navarre. The data for this autonomous community are also included in the data provided in this report. |
| Food donated through the Zero Waste Programme GRI 413-1; 413-2 | EROSKI Group | <p>The conversion of €1.75 RRP = 1 kg of basic foodstuffs was applied for the calculation of tonnes of Zero Waste, according to the criteria indicated by FESBAL. In previous years, the conversion €1.06=1kg was used.</p> <p>A conversion of 1 kg = 4 meals was used, agreed with FESBAL (last year the conversion 1 kg = 3 meals was used).</p> |
| Donated consumables GRI 413-1; 413-2 | EROSKI Group | Each logistics box donated to the Federacion Niños del Mundo is estimated to be worth 300 euros. |
| Readers of Consumer EROSKI magazine | Full print run of the magazine | An average of 2.5 readers per magazine has been estimated, with a monthly circulation of 124,096 copies. |

Emission factors for the calculation of the Carbon Footprint

| Stakeholder | Emission factor 2022 | Source of information |
|--|---|---|
| Scope 1 | | |
| Natural gas | 0.182 kg CO ₂ eq. / kWh PCS | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Refrigerants | | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Scope 2 | | |
| Electricity consumption | National mix: 0.259 kg CO ₂ eq. / kWh. Retailer mix: 0.232 kg CO ₂ eq. | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Scope 3 | | |
| Logistics road transport | | |
| Diesel purchase at source | 2.517 kg CO ₂ eq. / litre | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Diesel distribution to shop | 2.517 kg CO ₂ eq. / litre | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Compressed natural gas | 2.798 kg CO ₂ eq. / CNG | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Diesel logistics transport (from well to tank) | 0.485 kg CO ₂ eq. / litre | Ecoinvent v.3.8: Diesel {Europe without Switzerland} market for Cut-off, S |
| Road travel (combustion emissions) | | |
| Car | 2.52 kg CO ₂ / km | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Van | 2.506 kg CO ₂ / km | Emission factors. Carbon footprint registration, offsetting and carbon dioxide absorption projects. MITECO, July 2022 |
| Diesel work travel (well to tank) | | |
| Car | 0.485 kg CO ₂ / litre | Ecoinvent v.3.8: Diesel {Europe without Switzerland} market for Cut-off, S |
| Van | 0.485 kg CO ₂ / litre | Ecoinvent v.3.8: Diesel {Europe without Switzerland} market for Cut-off, S |
| Kerosene | 0.489 kg CO ₂ / litre | Ecoinvent v.3.8: Kerosene {Europe without Switzerland} market for Cut-off, S |
| Work travel by plane | 0.098 kg _{CO2} / km | Ecoinvent v.3.8: Transport, passenger, aircraft {RER} Intracontinental Cut-off, U |

| Stakeholder | Emission factor 2022 | Source of information |
|---|--|---|
| Work travel by train | 0.022 kg CO ₂ / km | Ecoinvent v.3.8: Transport, passenger train {FR} processing Cut-off, U |
| Water | 0.256 kgCO ₂ / m ³ water | Ecoinvent v.3.8: Tap water {Europe without Switzerland} tap water production, conventional treatment Cut-off, U. |
| Paper consumed at EROSKI head office, brochures, receipts and magazines | | |
| EROSKI Brochures (PEFC 70%) | | |
| Lightweight coated paper | 1,037 kg CO ₂ / kg | Ecoinvent v.3.8: Paper, woodfree, coated {RER} market for Cut-off, S |
| Satin paper | 1.037 kg CO ₂ / kg | Ecoinvent v.3.8: Paper, woodfree, coated {RER} market for Cut-off, S |
| Recycled LWC paper | 1.379 kg CO ₂ / kg | Ecoinvent v.3.8: Paper, wood containing, lightweight coated {RER} market for Cut-off, S |
| Coated paper volume | 1.037 kg CO ₂ / kg | Ecoinvent v.3.8: Paper, woodfree, coated {RER} market for Cut-off, S |
| Paper Chemical pulp | 1.777 kg CO ₂ / kg | Ecoinvent v.3.8: Chemi-thermomechanical pulp {GLO} market for Cut-off, S |
| Newsprint | 1.168 kg CO ₂ / kg | Ecoinvent v.3.8: market for paper, newsprint paper, newsprint Cutoff, U (RER) |
| Print only | 0.692 kg CO ₂ / kg | Ecoinvent v.3.8 (modified): Printed paper, offset {RoW} offset printing, per kg printed paper Cut-off, S |
| Consumer and EROSKI Club magazines (PEFC) | 2.879 kg CO ₂ / kg | Ecoinvent v.3.8: Printed paper, offset {RoW} offset printing, per kg printed paper Cut-off, S |
| Consumer and EROSKI Club magazines (PEFC) | 2.879 kg CO ₂ / kg | Ecoinvent v.3.8: Printed paper, offset {RoW} offset printing, per kg printed paper Cut-off, S |
| Checkout receipts | 1.777 kg CO ₂ / kg | Ecoinvent v.3.8: Chemi-thermomechanical pulp {GLO} market for Cut-off, S |

Restatement of information from previous reports

GRI 2-4

In previous years, only savings transferred through our loyalty clubs were reported. We have also incorporated savings data from other rebates, and updated information from previous years in Chapter 2.

The reporting criteria for the number of analyses in the 'Listeria control in surfaces' programme has been changed from reporting the number of stores analysed to the number of samples analysed. The updated data can be found in Chapter 4.

The criterion for comparing board remuneration with the IBEX35 has been modified, as it is considered that the Manager of these companies more closely resembles our Board of Directors than the members of their Boards of Directors. Updated data for previous years are presented in Chapter 3.

There was an error in the Annex table of the 2021 report regarding the greenhouse gas emissions intensity in 2019 and 2017, as the transport data had been categorised as Scope 1 instead of Scope 3. The comparative tables in this report are correctly presented. In addition, the 2021 emission factors have been updated to those reported for 2021 by MITECO, which did not publish them until July 2022.

The reported figure of cage-free eggs, 57%, corresponded to the percentage in sales. In units, the figure was 44%.

We counted organic references that are used only for purchasing management and not for retail sales, with the correct figure for 2021 being 1,579 organic products in our range.

The calculation methodology for purchases of canned tuna from sustainable fishing gear has been updated, with the new figure for 2021 being 75%.

Shop packaging groupings have been reclassified, updating the 2020 and 2021 data for comparability.

The calculation methodology for tonnes of conventional plastic avoided was updated, as indicated in Chapter 5.

In previous years, purchases by social entities to guarantee the food needs of people in vulnerable situations were not included in the total sum of social action. This year we have included it, indicating the percentage corresponding to EROSKI

and EROSKI Foundation, to customers and to social entities. Updated data for previous years are presented in Chapter 7.

The economic parameters of the activity have been reclassified from Taxonomy 5.9 Evaluation of non-hazardous waste materials to 5.5. Collection and transport of non-hazardous waste in source-segregated fractions, as it understands that it is more correct considering EROSKI's actions in this area.

Correspondence with main reporting frameworks

Global Compact principles and SDGs

The following table shows the GRI indicators in this report that provide the most relevant information in compliance with the 10 Global Compact Principles as well as the United Nations Sustainable Development Goals (SDGs). Following the index in the table, EROSKI's degree of progress with respect to the aforementioned principles can be assessed.

| Principles of the Global Compact | SDG | Most relevant GRI standard |
|---|--|--|
| Human rights | | |
| 1. Businesses should support and respect the protection of internationally recognised human rights within their sphere of influence | 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 16, 17 | Rights of Indigenous peoples: 411-1 Human rights assessment: 412-1 Local communities: 413-1, 413-2 |
| 2. Businesses should make sure that their companies are not complicit in human rights abuses | 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 16, 17 | Human rights assessment: 412-3 Social evaluation of suppliers: 414-1 |
| Labour standards | | |
| 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining | 1, 3, 5, 8, 9, 10, 16, 17 | Collective bargaining agreements 2-29 Employee-management relations: 402-1 Freedom of association and collective bargaining: 407-1 |
| 4. Businesses should support the elimination of all forms of forced and compulsory labour | 1, 3, 5, 8, 9, 10, 16, 17 | Forced or compulsory labour: 409-1 |
| 5. Businesses should support the elimination of child labour | 1, 3, 5, 8, 9, 10, 16, 17 | Child labour: 408-1 |
| 6. Businesses should support the abolition of discrimination in | 1, 3, 5, 8, 9, 10, 16, 17 | Information on employees and workers: 2-7 Market presence |

| Principles of the Global Compact | SDG | Most relevant GRI standard |
|---|-------------------------------------|--|
| respect of employment and occupation | | 202-1, 202-2 Employment: 401-1, 401-3 Training and education: 404-1, 404-3 Diversity and equal opportunities: 405-1, 405-2 No discrimination: 406-1 |
| Environment | | |
| 7. Businesses should maintain a precautionary approach that fosters the environment | 6, 7, 9, 11, 12, 13, 10, 14, 15, 17 | Materials: 301-1, 301-2, 301-3 Energy: 302-1, 302-2, 302-3, 302-4 Water: 303-1 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Waste: 306-1, 306-2, 306-3, 306-4, 306-5 |
| 8. Businesses should encourage initiatives that promote greater environmental responsibility | 6, 7, 9, 11, 12, 13, 10, 14, 15, 17 | Materials: 301-1, 301-2, 301-3 Energy: 302-1, 302-2, 302-3, 302-4 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Waste: 306-1, 306-2, 306-3, 306-4, 306-5 Environmental compliance: 2-27 Environmental assessment of suppliers: 308-1 |
| 9. Businesses should encourage the development and diffusion of environmentally friendly technologies | 6, 7, 9, 11, 12, 13, 10, 14, 15, 17 | Energy: 302-4 Emissions: 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 Waste: 306-1, 306-2, 306-3, 306-4, 306-5 |
| Anticorruption | | |
| 10. Businesses should work against corruption in all its forms, including extortion and bribery | 3, 10, 16, 17 | Values, principles, standards and rules of conduct: 2-23 Anti-corruption: 205-1, 205-2, 205-3 Public policy: 415-1 |

Table of contents for TFCD recommendations

The contents of this FSIA are aligned with the recommendations of the Task Force on Climate-Related Financial Disclosures (TFCD) of the Financial Stability Board. During 2022, work has continued on the analysis of the risks associated with climate change, complying with the recommendations of the aforementioned body. The location of the sections of the statement of non-financial information that respond to the disclosure recommendations suggested by the TFCD initiative can be found in this table of contents:

| Contents | Location in the report |
|--|--|
| Governance | |
| Description of the Steering Committee's oversight of climate risks and opportunities. | Corporate Governance (page 18-28). Risk management (page 32-37) |
| Description of the role of Manager with regard to the assessment and management of climate risks and opportunities. | Corporate Governance (pages 18-28). Risk management (page 32-37) |
| Strategy | |
| Description of climate-related risks and opportunities that the organisation identifies in the short, medium and long term. | Climate Change Risks and Opportunities (pages 134-142) |
| Description of the economic impact of climate-related risks and opportunities on the organisation's business, strategy and financial planning. | Climate Change Risks and Opportunities (pages 134-142) |
| Description of the resilience of the organisation's strategy, taking into account different climate-related scenarios, including a scenario of 2 °C or less. | Climate change risks and opportunities (pages 134-142). Actions to promote environmental sustainability (pages 146-178) |
| Risk management | |
| Description of the organisation's processes for identifying and assessing climate-related risks. | Risk management (pages 34-36). Climate Change Risks and Opportunities (pages 134-142) |
| Description of the organisation's processes for managing climate-related risks. | Risk management (pages 34-35, 134-142). Climate Change Risks and Opportunities (pages 134-142) |
| Description of how the processes for identifying, assessing and managing climate risks are integrated into the overall risk management of the organisation. | This integration started in 2022 and will be completed in 2023. |
| Metrics and targets | |
| Description of how the processes for identifying, assessing and managing climate risks are integrated into the overall risk management of the organisation. | Actions to promote environmental sustainability (pages 146-178). GRI Content Index (pages 228-235). Comparative tables with previous years (pages 144-145; 153-155; 157-158; 162-166; 171-175) |
| Corporate carbon footprint. Report on Scope 1, Scope 2 and, if applicable, Scope 3 GHG emissions and their associated risks. | Greenhouse Gas (GHG) Emissions: our carbon footprint (pages 142-145). |
| Report on Scope 1, Scope 2 and, if applicable, Scope 3 GHG emissions and their associated risks. | Environmental policy (page 131). Combating climate change (pages 132-133) Table Global Compact Principles and SDGs (pages 226-227) |

GRI contents index

GRI 1: Fundamentals

Declaration of use

EROSKI has presented the information cited in this GRI content index for the period from 1 February 2022 to 31 January 2023 using the GRI Standards as a reference. [GRI 2 -3]

GRI 1 used

GRI 1: Fundamentals 2021

| GRI Standard | Contents | Reply/comment | Page |
|---|--|--|------------------------------|
| General contents | | | |
| GRI 2: General contents 2021 | The organisation and its reporting practices | | |
| | 2-1 Organisational details | Barrio San Agustín, s/n. 48230. Elorrio, Vizcaya | 10-12, 42-44; 242-244 |
| | 2-2 Entities included in the organization's sustainability reporting | | 11-12, 206-208 |
| | 2-3 Reporting period, frequency and point of contact | Financial year 2022: 1 February 2022 to 31 January 2023. Date of publication: 3 May 2023 Contact for enquiries: sostenibilidad@eroski.es | 206, 226 |
| | 2-4 Updating information | | 224-225 |
| | 2-5 External verification | | 245-246 |
| | Activities and workers | | |
| | 2-6 Activities, value chain and other business relationships | | 40-44, 54-55, 58-59, 179-184 |
| | 2-7 Employees | | 76-81, 91-93, 95-96 |
| | 2-8 Workers who are not employees | No information is available for workers outside the organisation. | 76 |
| | Governance | | |
| | 2-9 Governance structure and composition | | 18-28, 92-93 |
| | 2-10 Nomination and selection of the highest governance body | | 18-19, 25 |
| | 2-11 Chair of the highest governing body | | 2-21 |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | | 19, 21-22, 34 |
| | 2-13 Delegation of responsibility for managing impacts | | 18-19, 22 |
| | 2-14 Role of the highest governance body in sustainability reporting | | 208 |
| | 2-15 Conflicts of interest | | 19 |
| | 2-16 Communication of critical concerns | The number and nature of critical concerns reported to the Governing Council are confidential. | 20, 23 |

| | | |
|---|--|---|
| | 2-17 Collective knowledge of the highest governance body | 23 |
| | 2-18 Evaluation of the performance of the highest governance body | 24 |
| | 2-19 Remuneration policies | 84-87 |
| | 2-20 Process to determine remuneration | 19, 84 |
| | 2-21 Annual total compensation ratio | 85-86 |
| | Strategy, policy and practice | |
| | 2-22 Statement on sustainable development strategy | 4-6, 7-9 |
| | 2-23 Policy commitments | 12-18; 28-37, 54-55, 59-60, 131-133 |
| | 2-24 Embedding policy commitments | 13-18, 28-29, 32-37 |
| | 2-25 Processes to remediate negative impacts | 23, 29-30, 32-39, 209-211 |
| | 2-26 Mechanisms for seeking advice and raising concerns | 38-39, 51-53 |
| | 2-27 Compliance with laws and regulations | There were no significant fines or non-monetary sanctions for non-compliance with social or economic laws or regulations in 2022. A significant fine is considered to be a fine classified as "very serious" by the administration that generates the sanction. 28-30, 32-36, 53-54, 117, 119-120, 133 |
| | 2-28 Membership associations | 69-71 |
| | Dialogue with stakeholders | |
| | 2-29 Approach to stakeholder engagement | 209-211 |
| | 2-30 Collective bargaining agreements | 75 |
| GRI 3: Material Topics 2021 | 3-1 Process for determining material topics | 211-213 |
| | 3-2 List of material items | 213-219 |
| | 3-3 Management of material topics | 213-219 |
| GRI 200 Economic Standard Series | | |
| Economic performance | | |
| GRI 3 Material Topics 2021 | 3-3 Management of material topics | 54-57, 197-198 |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | 54-57, 197-198 |
| | 201-2 Financial implications and other risks and opportunities arising from climate change | 133-142 |
| | 201-4 Financial assistance received from government | 57 |
| Market presence | | |

| | | |
|--|--|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 84-86 |
| GRI 202 Market presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | No information is available for workers outside the organisation. 84-86 |
| Indirect economic impacts | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 59, 179-181 |
| GRI 203: Indirect economic impacts 2016 | 203-2 Significant indirect economic impacts | 54-61, 179-181, 187-189 |
| Procurement practices | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 179-181 |
| GRI 204: Procurement Practices 2016. Material topic | 204-1 Proportion of spending on local suppliers | 58, 179-181 |
| Anti-corruption | | |
| GRI 205: Anti- corruption 2016 | 205-1 Operations assessed for risks related to corruption | 29-32 |
| | 205-2 Communication and training on anti-corruption policies and procedures | 29-32 |
| | 205-3 Confirmed cases of corruption and measures taken | 30 |
| GRI 300: Environmental standards series | | |
| Materials | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 131, 152-158 |
| GRI 301: material topics 2016 | 301-1 Materials used by weight or volume | 152-158, 172-173 |
| | 301-2 Recycled input materials used | 152-158 |
| | 301-3 Reclaimed products and their packaging materials | 171, 173-175 |
| Energy | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 162-163 |
| | 302-2 Energy consumption outside of the organization | 164 |
| | 302-3 Energy intensity | 163 |
| | 302-4 Reduction of energy consumption | 159-162 |

Water and effluents

| | | |
|--|---|---------|
| GRI 303: Water and effluents 2018 | 303-1 Interaction with Water as a Shared Resource | 165-166 |
| | 303-2 Management of impacts related to water discharges | 165-167 |
| | 303-3 Water withdrawal | 165 |
| | 303-4 Water discharge | 167 |
| | 303-5 Water consumption | 167 |

Biodiversity

| | | |
|----------------------------------|---|---------|
| GRI 304: Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | 167-168 |
| | 304-2 Significant impacts of activities, products and services on biodiversity | 167-168 |

Emissions

| | | |
|--------------------------------|---|---------|
| GRI 305: Emissions 2016. | 305-1 Direct (Scope 1) GHG emissions | 143-145 |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 143-145 |
| | 305-3 Other indirect (Scope 3) GHG emissions | 143-145 |
| | 305-4 Emission Intensity of GHG emissions | 145 |
| | 305-5 Reduction of GHG emissions | 143-145 |

Waste

| | | |
|--|---|------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 152-158, 168-175 |
| GRI 306: Waste 2020. Material topic | 306-2 Management of significant waste-related impacts | 152-158, 168-175 |
| | 306-3 Waste generated | 174-175 |
| | 306-4 Waste diverted from disposal | 174-175 |
| | 306-5 Waste directed to disposal | 174-175 |

Environmental compliance

| | | |
|---|---|-----|
| GRI 307: Environment al compliance 2016 | 307-1 Non-compliance with environmental legislation and regulations | 133 |
|---|---|-----|

Environmental assessment of suppliers

| | | |
|-----------------------------------|---|------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 146-152, 179-184 |
| GRI 308: Environment al | 308-1 New suppliers that have passed evaluation and selection filters according to the environmental criteria | 61 |

assessment
of suppliers
2016.
Material
topic

GRI 400: Social standards series

Employees

| | | |
|---|---|---------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 74-75, 84-86, 93-95 |
| GRI 401: Employees 2016. Material topic | 401-1 New employee hires and employee turnover | 81-84 |
| | 401-2 Benefits for full-time employees which are not provided to part-time or temporary employees | 86 |
| | 401-3 Parental leave | 94 |

Worker-employer relations

| | | |
|---|--|-------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 74-75 |
| GRI 402: Worker- company relations 2016 | 402-1 Minimum notice periods for operational changes | 75 |

Health and safety at work

| | | |
|--|---|---|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 96-102 |
| | 403-1 Occupational health and safety management system | 96-97 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 96-97 |
| | 403-3 Occupational health services | 101 |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 97-98 |
| GRI 403: Occupation al health and safety Material topic | 403-5 Worker training on occupational health and safety | 101 |
| | 403-6 Promotion of worker health | 101 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 98 |
| | 403-8 Workers covered by an occupational health and safety management system | No internal audits are carried out by EROSKI on the Coordination of Business Activities platform, Coordinaware. |
| | 403-9 Work-related injuries | No accident data are available for external workers. |

| | |
|--------------------------------|--|
| 403-10 Work-related ill health | No data on occupational illnesses of 102 external workers are available. |
|--------------------------------|--|

Training and education

| | | |
|---|--|-------------------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 103-106, 108-109 |
| GRI 404: Training and education 2016. Material topic | 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews | 104 42, 104-106 106-107 |

Diversity, non-discrimination, and equal opportunities

| | | |
|--|--|--------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 89-91, 108-110 |
| GRI 405: Diversity and equal opportunities 2016. Material topic | 405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men | 81, 91-93 87-88 |

Non-discrimination

| | | |
|---|--|-------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 89-91 |
| GRI 406: Non-discrimination 2016. Material topic | 406-1 Incidents of discrimination and corrective actions taken | 59-61 |

Freedom of association and collective bargaining

| | | |
|--|--|-------|
| GRI 407: Freedom of association and collective bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 59-61 |
|--|--|-------|

Child labour

| | | |
|----------------------------------|--|-------|
| GRI 408: Child labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labour | 59-61 |
|----------------------------------|--|-------|

Forced or compulsory labour

| | | |
|--|--|-------|
| GRI 409: Forced or compulsory labour 2016 | 409-1 Operations and suppliers with significant risk of cases of forced or compulsory labour | 59-61 |
|--|--|-------|

Indigenous peoples' rights

| | | |
|--|---|-------|
| GRI 411: Indigenous Peoples' Rights 2016. | 411-1 Cases of violations of the rights of Indigenous peoples | 59-61 |
|--|---|-------|

Human rights assessment

| | | |
|--|--|-------|
| GRI 412: Human rights assessment 2016 | 412-1 Operations subject to human rights reviews or impact assessments | 59-61 |
| | 412-3 Significant investment agreements and contracts containing clauses on human rights or subject to human rights assessment | 59-61 |

Local communities

| | | |
|--|--|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 55, 59-60, 125-129, 177-178, 185-186, 187-196 |
| GRI 413: Local communities 2016. Material topic | 413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities | 56, 59-60, 125-129, 177-178, 185-186, 187-196 125-126, 166-168, 174-175 |

Social assessment of suppliers

| | | |
|--|--|-------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 32, 59-60 |
| GRI 414: Social assessment of suppliers 2016. Material topic | 414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken. | 61 60-61 |

Public policy

| | | |
|---------------------------------|------------------------------|--|
| GRI 415: Public policy 2016. | 415-1 Political contributors | No financial contribution to a political party was registered in 2022. |
|---------------------------------|------------------------------|--|

Customer health and safety 2016.

| | | |
|--|--|--------------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 112-129 |
| GRI 416: Customer health and safety 2016. Material topic | 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | 114-117 115-117 |

Marketing and labelling

| | | |
|---|---|--------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 119-121, 176 |
| GRI 417: Marketing and labelling 2016. Material topic. | 417-1 Requirements for product and service information and labelling | 119-120 |
| | 417-2 Incidents of non-compliance concerning product and service information and labelling | 120 |
| | 417-3 Cases of non-compliance related to marketing communications | 120 |
| Customer privacy | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 53-54 |
| GRI 418: Customer privacy. Material Topic | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data customer | 53-54 |

Correspondence with the requirements of Law 11/2018

| Information to be reported | Comments | Pages | GRI |
|--|----------|--|--|
| General information | | | |
| Description of the group's business model (including its business environment, organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends likely to affect future development). | | 4-6, 7-9, 10-37, 40-44, 54-56, 58-60, 69-71, 92-93, 96, 131-133, 179-184, 206-208, 242-244 | 2-1; 2-2; 2-6; 2-9; 2-22; 2-23; 2-24; 2-28 |
| I. Environmental information | | | |
| Implementation Policies | | 131 | 3-3 |
| Main risks | | 19, 21-22, 34, 133-142 | 2-12; 201-2 |
| General information: Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety, environmental assessment or certification procedures; resources dedicated to environmental risk prevention; application of the precautionary principle, amount of provisions and safeguards for environmental risks. | | 19, 21-22, 28-29, 32-36, 53-54, 114-117, 119-120, 133, 167-168 | 2-12; 2-27; 304-2; 3-3 |

| Information to be reported | Comments | Pages | GRI |
|--|----------|-----------------------------------|--|
| Pollution | | | |
| Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution. | | 64-65, 142-147, 158-162, 164 | 302-4; 305-5 |
| Circular economy and waste prevention and management | | | |
| Measures of prevention, recycling, reuse, other forms of recovery and elimination of waste. | | 151-158, 168-175 | 301-1; 301-2; 301-3; 306-2; 306-3; 306-4 |
| Actions to combat food waste | | 64, 68, 168-170, 192-193 | 3-3; 306-2 |
| Sustainable use of resources | | | |
| Water consumption and water supply in accordance with local limitations. | | 165-167 | 303-3; 303-4; 303-5; 304-1 |
| Consumption of raw materials and measures taken to improve the efficiency of their use. | | 152-158, 172-175 | 301-1; 301-2; 301-3 |
| Direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energies. | | 159-164 | 302-1; 302-2; 302-3; 302-4 |
| Climate change | | | |
| Significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces. | | 142-145, 162-164, 165-166, 172 | 305-1; 305-2; 305-3 |
| Measures adopted to adapt to the consequences of climate change | | 132-133, 141-145 | 305-5 |
| Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions and the resources implemented for this purpose. | | 64-66, 132-133, 141-145, 158-174 | 305-5 |
| Protection of biodiversity | | | |
| Measures taken to preserve or restore biodiversity | | 167-168 | 304-1 |
| Impacts caused by activities or operations in protected areas | | 167-168 | 304-2 |
| II. Social information and staff personnel information | | | |
| Implementation Policies | | 74-75, 84-86, 89-91, 93-95, 96-97 | 3-3 |

| Information to be reported | Comments | Pages | GRI |
|---|----------|-----------------------------|----------------------------|
| Main risks | | 19, 21-22, 34, 59-60, 96-97 | 2-12; 403-2; 414-2 |
| Employees | | | |
| Total number and distribution of employees by sex, age, country and professional category | | 76-77, 91-92 | 2-7; 405-1 |
| Total number and distribution of employment contracts, average annual number of permanent contracts, temporary contracts and part-time contracts by sex, age and professional category. | | 76-81 | 2-7; 405-1 |
| Number of dismissals of sex, age and professional category | | 82-84 | 401-1 |
| Average salaries and their evolution broken down by sex, age and professional category. | | 19, 84-88 | 2-20; 202-1; 405-2 |
| Wage gap, the pay for equal or average jobs in society. | | 19, 87-88 | 2-20; 202-1; 405-2 |
| Average remuneration of directors and management, broken down by sex | | 19, 84-88 | 2-20; 202-1; 405-2 |
| Implementation of work disconnection policies | | 96 | |
| Employees with disabilities | | 81 | 405-1 |
| Work organization | | | |
| Organization of working time. | | 93-96 | 401-3 |
| Number of hours of absence. | | 102 | |
| Measures geared towards facilitating enjoyment of work-life balance and fostering the co-responsible exercise of these measures on the part of both parents | | 93-95 | 401-3 |
| Health and safety | | | |
| Health and safety conditions in the workplace | | 96-99, 101-102 | 403-1; 403-3; 403-4; 403-8 |
| Accidents at work, in particular their frequency and severity, as well as occupational illness. Broken down by sex. | | 99-102 | 403-9; 403-10 |
| Social relations | | | |

| Information to be reported | Comments | Pages | GRI |
|---|----------|----------------------------------|----------------------------|
| Organisation of social dialogue (including procedures for informing, consulting and negotiating with staff) | | 75, 95-96 | 402-1; 403-1 |
| Percentage of employees covered by collective bargaining agreements by country | | 75 | 2-30 |
| Balance of collective bargaining agreements, particularly in the field of health and safety in the workplace | | 75, 96-98 | 2-30; 403-1; 403-4 |
| Training | | | |
| Training policies implemented | | 42, 103-107 | 404-2 |
| Total quantity of hours' training by professional categories | | 104 | 404-1 |
| Accessibility | | | |
| Universal accessibility of persons with disabilities. | | 78, 89-91, 108-111 | 405-1 |
| Equality | | | |
| Measures adopted to promote equality of treatment and opportunity between women and men | | 59-60, 81-84, 87-88, 89-93 | 401-1; 405-1; 405-2; 406-1 |
| Equality plans, measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities. | | 59-60, 78, 81-84, 89-93, 108-111 | 401-1; 405-1; 406-1 |
| Policies to combat discrimination and, where applicable, manage diversity | | 59-60, 78, 81-84, 89-93, 108-111 | 401-1; 405-1; 406-1 |
| III. Information regarding human rights | | | |
| Implementation Policies | | 13-14, 28-30, 59-61 | 3-3 |
| Main risks | | 10-39, 59-60 | 2-12; 2-25; 412-1 |
| Application of due diligence procedures in relation to human rights | | 14, 59-61 | 2-23; 412-1 |
| Prevention of human rights violation risks and, where applicable, measures to mitigate, manage and remediate any possible abuses committed. | | 59-61 | 412-1 |

| Information to be reported | Comments | Pages | GRI |
|--|---|--|----------------------------|
| Reports of cases of violations of human rights | No reports of violations of human rights were recorded. | | 412-1 |
| Promotion and observance of the provisions of the fundamental conventions of the International Labour Organisation in relation to freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; the effective abolition of child labour. | | 59-60 | 406-1; 407-1; 408-1; 409-1 |
| IV. Information relating to the fight against corruption | | | |
| Implementation Policies | | 29-30 | 3-3 |
| Main risks | | 19, 21-22, 32-37 | 2-12 |
| Measures adopted to prevent corruption and bribery | | 29-32 | 2-23; 205-1; 205-2 |
| Measures to combat money laundering | | 29-32 | 205-2 |
| Contributions to foundations and non-profit entities | | 177-178, 185-186, 187-196 | 203-2 |
| V. Information on the company | | | |
| Implementation Policies | | 179-184, 187-189 | 3-3 |
| Main risks | | 19, 21-22, 32-37 | 2-12; 2-25 |
| Company's commitments to sustainable development | | | |
| Impact of the company's activity on employment and local development. | | 54-58, 76-77 | 203-2; 204-1 |
| Impact of the company's activity on local populations and territories | | 54-55, 56-61, 179-181, 187-189 | 203-2; 204-1 |
| Relations maintained with stakeholders of local communities and forms of dialogues with them. | | 55, 59-60, 125-129, 177-178, 185-186, 187-196, 210-211 | 413-1; 413-2 |
| Partnership or sponsorship actions. | | 56-57, 69-71, 177-178, 185-186, 187-196 | 2-28; 203-2 |
| Subcontracting and suppliers | | | |
| Inclusion of social, gender equality and environmental matters in procurement policy | | 29, 59-61, 146-152, 179-184 | 3-3; 2-23; 308-1; 414-1 |

| Information to be reported | Comments | Pages | GRI |
|---|----------|--------------------------|---------------------|
| Consideration of social and environmental responsibility in relation to suppliers and subcontractors. | | 59-61, 146-152 | 308-1; 414-1; 414-2 |
| Junior Manager and audit systems and results thereof. | | 112-117 | 416-1 |
| Consumers | | | |
| Health and safety measures for consumers. | | 112-129 | 416-1 |
| Complaint systems received and resolution thereof. | | 38, 52, 54, 117, 119-120 | 417-2; 417-3; 418-1 |
| Tax information | | | |
| Profits obtained country by country | | 198 | 201-1 |
| Taxes on profits paid | | 198 | 201-1 |
| Public subsidies received | | 57 | 201-4 |

9 Annexes

Indicator tables. Comparisons with previous years

Table 1. Distribution of physical stores per autonomous community and business (2021)

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|---------------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Andalusia | 2 | 0 | 0 | 1 | 1 | 0 | 0 | 4 | 0 | 51 | 1 | 0 | 52 | 56 |
| Andorra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 4 |
| Aragon | 0 | 36 | 0 | 1 | 0 | 3 | 2 | 42 | 0 | 26 | 0 | 0 | 26 | 68 |
| Asturias | 1 | 11 | 1 | 2 | 0 | 4 | 7 | 26 | 0 | 2 | 0 | 0 | 2 | 28 |
| Cantabria | 1 | 8 | 0 | 1 | 0 | 5 | 5 | 20 | 0 | 9 | 4 | 0 | 12 | 32 |
| Castilla y León | 1 | 21 | 0 | 1 | 0 | 7 | 11 | 41 | 0 | 13 | 1 | 1 | 15 | 56 |
| Castilla-La Mancha | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 | 0 | 7 | 0 | 0 | 7 | 9 |
| Catalonia | 0 | 210 | 0 | 2 | 0 | 1 | 1 | 214 | 0 | 88 | 1 | 0 | 89 | 303 |
| Ceuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Valencian Community | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 8 | 0 | 0 | 8 | 10 |
| Extremadura | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1 | 2 |
| Galicia | 6 | 144 | 17 | 3 | 0 | 4 | 2 | 176 | 0 | 121 | 4 | 0 | 125 | 301 |
| Gibraltar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 4 |
| Balearic Islands | 0 | 107 | 0 | 3 | 0 | 0 | 0 | 110 | 0 | 71 | 0 | 0 | 71 | 181 |
| Canary Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| La Rioja | 1 | 10 | 0 | 1 | 0 | 5 | 3 | 20 | 0 | 8 | 0 | 0 | 8 | 28 |
| Madrid | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 | 0 | 20 | 1 | 0 | 20 | 23 |
| Melilla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Murcia | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|----------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Navarra | 2 | 53 | 0 | 4 | 1 | 13 | 6 | 79 | 0 | 36 | 4 | 0 | 40 | 119 |
| Basque Country | 22 | 159 | 0 | 19 | 9 | 59 | 26 | 294 | 0 | 108 | 10 | 0 | 118 | 412 |
| Total | 36 | 759 | 18 | 38 | 11 | 106 | 67 | 1,035 | 0 | 577 | 24 | 1 | 602 | 1,637 |

Table 2. Distribution of physical stores per autonomous community and business (2020)

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|---------------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Andalusia | 3 | 0 | 0 | 1 | 1 | 0 | 0 | 5 | 0 | 51 | 1 | 0 | 52 | 57 |
| Andorra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 4 |
| Aragon | 0 | 36 | 0 | 1 | 0 | 4 | 2 | 43 | 0 | 25 | 0 | 0 | 25 | 68 |
| Asturias | 1 | 11 | 1 | 2 | 0 | 5 | 7 | 27 | 0 | 1 | 0 | 0 | 1 | 28 |
| Cantabria | 1 | 8 | 0 | 1 | 0 | 5 | 5 | 20 | 0 | 9 | 3 | 0 | 12 | 32 |
| Castilla y León | 1 | 20 | 0 | 1 | 0 | 8 | 12 | 42 | 0 | 11 | 1 | 1 | 13 | 55 |
| Castilla-La Mancha | 1 | 0 | 0 | 1 | 0 | 2 | 0 | 4 | 0 | 3 | 0 | 0 | 3 | 7 |
| Catalonia | 0 | 213 | 0 | 2 | 0 | 1 | 1 | 217 | 0 | 75 | 1 | 0 | 76 | 293 |
| Ceuta | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Valencian Community | 1 | 0 | 0 | 1 | 0 | 1 | 2 | 5 | 0 | 7 | 0 | 0 | 7 | 12 |
| Extremadura | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 2 | 3 |
| Galicia | 5 | 147 | 17 | 3 | 0 | 4 | 2 | 178 | 0 | 116 | 4 | 0 | 120 | 298 |
| Gibraltar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 3 | 3 |
| Balearic Islands | 0 | 107 | 0 | 3 | 0 | 0 | 0 | 110 | 0 | 72 | 0 | 0 | 72 | 182 |

| | Own stores | | | | | | | | Franchised stores | | | | | Total |
|----------------|-----------------|--------------|------------|------------------------|-----------|---------------|-------------------|------------------|-------------------|--------------|------------------------|-------------------|------------------|-------|
| | Food businesses | | | Diversified businesses | | | | Total own stores | Food businesses | | Diversified businesses | | Total franchises | |
| | Hypermarkets | Supermarkets | Cash&Carry | Petrol stations | Opticians | Travel agents | Leisure and sport | | Hypermarkets | Supermarkets | Travel agents | Leisure and sport | | |
| Canary Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| La Rioja | 1 | 10 | 0 | 1 | 0 | 6 | 3 | 21 | 0 | 7 | 0 | 0 | 7 | 28 |
| Madrid | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 4 | 0 | 18 | 0 | 0 | 18 | 22 |
| Melilla | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Murcia | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| Navarra | 2 | 53 | 0 | 4 | 1 | 13 | 6 | 80 | 0 | 33 | 4 | 0 | 37 | 117 |
| Basque Country | 22 | 159 | 0 | 19 | 9 | 59 | 26 | 300 | 0 | 95 | 11 | 0 | 106 | 406 |
| Total | 37 | 761 | 18 | 40 | 11 | 123 | 68 | 1,058 | 0 | 577 | 24 | 1 | 602 | 1,637 |

Table 3. Average remuneration (euros) and pay gap by sex and professional category (2020)

| | 2020 | | | | | |
|----------------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap |
| Executive | 73,739 | 79,817 | 7.6% | 66,329 | 85,856 | 22.7% |
| Manager | 44,526 | 47,117 | 5.5% | 54,930 | 57,595 | 4.6% |
| Supervisor | 32,029 | 31,971 | -0.2% | 28,984 | 33,289 | 12.9% |
| Professional | 17,191 | 18,924 | 9.2% | 16,375 | 17,229 | 5.0% |
| Junior Manager | 23,401 | 23,689 | 1.2% | 19,833 | 22,401 | 11.5% |
| Technician | 31,109 | 31,854 | 2.3% | 28,780 | 31,584 | 8.9% |

Table 4. Average pay (euros) and pay gap by sex and age group (2020)

| | 2020 | | | | | |
|-------|------------------|--------|------------|-----------------|--------|------------|
| | EROSKI, S. Coop. | | | Other companies | | |
| | Women | Men | Salary gap | Women | Men | Salary gap |
| <30 | 17,543 | 17,396 | -0.8% | 15,168 | 15,744 | 3.7% |
| 30-50 | 19,527 | 25,236 | 22.6% | 17,324 | 20,587 | 15.8% |
| >50 | 19,601 | 28,070 | 30.2% | 17,694 | 25,697 | 31.1% |

Table 5. Employees by sex, professional category and age group (2021)

| | 2021 | | | | | | | | | | | |
|-------|-----------|----|---------|-----|------------|-----|--------------|-------|----------------|-----|------------|-----|
| | Executive | | Manager | | Supervisor | | Professional | | Junior Manager | | Technician | |
| | W | M | W | M | W | M | W | M | W | M | W | M |
| <30 | 0 | 0 | 0 | 0 | 22 | 12 | 2,569 | 1,380 | 42 | 22 | 41 | 18 |
| 30-50 | 10 | 12 | 67 | 67 | 646 | 258 | 1,046 | 2,263 | 1,478 | 281 | 379 | 261 |
| >50 | 8 | 26 | 57 | 108 | 284 | 263 | 4,853 | 1,083 | 795 | 181 | 192 | 213 |
| Total | 18 | 38 | 124 | 175 | 952 | 533 | 17,884 | 4,726 | 2,315 | 484 | 612 | 492 |

Table 6. Employees by sex, occupational category and age group (2020)

| | 2020 | | | | | | | | | | | |
|-------|-----------|----|---------|-----|------------|-----|--------------|-------|----------------|-----|------------|-----|
| | Executive | | Manager | | Supervisor | | Professional | | Junior Manager | | Technician | |
| | W | M | W | M | W | M | W | M | W | M | W | M |
| <30 | 0 | 0 | 0 | 0 | 24 | 16 | 3,046 | 1,562 | 48 | 26 | 46 | 20 |
| 30-50 | 10 | 11 | 75 | 79 | 659 | 312 | 11,354 | 2,483 | 1,586 | 303 | 412 | 271 |
| >50 | 4 | 13 | 46 | 109 | 248 | 254 | 4,542 | 1,012 | 700 | 177 | 164 | 194 |
| Total | 14 | 24 | 121 | 188 | 931 | 582 | 18,942 | 5,057 | 2,334 | 506 | 622 | 485 |

Verification on Non-Financial Information Statement

Bureau Veritas Certification




Bureau Veritas Certification

declara que Según exige la

Ley 11/ 2018

Se ha verificado la información no financiera por la Entidad de Certificación de tercera parte e independiente Bureau Veritas, en lo que respecta a su estructura, contenido y fuentes de información de

EROSKI, S. Coop.

Y que como resultado de este proceso de verificación **Bureau Veritas Certification** expresa que

- El contenido del reporte no financiero de la organización cumple con los requisitos establecidos en la Ley 11:2018 en esta materia y los reglamentos referenciados en el alcance del informe.
- Tras la verificación muestral realizada no se ha identificado ninguna cuestión que indique que la información incluida en el reporte correspondiente al ejercicio 1 de febrero 2022 al 31 de enero 2023 contiene incorrecciones materiales.

Fecha de emisión 29/03/23



Fdo: Rut Ballesteros Gil
Validador Jefe
Bureau Veritas Certification



Bureau Veritas | C2 - Internal

Verification against the GRI Standards

Bureau Veritas Certificación

declara que se ha efectuado la verificación de la

Memoria de Sostenibilidad,

en lo que respecta a su estructura, contenido y fuentes de información de

EROSKI, S. Coop.

Como resultado de este proceso de verificación **Bureau Veritas Certificación** expresa que

- El contenido de la información está basado y soportado por datos y registros comprobados como ciertos. Asimismo, la información, su tratamiento, los cálculos, gráficos e información asociada han sido oportunamente comprobados y verificados según el procedimiento establecido por Bureau Veritas Certificación.
- La trazabilidad y relevancia entre información de base y contenido de la memoria es adecuada.
- Es conforme con la opción EN REFERENCIA de los requisitos y principios establecidos en la Guía para elaboración de Memorias de Sostenibilidad en su versión "GRI Estándares 2021" elaborada por Global Reporting Initiative (GRI).

Conforme a esto **Bureau Veritas Certificación** establece, que ha realizado la verificación conforme a la metodología GRI Estándares 2021, para la Memoria de sostenibilidad 2022 de EROSKI, S. Coop.

Fecha de emisión 19/04/23

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Fdo: Rut Ballesteros Gil

Verificador jefe

Responsabilidad Social Corporativa

Bureau Veritas Certification



EROSKI

with you