

EROSKI Group

***Statement of Non-Financial
Information and
Sustainability Information
2025***



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Letter from the CEO, Rosa Carabel

We present this Report at a particularly significant moment for the EROSKI Group. We can say that the financial year 2025 marks the definitive closing of a chapter that has shaped our trajectory for nearly two decades. These have been 17 years of enormous demands, deep transformation, and management driven by a sustained deleveraging process. A period that has required us to prioritize, to become more efficient, to make complex decisions and to never lose sight of what is essential: the sustainability of the project and the commitment to our cooperative model.

Today we can affirm, with confidence but also with responsibility, that this chapter is behind us.

The refinancing completed this year represents the definitive normalization of our financial structure. We have simplified our debt, improved its maturity profile and reduced its cost, generating savings and long-term stability. We have the support of national and international financial institutions, and the confidence of the markets, as evidenced by the bond issuance carried out in November, which halved the cost of the issuance made only two years earlier. All of this demonstrates confidence in the Group's evolution and in the coherence of our project.

Our debt ratio is now at fully normalized levels and we maintain the objective of bringing it below two times EBITDA by 2027, within a path of discipline and prudence that will continue to guide our management.

Beyond its financial dimension, this operation symbolises something deeper: the end of a cycle that has required a great collective effort. This new situation allows us to look to the future from a position of greater strength and to move, definitively, from adjustment to the capacity for investment and growth, without forgetting, of course, the lessons from the past that have brought us here.

Added to this milestone is the approval at the General Assembly in June 2025 of the previous year's results, which enabled the early recovery of the individual negative reserves of worker-members generated in prior years, fully restoring their equity position. A significant step for our cooperative base and for the Group's equity consolidation, reflecting the strength of a model built on participation and co-responsibility.

The operating results accompany this change of chapter. We have exceeded €6,000 million in sales and reached €340 million in EBITDA, the best figures of the last decade. These are numbers that do not respond to a one-off situation, but rather to a commercial dynamic consistent with our values and appreciated by customers in an especially competitive environment.

Growing responsibly

Today's consumer is more prudent and rational. Price has become one of the main decision-making filters. In this context, we have made a firm and sustained commitment to savings, deploying intense promotional activity and reaching the highest levels of price competitiveness in our history. This effort has translated into a clear improvement in the indicators of price perception and local products; these have been the variables that have evolved most positively in our satisfaction surveys.

Our own brand continues to gain prominence as a key tool for offering quality products with values at a good price. We have expanded the product range, strengthened its positioning on the shelves and adjusted prices to pass on more savings to families, always maintaining the balance with manufacturer brands and a firm commitment to fresh and local products.

In this context, we continue to promote local products, whose share of sales has grown once again. This makes us especially proud, because in a market where price is so relevant, we are succeeding in making the consumer perceive the value of local products, their flavour, their nutritional characteristics, as well as the wealth they generate in the local area. We collaborate with thousands of producers and more than 2,000 small agri-food producers, generating wealth and deep roots in the territories where we operate. This proximity is not a short-term strategy; it is part of our identity.

External recognition reinforces this evolution. We have been distinguished, once again, for the quality of our service and customer care, a merit that belongs, above all, to the teams who are in the stores every day, listening, resolving and accompanying consumers. Furthermore, I would like to highlight our store models, which also aspire to create attractive experiences for consumers.

We have also continued to grow selectively and in a disciplined manner, combining own and franchised openings where we are competitive and add value. Growing with purpose and sustainably is a conviction that is part of our management culture.

EROSKI from inside

Internally, our main asset continues to be people. The talent, commitment and adaptability of our teams have been decisive during these complex years and remain so in this new chapter. We have a diverse organization, with increasingly shared leadership and a majority female presence in positions of responsibility, reflecting a culture that champions real equality and professional development.

The progress of our IMPACTO cultural transformation model is consolidating a more cross-functional, participatory and results-oriented organization. We have learned to listen more, decide better and build in a shared manner. This collective experience has made us stronger and prepares us to face future challenges with greater maturity and cohesion.

Technology and efficiency are now structural levers of our model. One example is the incorporation of advanced analytics and artificial intelligence solutions into our day-to-day operations, which enable us to better anticipate demand, optimize promotions and strengthen logistics efficiency. In a sector with tight margins, every improvement counts and has a direct impact on our ability to compete and serve better.

We also continue to advance in environmental and social sustainability, intensifying our efforts in emissions reduction, packaging eco-design and the fight against food waste, and strengthening our reporting and regulatory compliance capabilities. In this context, we maintain our commitment to the principles of the UN Global Compact, integrating them into our strategy, culture and operations. For us, growing means doing so with a positive and measurable impact on the community, and with the active commitment of the people who are part of this organization.

Commitment to the future

We have recently presented the “5 Commitments With You”, which will shape the way we act in the next strategic cycle. Promoting healthy eating, generating local wealth and solidarity in the community, fostering the development of workers, listening to and informing consumers, and improving environmental sustainability are commitments that connect with our history and guide our future.

We face 2026 with ambition and responsibility. From an orderly financial position and a solid business, we will begin to define the next strategic cycle with full capacity to determine our priorities and strengthen our competitiveness.

If anything this long period has taught us, it is that projects are sustained by people. None of what has been achieved would have been possible without the commitment of our workers and members, nor without the daily trust of millions of customers. To all of them I wish to convey my sincere gratitude.

A new chapter begins for the EROSKI Group. We face it with prudence, with experience and with the determination to continue building a competitive, cooperative company committed to the society of which we are part.

Rosa Carabel

CEO of the EROSKI Group

Letter from the Governing Council of the EROSKI Group

Looking back at 2025, I contemplate with pride and deep collective emotion the closing of a chapter that has marked our recent history. It has been a year of solid progress, fulfilled commitments and shared effort that reaffirm our mission and strengthen the value of our cooperative model. The EROSKI Group has demonstrated, once again, that it is possible to grow while being competitive and sustainable, without renouncing our principles, consolidating our economic strength and reaffirming our social and community commitment.

The year 2025 marks the closing of a very significant chapter in the history of our cooperative. It is not merely the end of a positive financial year. It is the culmination of a long, demanding and deeply shared journey.

In more than 50 years of history we have experienced very different moments. It all began in 1969, when something more than a distribution company was born: a different way of understanding consumption, participation and shared responsibility was born. In 1980 we took a decisive step by sharing ownership of the project with worker-members, building a model based on equal rights and co-responsibility.

What we see as natural today was then an act of generosity and vision by the consumer members: sharing a project that was working in order to make it stronger and more our own.

Decades later, in 2013 and 2014, we went through one of the most complex periods in our history. The business results did not guarantee the sustainability of the project and we had to make difficult decisions that directly affected the worker-members. Those were times of extraordinary efforts, of advances and of decisions that impacted individual capital, in addition to deep transformations in our organization. Decisions that we made together, with information, debate and co-responsibility.

At the same time, we were embarking on a deep transformation of the business. The launch of the "Contigo" model, the firm commitment to local products and a differentiated commercial proposition marked a turning point. We learned new words from the financial market and assumed demanding financial commitments that we had to meet in order to remain owners of our project. We were, as we said then, "building the difference".

We persevered. And we did it together.

In 2019 we faced a new refinancing that entailed further impacts on members, with individualized negative reserves of great magnitude and the real uncertainty of whether they could ever be recovered. It represented a direct equity effort and a further demonstration of commitment to the project's viability. We adapted our bylaws, reinforced our collective commitment and created the ERLAN Solidarity Fund as a structured tool for mutual support, capable of responding to the most complex personal situations through cooperative solidarity.

We looked to the future with determination, even though the process was long. We shared the roadmap in hundreds of meetings and internal gatherings, ensuring that every member

understood the situation and participated in the decisions. Because in a cooperative, information is not imposed: it is shared.

In 2020, in the midst of the pandemic, we validated new statutory changes that reinforced the collective commitment. "More than ever, with you" ceased to be a slogan and became a way of acting inside and outside EROSKI. We protected the cooperative and we protected the consumer members and worker-members.

Since then we have consolidated what was achieved. We have transformed the business, improved our competitiveness and strengthened our value proposition. But 2025 represents something more than consolidation.

This year we have fulfilled all the commitments set out in our roadmap, and we have done so successfully and ahead of schedule. We have been able to offset all of the individualized negative returns (INR) and fully restore the equity position of our members. What for years was uncertainty is today a tangible reality. Behind this recovery lies effort, patience and collective trust.

The ERLAN Foundation has fulfilled its purpose as a solidarity tool, demonstrating that cooperation is not an abstract concept but a real practice that is activated when it is most needed. That is the true value of our model.

Furthermore, the new refinancing achieved allows us to look to the future with greater stability and capacity to grow our project. But beyond the financial dimension, what we celebrate is something deeper: we have delivered as a community. We have demonstrated that our cooperative model is resilient, that it knows how to endure and also how to transform.

Our red line was always clear: to maintain our project, preserve our roots and continue to be owners of our future. Not only to protect jobs, but so that this project would remain truly ours. We are different. We are a cooperative.

And we have achieved this by relying, above all, on our own internal strength. Today the EROSKI Group is not what it was. It is better. More aware of its challenges, but also of its capacity to face them.

The history of a cooperative is not measured solely in figures. It is measured in the trust it generates, in the real participation of its consumer members and worker-members, in the solidarity it practises and in the positive impact it produces in its environment.

We continue to grow as a community. More than one million four hundred thousand consumer members actively participate in our project, strengthening our governance and our shared identity. Food education, social action and sustainability continue to be essential pillars of who we are.

We look to 2026 with the conviction that our model remains a valid and transformative response. Growing differently is possible: by being competitive to ensure our economic sustainability, and by being supportive, responsible and faithful to our cooperative essence.

If anything this long journey has taught us, it is that every moment, even the most difficult, leaves a lesson. We must not forget what we have lived through. We must treasure it as a collective

asset. And we must be grateful for the commitment, generosity and trust of all the people who have made this journey possible.

As President of the Governing Council, I feel deep pride in representing a community capable of enduring, transforming and delivering. What we celebrate today is not merely a result; it is the confirmation that our mission remains fully in force. At the EROSKI Group we continue to create and grow to improve the quality of life of consumer members and worker-members, generating shared value through participatory management and a collaborative model that defines us as a cooperative.

And I did not want to finish without thanking all the people who are part of the EROSKI Group for demonstrating that solidarity and cooperation between people are not just words, but real decisions that put the collective first. That is the foundation upon which we will continue to build the future: being competitive without renouncing our values and strengthening a project with purpose, roots and commitment to society.

And that story continues...

Leire Mugerza

Consumer member and President of the Governing Council of Eroski, S. Coop.

1. Overview

1.1. ESRS 2 – General disclosures

1.1.1. Basis for preparation

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

The regulatory framework under which we present this report is Directive (EU) 2022/2464 on Corporate Sustainability Reporting (CSRD) and Delegated Regulation (EU) 2023/2772 establishing the European Sustainability Reporting Standards (ESRS), which complements Directive (EU) 2013/34. In this report we also incorporate the methodological aspects defined by the European Financial Reporting Advisory Group (EFRAG). We report under the CSRD framework, in compliance with the recommendation of the National Securities Market Commission (CNMV) and the Institute of Accounting and Auditing (ICAC) published on 19 November 2025. Furthermore, with the issuance of this report we also address the requirements of Directive (EU) 2014/95 in force on non-financial information and diversity (NFRD), transposed into the Spanish legal system as Law 11/2018 (see [Annex I](#)), as well as the provisions of article 262 of the Capital Companies Act.

In the Non-Financial Information Statement (NFIS) and Sustainability Information of the EROSKI Group for the financial year 2025 with fiscal year-end on 31 January 2026, hereinafter the "Sustainability Report", we take into consideration the Group's consolidated annual accounts, as well as the remaining content of the Consolidated Management Report not included in this section, which is public information and can be consulted in full on the EROSKI Group corporate website <https://corporativo.eroski.es/>.

In preparing the Sustainability Report we have applied the same reporting boundary as in the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'. Throughout this report, if the scope of the information reported does not cover the full boundary, we will specifically indicate the reason and the company or group of companies not included in that scope.

Statement of Non-Financial Information and Sustainability Information 2025
Table 1. EROSKI Group companies and their activity as of 31 January 2026

Company	Activity
Eroski, S. Coop.	Distribution and sale of goods and services, and equity participation in companies engaged in the distribution and sale of goods and services.
Cecosa Hipermercados, S.L.	Distribution and sale of goods and services and direct and indirect operation of petrol, automotive diesel or similar fuel stations.
Equipamiento Familiar y Servicios, S.A.	Distribution and sale of goods and services.
Cecosa Supermercados, S.L.	Distribution and sale of goods and services and direct and indirect operation of petrol, automotive diesel or similar fuel stations.
Forum Sport, S.A.	Distribution and sale of goods and services.
Caprabo, S.A.U.	Distribution and sale of goods and services.
Sociedad Franquicias Eroski Contigo, S.L.U. ¹	Distribution and sale of goods and services.
Eroski Hipermercados, S. Coop. in liquidation ¹	Personnel placement and staffing services.
Cecosa Institucional, S.L. ¹	Equity participation in companies engaged in the distribution and sale of goods and services.
Gestión de Participaciones Forum, S.C.P. ¹	Equity participation in companies engaged in the distribution and sale of goods and services.
Aportaciones Financieras Eroski, S.A. ¹	Purchase, sale and holding of real estate securities and other financial assets on own account and asset management.
Desarrollos Inmobiliarios Los Berrocales, S.A. ¹	Real estate holding.
Vegonsa Agrupación Alimentaria, S.A. (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
Vego Supermercados, S.A.U. (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
Mercash Sar, S.L.U. (VEGALSA-EROSKI Group)	Distribution and sale of goods and services.
Cecogoico, S.A. ¹	Equity participation in companies engaged in the distribution and sale of goods and services.
Newcobeco, S.A. ¹	Equity participation in companies engaged in the distribution and sale of goods and services.
Peninsulaco, S.L.U.	Distribution and sale of goods and services and direct and indirect operation of petrol, automotive diesel or similar fuel stations.
Supratuc2020, S.L. ¹	Equity participation in companies engaged in the distribution and sale of goods and services.

¹ Instrumental companies that do not have workers or commercial activity.

We have not included associated companies within the scope, as the value of the investments accounted for using the equity method in the EROSKI Group's consolidated financial statements amounts to €7,316 thousand; representing only 0.21% of total assets. Furthermore, these companies reported a result of €20 thousand, which corresponds to just 0.04% of the Group's

total consolidated result. Given that the majority of these companies do not have workers or direct activity, their non-financial information has not been considered quantitatively or qualitatively material or relevant. This information is set out in Note 11 of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'.

Eroski, S. Coop. is the parent company of the Group and has its registered office in Elorrio, Bizkaia. It is a cooperative that operates along three axes: distribution company, consumer organization and cooperative project. It is structured into two corporate communities:

- 1,425,499 consumer members as at 31 January 2026 (1,403,036 consumer members as of 31 January 2025)
- 8,336 worker-members as at 31 January 2026 (8,491 worker-members as of 31 January 2025)

Both communities contribute to the achievement of our goals and participate jointly in the governance and management of the organization through the corresponding social governance bodies of the 18 subsidiaries of the parent company Eroski, S. Coop.

Figure 1. Organizational chart of the 19 companies of the EROSKI Group

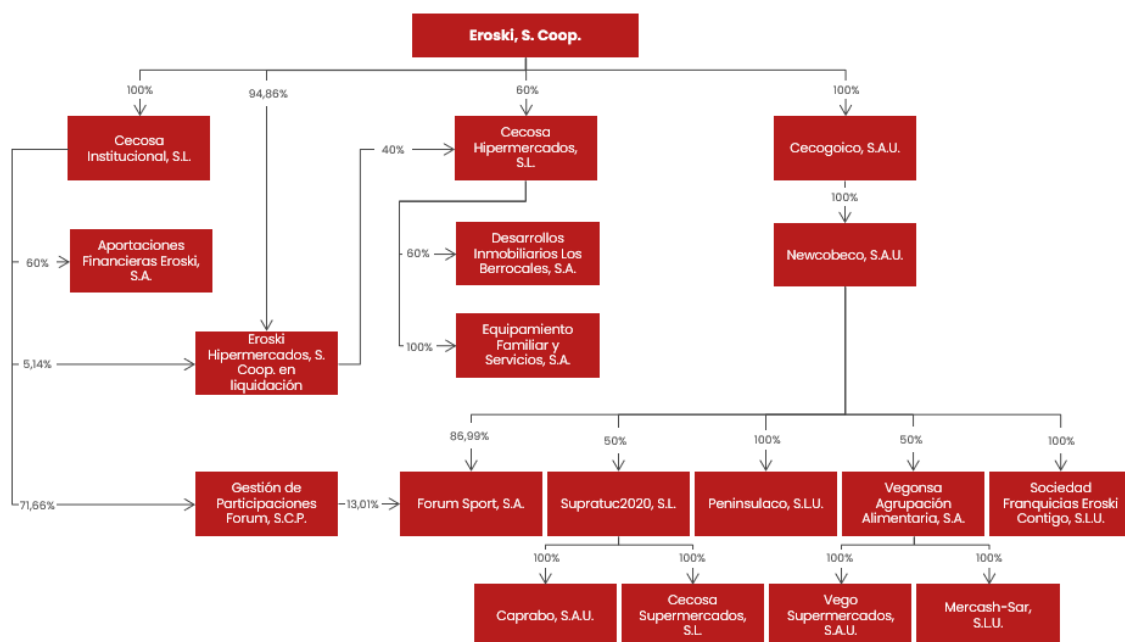


Table 2. Companies that own establishments by business

Company	Hyper-markets	Super-markets	Fuel stations	Leisure & sport	Optical	Online store
Eroski, S. Coop.	✓	✓			✓	✓
Caprabo, S.A.U.		✓	✓			✓
Cecosa Hipermercados, S.L.	✓		✓		✓	
Cecosa Supermercados, S.L.		✓	✓			
Equipamiento Familiar y Servicios, S.A.		✓				
Forum Sport, S.A.				✓		✓
Peninsulaco, S.L.		✓	✓			
Mercash Sar, S.L.U.		✓				
Vego Supermercados, S.A.U.	✓	✓	✓			✓

With this report we present a comprehensive view of the social, environmental and governance performance of the EROSKI Group, enabling a deeper understanding and a stronger connection between our business model and the economic and social value we generate. For a better understanding of the evolution of our performance, throughout the report we provide data for the year 2025 and the previous financial year. Likewise, we incorporate information about the companies' own operations, as well as the material impacts, risks and opportunities associated with our value chain in its upstream and downstream phases, where relevant.

In evaluating the value chain we have relied on our level of knowledge, with special attention to first-tier suppliers, local and import suppliers, as well as our franchise partners as the most relevant and sensitive clients with regard to all governance, environmental and social aspects.

In the preparation, presentation and verification of the sustainability information, we include all relevant information as we have not availed ourselves of any of the disclosure exemptions contemplated in article 5 d) and e) of disclosure requirement BP-1: General basis for the preparation of the sustainability statement of ESRS 2. In the same vein, we have not availed ourselves of the disclosure exemption relating to the omission of imminent events or matters under negotiation referred to in articles 19a, paragraph 3, and 29a, paragraph 3, of Directive 2013/34/EU.

The information included in the Consolidated Statement of Non-Financial Information and Sustainability Information of the EROSKI Group has been subject to external verification by an independent third party. The scope and results of the independent verification are described in the Verification Report accompanying this document. The review of this Report has been carried out in accordance with generally accepted professional standards applicable in Spain and specifically with the guidelines contained in Practice Guides 47 Revised and 56, issued by the Institute of Chartered Accountants of Spain (ICJCE) on engagements for the verification of non-financial information and taking into account the content of the note published by the ICAC on 18 December 2024, based on ISSA 5000 and the non-binding guidelines of COESA.

Likewise, the Report has been validated by the Sustainability Committee and the Audit and Compliance Committee, and was finally approved by the Governing Council of the EROSKI Group at the meeting held on 30 April 2026.

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

Below are the main considerations for an adequate reading and interpretation of the Sustainability Report of the EROSKI Group, taking into account the specific circumstances followed in the disclosure of the information:

Time horizons

The information contained in this Sustainability Report has been prepared following the short-term, medium-term or long-term time horizons recommended by CSRD, considering:

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

These time horizons are the same as those we use as a reference in the preparation of the EROSKI Group's financial information.

The time horizons we have defined for ESRS E1 differ from this criterion because an analysis of the evolution of climate variables and the effects of policies and the market on the climate requires longer timeframes than those of the ordinary strategic management of an organization. Further detail is provided in section [2.2.3.1](#) of 'ESRS E1 – Climate change'.

Sources of estimation and uncertainty of the result

For the preparation of this report we have made a series of estimates and assumptions on specific aspects. However, in the corresponding sections of the thematic ESRS, estimated data and the assumptions applied will be expressly indicated. These estimates have been calculated based on the best information available as at 31 January 2026 and it is possible that events that may take place in the future will require their modification in subsequent financial years.

Below is a non-exhaustive overview:

ESRS 2 – General disclosures:

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

ESRS E1 – Climate change:

- Assessment of climate risks and future scenarios provided by the International Energy Agency (IEA).
- The calculation of Scope 3 carbon emissions for the upstream and downstream phases of the value chain.

Changes from the previous reporting period

Throughout this Sustainability Report, some content may have undergone changes in its preparation and presentation compared to previous periods, whether in objectives, reported metrics or certain historical values. These changes may come from methodological updates,

adjustments to information sources, correction of errors, or the need to adapt to new regulatory requirements, such as those established by the CSRD/ESRS standards.

In this regard, three errors have been identified in the information published in the Sustainability Report for the previous financial year, which are corrected in this edition:

- Page 45 – Table 'Number of stores as of 31 January 2025':
The correct number of franchised supermarkets is 603 (instead of 604) and the number of own leisure and sport stores is 63 (instead of 64). Therefore, the total network consists of 1,483 establishments. The difference is due to these two centres being erroneously counted despite having closed prior to 31 January 2025.
- Page 202 – Table 'Number of suppliers of goods and service creditors by classification':
The correct number of private label suppliers amounts to 661 in 2024 (instead of 964) and 656 in 2023 (instead of 986). The correction is due to the fact that previously the information was based on sales, when the appropriate criterion is to use purchasing information as the reference.
- Page 214 – Table 'Members Club Holders':
The correct figure for the number of EROSKI Club holders in 2024 is 3,166,414, instead of 3,218,632. The error originated from an incorrect parameterisation in the query used to extract the information.

The three corrections are incorporated in this Report with the aim of reinforcing the accuracy, coherence and transparency of the reported data.

Additionally, with regard to the green taxonomy information, during the financial year 2025 there has been a change in the criteria for calculating turnover. In previous financial years, the 'Ordinary revenue from sales' heading was used as a reference; however, from this financial year onwards, 'Total ordinary revenue' has been adopted, as this figure is considered to more adequately reflect all income linked to the Group's ordinary activity. This revenue includes, for example, income from the sale of recoverable waste (cardboard, pallets, waste, among others), which is included under the heading 'Ordinary revenue from the provision of services linked to the activity'. This adjustment aligns the indicator with the complete economic perimeter that should be used for the purposes of the green taxonomy and improves the consistency and completeness of the reported information. That said, the corresponding turnover figure for 2024 is €5,559,814 thousand (instead of €5,335,007 thousand).

Information derived from other regulations or legislation

This report has been prepared in accordance with the regulatory frameworks detailed in the general basis for preparation in section [1.1.1.1](#) of this chapter.

Additionally, this report incorporates information relating to taxonomy-eligible and/or aligned exposures in compliance with EU Taxonomy Regulation 2021/2178.

Incorporation of information by reference

Below we detail the information that refers to the Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026, which requires access to additional and expanded information beyond that presented in this report:

Table 3. References to the financial statements

Section in the Report	Disclosure Requirement	Description	Reference to the financial statements
1.1.1.1	BP-1	Companies included in the scope of the report	Note 1: Annex I and Annex II
1.1.1.1	BP-1	Associated companies excluded from the scope of the report	Note 11
1.1.3.1	SBM-1	Total revenue by significant sectors	Note 4
1.1.3.3	SBM-3	Equity ratio	Note 16
2.2.3.3	EI-3	Resources allocated to minimizing environmental impact	Note 23
2.2.4.3	EI-6	Net revenue used to calculate GHG intensity	Consolidated Income Statement
2.3.2.2	E3-4	Ordinary revenue from sales	Consolidated Income Statement
3.1.3.2	SI-6	Number of workers	Note 26
3.1.3.11	SI-17	Fines, penalties and compensation for damages derived from cases and claims	Note 25
4.1.3.3	GI-6	Information on Payment Deferrals to Suppliers, Third Additional Provision 'Duty of Information' of Law 15/2010, of 5 July	Note 20

Likewise, to the extent that it is necessary to incorporate additional information beyond that disclosed in this report, in cases where reference is made to other EROSKI Group documents and provided such documents are public, direct access to them will be included.

Use of phased-in provisions

The following table shows the data points that will be phased in to our Sustainability Report over the next three years in accordance with Delegated Regulation 2025/1416 of 11 July 2025 "quick fix" amending Appendix C of ESRS 1 of Delegated Regulation (EU) 2023/2772 as regards the postponement of the application date of disclosure requirements for certain undertakings.

Table 4. Phased-in disclosure requirements

ESRS	Disclosure requirement	Data points
ESRS 2	SBM-3	Paragraph 48, letter e)
ESRS EI	EI-9	All data points.
ESRS E3	E3-5	All data points.
ESRS E5	E5-6	All data points.
ESRS SI	SI-7	All data points.
ESRS SI	SI-11	All data points.
ESRS SI	SI-14	Information on non-salaried workers.

1.1.2. Governance

1.1.2.1. The role of administrative, management and supervisory bodies (GOV-1)

Our governance model is characterized by a perfectly defined and separated structure with regard to decision-making, which ensures effective management based on coordination between all parties. The General Assembly is the supreme decision-making body of the cooperative, and the Governing Council is the highest supervisory and oversight body. The Board of Directors is the senior management body and addresses, among other matters, issues delegated by the Governing Council.

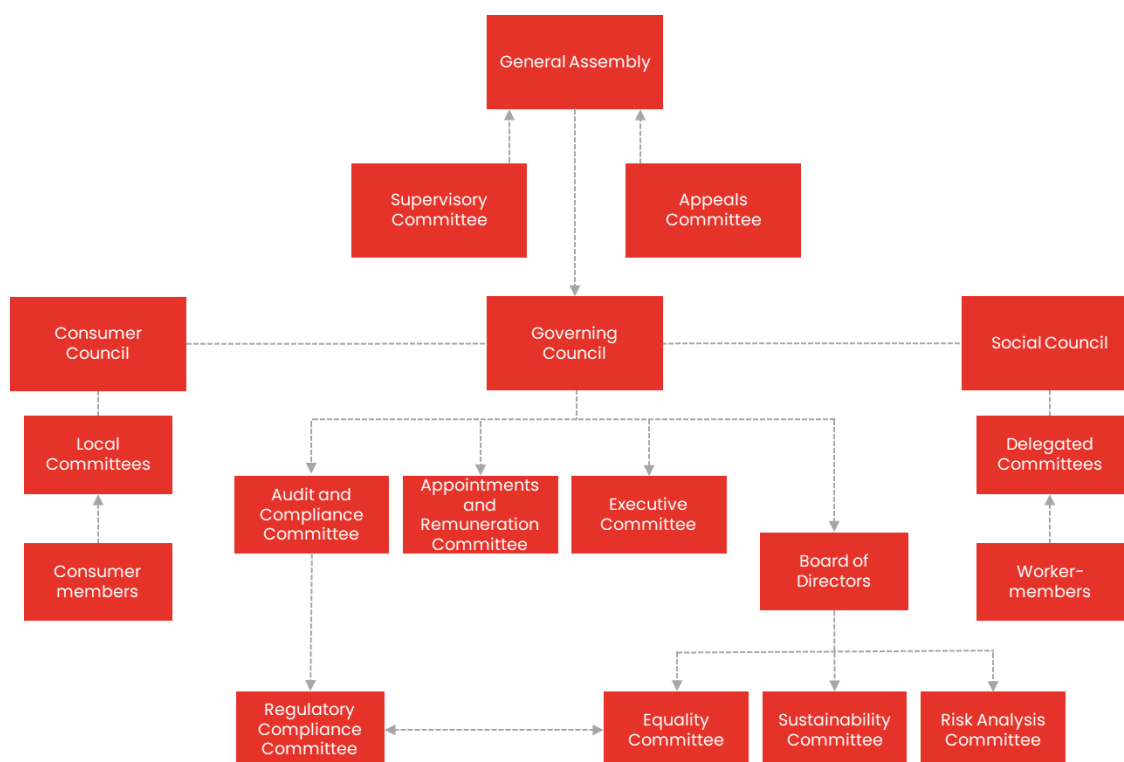
All the companies that make up the Group adhere to the Corporate Governance guidelines of Eroski, S. Coop.

The Bylaws, updated and approved at the General Assembly on 2 June 2025, set out the incompatibilities of the members of the Governing Council and the Board of Directors, among other matters, and can be consulted on the corporate website, which also includes detailed information on the governance structure: <https://corporativo.eroski.es/quienes-somos/gobierno-corporativo/>.

Governance structure in the EROSKI Group

In the EROSKI Group we have a governance model composed of the following administrative, management and supervisory bodies, led by the Governing Council:

Table 5. List of governance bodies



Governing Council

Also known as the Administrative Body, it is the body that governs, manages and represents the cooperative. The approval and strategic decision-making on sustainability matters rests with the Governing Council, based on the general policies established by the General Assembly, which delegates appropriate functions to the Board of Directors. The Governing Council and the Board of Directors meet monthly to address all relevant environmental, social and governance matters of the Group.

It is composed of twelve members (six consumer members and six worker-members) elected by the General Assembly:

- Its composition does not include executive directors (directors who are also part of the Senior Management of the EROSKI Group), given that article 66 of the Bylaws establishes the incompatibility between both positions.
- Six of the members are worker-members, representing 50% of the total members of the Council.
- Five of them are independent directors in accordance with article 529 duodecies of the Capital Companies Act, representing 42% of the total members of the Council; and seven of them are directors classified as other external members, representing 58% of the total members of the Council.

Fifty percent of the members of the Governing Council, both full and alternate members, are elected biennially by the members for a four-year term and may be re-elected.

Table 6. Members of the Governing Council

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

The Governing Council is, therefore, the body responsible for strategic decision-making on sustainability matters. Specifically, it is responsible for approving the Strategic Plan and the Annual Management Plan, which establishes the priority social, environmental and governance challenges and initiatives linked to the main risks; the Council carries out periodic oversight. The members of the Governing Council maintain constant awareness of the most relevant concerns of the organization, proactively through continuous monitoring of the evolution of the various businesses, the organization and the market, and depending on the matters to be addressed, they count on the occasional participation in Governing Council sessions of the Group's

executives with knowledge in the subject matter. All of this is complemented by the periodic reports and information procedures prepared by each Committee with respect to the matters in their area of expertise, which are the subject of analysis and specific proposals prior to the Governing Council sessions.

Among its competencies and functions, the following stand out:

- Presidency of the General Assembly.
- Approval of the vision, mission, values and ethical management of the Group.
- Decision-making regarding the strategy of the cooperative and the actions of Management related to the business, and to all environmental, social and economic matters.
- Appointment of General Management and members of the Board of Directors.
- Establishment of the Internal Regulations.
- Approval of principal contracts and investments.
- Management of impacts, risks and opportunities, as well as internal control thereof.
- Accountability for its management to the General Assembly.
- Approval of policies.

The Governing Council receives and shares information on sustainability matters or any other matter with the worker-members and consumer members through the following bodies:

- **Social Council:** advisory body to the Governing Council composed of sixteen worker-members. This Council, in turn, receives and shares information through another body called the Delegated Committees. It is a representative body of all worker-members that advises and reports to the Social Council, as well as to the entire worker-member collective. Each delegate holds monthly meetings, which we call Centre Meetings, in which they inform the worker-members of all relevant corporate information, as well as gather the collective's opinion on key issues, questions or suggestions that may arise.
- **Consumer Council:** advisory body to the Governing Council on consumer-related matters. It receives and shares contributions through the Local Committees, which are representative bodies of consumer members that advise and report to the Consumer Council.

In addition, we have the following permanent council committees, established by the Governing Council in support of its responsibilities, of an eminently technical nature and with the aim of achieving greater efficiency and transparency:

- **Audit and Compliance Committee:** is responsible for overseeing the effectiveness of internal control, the risk and opportunity management systems, the measures envisaged to mitigate the impact of identified risks, and corporate governance and compliance policies. Likewise, it analyses, together with external auditors and sustainability assurance providers, the significant weaknesses detected in the internal control system. Article 22 of the Governing Council Regulations establishes the functions of the Audit and Compliance Committee in relation to impacts, risks and opportunities, and Article 9 of the Audit and Compliance Committee Regulations with regard to its functions in the internal control and risk management systems. Furthermore, Articles 10

and 11 of this Committee refer to Corporate Governance and the Compliance programme respectively.

- **Appointments and Remuneration Committee:** is responsible for the oversight and monitoring of the selection and evaluation of the members of the Governing Council, as well as the General Management and the members of the Board of Directors, the application of an adequate remuneration policy, management of conflicts of interest, succession plans for the Chair of the Governing Council and the General Management, as well as gender diversity matters in the administrative and management bodies.
- **Executive Committee:** has been delegated all the functions of the Governing Council, except those that cannot be delegated, and acts only on decisions that require a certain degree of urgency, subsequently informing the Governing Council of the agreements adopted.

Board of Directors

It is the body that advises the General Management of the Cooperative. It meets monthly with the Governing Council.

It drives committed management in sustainability matters, validates the Strategic Plan on sustainability for approval by the Governing Council, and approves the actions to be undertaken in this area, delegating their execution to the Sustainability Committee.

It monitors all sustainability-related information, refers the corresponding proposals to the Governing Council or to the Audit and Compliance Committee, as applicable, and decides on the application of the most significant criteria in sustainability matters.

Likewise, it proposes to the Administrative Body or to the Audit and Compliance Committee, as applicable, the company's Risk Map prepared by the Risk Analysis Committee.

The Board of Directors has been composed, since 1 February 2025, of nine members, of which 33.3% are women and 66.7% are men:

- Rosa Carabel Di Paola. General Management.
- Javier España Martín. Real Estate Development and Services Department.
- Iñigo Eizaguirre Illarramendi. Social Management.
- Iñigo Arias Ajarrieta. Hypermarkets Department.
- Alberto Madariaga Pérez. Northern Supermarkets and Logistics Department.
- Eva Ugarte Arregui. Strategic Marketing and Customer Department.
- Beatriz Santos Vesga. Commercial Department.
- Enrique Monzonis Leno. Innovation Department and Technology.
- Josu Mugarra Urrutia. Finance Department.

All members of the Board of Directors are executive members as they form part of Senior Management, since, in accordance with the Appointments and Remuneration Committee Regulations, Senior Management is composed of the management led by the Chief Executive Officer and the dependent directors who form part of the Board of Directors. Likewise, members of the management committees of the companies VEGALSA-EROSKI, FORUM SPORT and

CAPRABO, as well as the General Management of CECOSA SUPERMERCADOS, are also considered members of Senior Management.

Among its functions and competencies are:

- Drafting of Strategic Plans and Management Plans.
- Approval and development of implementation plans.
- Monitoring and control of partner activities.
- Negotiation of alliances.
- Instilling the cooperative culture in the organization.

In the Board of Directors all members have knowledge of the retail sector, of the market in which we operate, as well as the specific characteristics of the products we offer to our customers, in addition to the specialization of each member in their area of professional activity. In sustainability matters, specific knowledge is confined to the area of activity of each director, for example: fluorinated gases or renewable energies in the Development Department, sustainable fishing and aquaculture or the integration of more sustainable products in the Commercial Department, or circular waste management in the Marketing Department.

Other governance bodies

General Assembly

It is the supreme body expressing the corporate will. It is composed of 500 delegates distributed equally between representatives of worker-members and representatives of consumer members. Furthermore, in addition to the delegates, the members of the Governing Council, the Supervisory Committee and the Appeals Committee participate in the Assembly with voting rights. In addition, the General Management and the Chair of the Social Council attend the General Assembly with voice but without vote.

The election of its members is ratified at the corresponding Consumer and Worker Preparatory Meetings, and their term of office lasts three years.

It meets annually in ordinary session, and among its functions and competencies, the following stand out:

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

Supervisory Committee

It is the body with oversight responsibilities regarding financial reports, electoral processes and other functions of the social governance bodies, as established in the Cooperative Law of the Basque Country, the Bylaws and its Rules of Procedure.

It is composed of three members, one worker-member and two consumer members elected by the General Assembly, and is renewed in its entirety biennially. This Committee meets approximately six times per year, when the Audit and Compliance Committee meets, which it attends as guests, to exercise its functions of oversight of the electoral processes, and also attends the General Assembly.

Among the functions and competencies that it performs are:

- Control and monitoring of electoral processes.
- Other functions granted to it by the Bylaws, such as: oversight of the financial statements of the EROSKI Group, requesting the Governing Council to convene the Ordinary General Assembly if the legal deadline has passed without it being held, requesting the holding of an Extraordinary General Assembly, proposing matters to be included on the agenda of the General Assembly, or exercising actions to challenge the General Assembly when they are contrary to the law or oppose the Bylaws.

Appeals Committee

It is the body that resolves appeals filed by worker-members against decisions adopted by the Governing Council and in all cases provided for in the Bylaws.

It is composed of five members elected by the General Assembly, three of whom are worker-members and two are consumer members. It meets only when an appeal is filed before the Committee in order to resolve the appeals submitted.

Risk Analysis Committee

The process of identification, analysis, assessment, management and control of the EROSKI Group's impacts, risks and opportunities is a process that begins at the Risk Analysis Committee and involves the various areas of the company, up to the Audit and Compliance Committee and the Governing Council. It is composed of six members of Senior Management.

Equality Committee

It is the body responsible for the definition, monitoring, evaluation and periodic updating of the diagnosis and the Equality Plan of the EROSKI Group. It was established in 2023 and is composed of eighteen members, nine members from the management side (representatives from each company that makes up the Group) and nine members from the employee side (representatives of the three majority trade unions of the EROSKI Group agreement based on their percentage of representation in UGT, CCOO and FETICO).

This Committee meets annually on an ordinary basis in the month of June and, on an extraordinary basis, whenever its intervention is required. Meetings are convened by the Social Management Officer from the Social Area, who is the person responsible for the implementation of the Equality Plan.

The equality officers of each company in the Group, who belong to the social management or human resources department, are responsible for implementing the action plans defined by the Equality Committee in each company.

Since 2005, within the framework of the Group's parent company, Eroski, S. Coop., the Equality Plan of the cooperative was created under the name Equality Observatory, led by the Social Management Officer and composed of voluntary members of the cooperative, without hierarchical dependency.

The main objectives are:

- To understand the reality of women within the EROSKI Group.
- To work towards eliminating gender-based labour inequalities.
- To create a professional environment more aligned with their aspirations, talents and needs.

The members of the Equality Observatory meet at least twice a year. They are currently working on aspects such as: egalitarian culture, equality management, safe workspaces, responsible work-life balance and social responsibility.

Sustainability Committee

The Sustainability Committee, established in July 2024, is the executive forum responsible for driving and ensuring the definition, monitoring and implementation of environmental, social and governance sustainability policies, strategy, objectives and legislative compliance. It is composed of heads of the Sustainability, Finance, Social, Corporate and Processes Areas. In addition, heads of the Development, Commercial, Logistics, Systems Areas and representatives of all businesses also form part of the Committee for the treatment of specific matters.

It reports at least once a month to the Board of Directors. With powers of information, advice and proposal in the aforementioned matters, to the Board of Directors and, where applicable, to the Audit and Compliance Committee.

It is responsible for proposing and advising the Board of Directors in the preparation of Strategic Plans on sustainability; to this end, it analyses and integrates contributions received from the various stakeholders, and drives and supervises practices in this area with the aim of identifying sustainability impacts, risks and opportunities, which it refers to the Risk Analysis Committee.

Furthermore, it coordinates the implementation of Strategic Plans by setting specific targets and milestones for the various areas of the Group to carry them out, monitors and reports to the Board of Directors and to the Audit and Compliance Committee on the execution of the environmental, social and governance sustainability strategic plans and any deviations. In this regard, it also suggests such improvements as it deems appropriate.

Through the Board of Directors, the status of the targets established in the Strategic Plan is periodically communicated to the Governing Council, through the directors' reports (twice a year), through the monthly scorecard report, or through specific sections for monitoring the Strategic Plan, the review of which takes place once or twice a year.

Likewise, the Sustainability Committee communicates to each company of the EROSKI Group the progress in sustainability matters.

Furthermore, the Sustainability Committee reports to the Board of Directors on any relevant aspect regarding the preparation of the Sustainability Report and advises on the publication regulations of said report.

Regulatory Compliance Committee

Established in 2021, the Regulatory Compliance Committee (CCN) reports to the Audit and Compliance Committee. It is responsible for the preparation, implementation, application and monitoring of the EROSKI Group's regulatory compliance programmes, policies and protocols, in matters of criminal risk prevention for the legal entity, money laundering, data protection, harassment and equality, and other compliance programmes that may be developed in the future.

VEGALSA-EROSKI has its own Compliance Committee exclusively for criminal risk prevention matters. Despite being two independent compliance bodies, fluid coordination is maintained to align criteria and ensure coherence in the actions undertaken.

In both cases, these are internal and permanent collegiate bodies with broad competencies, budgetary autonomy and independence of action, whose main mission is to ensure awareness and understanding of the respective Codes of Conduct, related policies and procedures among the people who make up the Group, in order to promote a culture of integrity, honesty, loyalty and ethics on the part of all persons involved in its processes, leading and coordinating the necessary actions to this end.

Composition of the main governance bodies

Below, we present summary information on the composition of the members of the administrative bodies:

Table 7. Main governance bodies by gender and age

	2025							
	General Assembly		Delegated Committee		Governing Council		Social Council	
By gender								
Women	341	68.20%	294	85.50%	9	75.00%	12	75.00%
Men	159	31.80%	50	14.50%	3	25.00%	4	25.00%
By age								
< 30 years	6	1.20%	7	2.00%	-	-	-	-
30 - 50 years	152	30.40%	163	47.40%	4	33.33%	3	18.80%
> 50 years	342	68.40%	174	50.60%	8	66.67%	13	81.30%
Total	500		347		12		16	

	2024							
	General Assembly		Delegated Committee		Governing Council		Social Council	
By gender								
Women	323	73.20%	302	87.30%	9	75.00%	12	75.00%
Men	177	26.80%	44	12.70%	3	25.00%	4	25.00%
By age								
< 30 years	6	1.20%	3	0.90%	-	-	-	-
30 - 50 years	258	51.60%	184	53.20%	4	33.30%	4	25.00%
> 50 years	236	47.20%	159	46.00%	8	66.70%	12	75.00%
Total	500		346		12		16	

Capabilities and knowledge on sustainability matters

The Governing Council has a knowledge and competency matrix for the members of the Council, prepared by the Appointments and Remuneration Committee. This matrix ensures comprehensive diversity in terms of knowledge, competencies and gender on the Governing Council and Senior Management for the adequate performance of their functions.

This knowledge matrix reflects, for each member of the Council, basic experience and knowledge in aspects such as: the sector, strategy, human resources, sustainability, digital transformation, finance, risks, leadership, cooperative knowledge, audit, accounting, as well as complementary knowledge and experience in areas such as: commercial, operations and knowledge of Basque. Likewise, other personal data such as gender and seniority, among others, are identified. It should be noted that the curriculum vitae of the board members can be consulted on the EROSKI Group website.

Based on this matrix, the Appointments and Remuneration Committee establishes guidelines so that the worker-members, who elect half of the board members, encourage candidates to have the necessary knowledge and experience on the council.

Before issuing its suitability report on candidacies for the Governing Council, the Appointments and Remuneration Committee takes into account knowledge, training and gender, among others. However, candidates are determined based on the number of votes in the corresponding electoral processes, having considered the recommendations of the Appointments and Remuneration Committee on the optimal composition and profiles of candidates for the Council.

The Governing Council has board members with knowledge of the retail sector, the market in which we operate, as well as the specific characteristics of the products we offer to our customers.

We have defined a training programme, with contents that are regularly updated, for the members of the Governing Council and Senior Management, with the aim of broadening their knowledge of economic, environmental and social issues. The members of the Council receive external or internal training to exercise their functions diligently. For the performance of their functions in relation to sustainability matters, the management and supervisory bodies obtain

the necessary knowledge and advice for their functions, both from the cooperative's departments and from independent experts or third parties.

We carry out self-assessments of the performance of the Governing Council and its Committees, as well as of certain positions, which consist of individual questionnaires that include qualitative questions enabling comprehensive information to be obtained and specific improvement proposals to be defined. The Appointments and Remuneration Committee analyses the results of the self-assessment questionnaires and presents the new action plans that the Governing Council approves and implements, in order to improve the functioning of said bodies. In accordance with the Good Governance Code of the National Securities Market Commission (CNMV), every three years, the Council must evaluate its performance and that of its members and committees, through an independent external consultant. In line with this recommendation, at the EROSKI Group we carried out a diagnostic assessment with an external consultant in the 2023 financial year and, based on it, we established action plans aimed at improving the governance bodies. In the 2026 financial year, a performance evaluation through an external consultant is again planned.

In addition to the above, each of the companies that make up the EROSKI Group has its own governance structure:

Governance structure of the VEGALSA-EROSKI Group

Vegonsa Agrupación Alimentaria, S.A. (hereinafter, VEGALSA-EROSKI) is a company jointly owned (50%) by the González family and the EROSKI Group and, therefore, has a corporate governance model that differs in some respects. It has been part of the EROSKI Group since 1998 and is the benchmark for commercial distribution in Galicia. It currently also operates in the neighbouring regions of Asturias and Castilla y León.

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

Board of Directors of VEGALSA-EROSKI

It is the highest decision-making body of VEGALSA-EROSKI and is composed of four members:

- Rosa Carabel Di Paola. Chair.
- Josu Mugarra Urrutia. Board Member.
- José Alonso Lago. Board Member.
- Vegonsa 1939, S.L. (Represented by Jorge González Iglesias). Board Member.

In terms of information on the composition and diversity of the members of the Board of Directors of VEGALSA-EROSKI, of the four board members, two of them are executive by being members of the Senior Management of the Group's parent company, in accordance with Article 529 duodecies of the Capital Companies Act. Furthermore, 25% of the board is composed of women and 75% are men.

It meets monthly in ordinary session; among the functions and competencies of this body:

- Approval of the general policies and strategies of the company.
- Approval of Strategic Plans.
- Approval of annual Management Plans.
- Appointment and dismissal of the General Management of VEGALSA-EROSKI and the management team reporting to it.
- Authorisation of relevant openings, closures and relocations.
- Authorisation of relevant investments and contracts.

Management Committee of VEGALSA-EROSKI

It is the body responsible for the management of VEGALSA-EROSKI. As at 31 January 2026, it is composed of thirteen members. Since 1 February 2024, José Manuel Ferreño has held the position of General Manager of VEGALSA-EROSKI.

It meets fortnightly in ordinary session; among the functions and competencies of this body:

- Matters delegated by the Board of Directors.
- Drafting of Strategic Plans and Management Plans.
- Approval and development of implementation plans.
- Monitoring and control of activities.
- Promoting corporate culture in the organization.

Governance structure of Supratuc2020 S.L.

Supratuc2020, S.L.U. (hereinafter, SUPRATUC) is a company jointly owned (50%) by the EROSKI Group company Newcobeco, S.L.U. and EP BidCo, A.S. Therefore, it also has a corporate governance model that differs in some respects.

SUPRATUC holds a 100% stake in the companies Cecosa Supermercados S.L.U. (hereinafter, CECOSA SUPERMERCADOS), whose area of activity is the Balearic Islands, as well as in Caprabo S.A.U. (hereinafter, CAPRABO), whose area of activity is located in Catalonia.

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

Board of Directors of SUPRATUC

It is the highest decision-making body of SUPRATUC, and is governed by the same Code of Conduct that governs the EROSKI Group. As at 31 January 2026, it is composed of four members:

- Josu Mugarra Urrutia. Chair.
- Rosa Carabel Di Paola. Board Member.
- Lubos Koucky. Secretary.
- Roman Silha. Board Member.

With regard to information on the composition and diversity of SUPRATUC's Board of Directors, two of the four board members are executive directors, as they are members of the Senior Management of the Group's parent company, in accordance with Article 529 duodecies of the

Spanish Capital Companies Act. Women account for 25% of the Board, while men represent the remaining 75%.

It meets monthly in ordinary session; among the functions and competencies of this body:

- Approval of the general policies and strategies of the company.
- Approval of Strategic Plans.
- Approval of annual Management Plans.
- Authorisation of decisions regarding openings, closures and relocations of commercial establishments.
- Authorisation of relevant investments and contracts.
- Approval of changes to the management team.

CAPRABO and CECOSA SUPERMERCADOS, both wholly owned by SUPRATUC, each have a sole-administrator governance body, formed by a single female administrator, the same in both cases, who is the General Manager of Eroski, S. Coop.

Management Committee of SUPRATUC

It corresponds to the one described for the EROSKI Group, in coordination with the General Managements of CAPRABO and CECOSA SUPERMERCADOS. Likewise, SUPRATUC has a specific Finance Department.

Governance structure of Forum Sport, S.A.

Forum Sport, S.A. (hereinafter, FORUM SPORT) is a company owned 86.99% by the EROSKI Group company Newcobeco, S.L.U. and 13.01% by Gestión de Participaciones Forum, S.C.P. The latter company is owned 28.34% by FORUM SPORT workers and 71.66% by the EROSKI Group company Cecosa Institucional, S.L.U.

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

Board of Directors of FORUM SPORT

It is the highest decision-making body of FORUM SPORT, and is governed by the same Code of Conduct that governs the EROSKI Group. As at 31 January 2026, it is composed of four members:

- Iñigo Arias Ajarrista. Chair.
- Ibone Amorrortu Goitia. Board Member.
- Daniel Lacruz Echepare. Board Member.
- Manuela Morote Moreno. Board Member.

In terms of information on the composition and diversity of the Board of Directors of FORUM SPORT, of the four board members, one of them is executive by being a member of the Senior Management of the Group's parent company, in accordance with Article 529 duodecies of the Spanish Capital Companies Act. Women account for 50% of the board, while men account for the remaining 50%.

This board meets once per quarter in ordinary session; among the functions and competencies of this body, the following stand out:

- Approval of the general policies and strategies of the company.
- Approval of Strategic Plans.
- Approval of annual Management Plans of the company.
- Authorisation of decisions regarding openings, closures and relocations of commercial establishments.
- Authorisation of relevant investments and contracts.
- Approval of changes to the management team.

Management Committee of FORUM SPORT

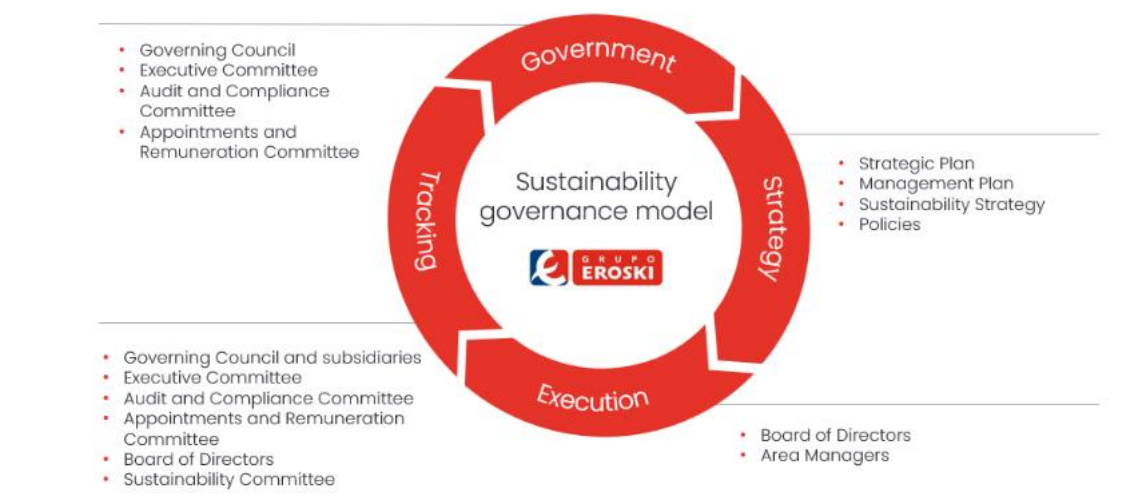
It is the body responsible for the management of FORUM SPORT. As at 31 January 2026, it is composed of seven members, led by Diego Llorente Gomez, who holds the position of General Manager of FORUM SPORT.

Among the functions and competencies of this body, the following stand out:

- Matters delegated by the Board of Directors.
- Drafting of Strategic Plans and Management Plans.
- Approval and development of implementation plans.
- Monitoring and control of activities.
- Promoting corporate culture in the organization.

1.1.2.2. Information provided to the administrative, management and supervisory bodies of the company and sustainability matters addressed by them (GOV-2)

Figure 2. Sustainability information governance model



The administrative, management and supervisory bodies, including the relevant committees described previously in section [1.1.2.1](#) are periodically informed about material impacts, risks and opportunities related to sustainability matters.

These communications cover updates on the implementation of due diligence, as well as the results and effectiveness of the policies, actions, metrics and targets established in connection with the material impacts, risks and opportunities identified.

The Risk Analysis Committee annually carries out the identification and prioritization of impacts, risks and opportunities, establishing a priority order according to criteria of likelihood of occurrence and level of impact, subject to oversight by the Audit and Compliance Committee prior to approval by the Administrative Body. A biannual monitoring of the main risks is carried out at the Governing Council.

At the close of each financial year, the status of each risk is analysed and a quantification is carried out by the corresponding departments, validated by the Board of Directors for approval by the Governing Council.

The Audit and Compliance Committee monitors the control of risks related to financial information (SCIIF) and plans to address in the coming financial years the monitoring of the control of non-financial information (SCIIS).

The impacts, risks and opportunities are reflected in the targets and objectives included in the Strategic Plan and Management Plan of the Group's companies, the reporting of which is carried out on a monthly basis, both at the Board of Directors and at the Administrative Body. Similarly, the directors of the Board of Directors also report twice a year on the status of the objectives in their area to the Governing Council.

The Sustainability Committee annually reviews and updates the EROSKI Group's Policy Book, to ratify its validity and, where applicable, update it and refer it to the corresponding bodies for approval.

In section [1.1.2.5](#) of this chapter, a detailed list of material risks, impacts and opportunities addressed by the Sustainability Committee and the administrative, management and supervisory bodies during the reporting period is included.

The Governing Council of the EROSKI Group is the body responsible for the approval of the Statement of Non-Financial Information and Sustainability Information 2025, which was drawn up on 30 April 2026 and will be approved by the General Assembly on 28 May 2026.

1.1.2.3. Integration of sustainability-related performance into incentive schemes (GOV-3)

At the EROSKI Group, as a cooperative society, we have a remuneration model that, beyond attracting, retaining and motivating, constitutes a means of communicating the organization's values and principles to the people who make it up. This model establishes a remuneration framework, with a maximum limit and a minimum limit, corresponding to each standard

professional position. In our remuneration model, variable remuneration does not apply to any position.

The Governing Council is the body responsible for approving the EROSKI Group's Remuneration Policy, at the proposal of the Appointments and Remuneration Committee, as well as for ensuring and monitoring its development over time. Furthermore, it is responsible for approving the applicable regulations in each company and deciding, as an appeal body, on the evaluation of professional positions within the organization.

The Board of Directors of the Group proposes to the Governing Council such amendments as it deems appropriate in reference to the Group's Remuneration Policy, decides on the technical improvements linked to the development of the remuneration model and issues a report on the applicable and development regulations of the different companies of the Group. The Social Management is the one that proposes improvements, tools, etc. of the remuneration model to the Board of Directors.

It is the administrative bodies of each of the Group's companies that are competent to approve the remuneration model in their area of activity, and who propose the necessary improvements to the social area, both in development and application, as well as who decide on the annual salary increases for each company. Each company may implement such additional mechanisms as it deems necessary to develop the Group's Remuneration Policy in its area of activity.

Although there is no incentive remuneration policy linked to the achievement of objectives, targets or impacts in any type of matter, for the administrative, management and supervisory bodies of the companies, compliance objectives and indicators are established, which are monitored by both the General Management and the Governing Council. There is a qualitative and quantitative assessment of each worker at the close of each financial year, although this quantitative assessment does not give rise to any additional compensation or remuneration.

Therefore, the administrative, management and supervisory bodies of the EROSKI Group do not have incentive systems for sustainability matters, nor for other matters or objectives. The position of board member on the Governing Council is not remunerated, and this is supervised annually by the Appointments and Remuneration Committee, as well as by the Governing Council. The worker-members who are members of the Governing Council receive their advance payment as worker-members for the performance of their work, but it is not linked to any type of incentive. This same remuneration model likewise applies to the members of the Board of Directors and other bodies of the EROSKI Group.

1.1.2.4. Statement on due diligence (GOV-4)

At the EROSKI Group, we recognize that respect for human rights constitutes an essential pillar in the development of our activity as a group of companies committed to a sustainable and ethical model. We consider that this respect not only responds to a legal obligation, but represents an opportunity to generate shared value and contribute to a more just and sustainable society.

Our commitment to respecting, protecting and promoting universally recognized human rights, as established in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, as well as in the fundamental conventions of the International Labour Organization (ILO), among others, is reflected in our policies and internal regulations (Codes of Conduct, Human Rights Policy, etc.). For more information on our policies, please refer to section [11.4.3](#) of this chapter 'ESRS 2 – General disclosures'.

Likewise, at the EROSKI Group, we understand due diligence as a continuous process aimed at identifying, preventing, mitigating and being accountable for the actual and potential adverse impacts arising from our operations and our value chain. The essential elements of this approach are developed in the following sections of this Sustainability Report:

Table 8. Elements of due diligence and their section in the Sustainability Report

Essential elements of due diligence	ESRS	Disclosure requirement	Page number
Integration of due diligence into governance, strategy and the business model	ESRS 2	GOV-2, GOV-3, SBM-3	29, 30, 51
Engagement with affected stakeholders in all key stages of due diligence	ESRS 2	GOV-2, SBM-2, IRO 1, MDR-P	29, 47, 59, 67
	ESRS S1	S1-1, S1-2, S1-3	143, 147, 150
	ESRS S2	S2-1, S2-2, S2-3	176, 178, 181
	ESRS S4	S4-1, S4-2, S4-3	190, 192, 197
	ESRS G1	G1-1, G1-2, G1-5, G1-6	215, 215, 228, 229
Identification and assessment of negative impacts	ESRS 2	SBM-3, IRO-1	51, 59
	ESRS E1	IRO-1	88
	ESRS E3	IRO-1	109
	ESRS E5	IRO-1	117
Adoption of measures to address negative impacts	ESRS 2	MDR-A	69
	ESRS E1	E1-1, E1-3	80, 94
	ESRS S1	S1-4	151
	ESRS S2	S2-4	182
	ESRS S4	S4-4	198
	ESRS G1	G1-1, G1-2, G1-3, G1-5, G1-6	215, 224, 226, 228, 229
Monitoring the effectiveness of these efforts and communication	ESRS 2	MDR-M, MDR-T	69, 69
	ESRS E1	E1-3, E1-4, E1-5, E1-6	94, 100, 100, 102
	ESRS S2	S2-4	181
	ESRS S1	S1-5, S1-6, S1-8, S1-9, S1-10, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17	157, 158, 161, 162, 163, 163, 164, 166, 167, 168, 171
	ESRS S2	S2-4	181
	ESRS S4	S4-4	198
	ESRS G1	G1-3, G1-4, G1-5, G1-6	226, 227, 228, 229

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

Risk management at the EROSKI Group is a process that aims to reasonably ensure the achievement of the established objectives, as well as to neutralize or mitigate the potential effects on the activity and results arising from the materialisation of identified threats. To this end, the factors that may affect their eventual non-compliance and materialisation are determined, and, where applicable, mechanisms to redirect their effects are established.

The risk management methodology used at the EROSKI Group is based on the COSO report, a method published by the Committee of Sponsoring Organizations of the Treadway Commission that establishes the international standard reference framework for internal control for comprehensive risk management, and whose key components are as follows: identification and classification of risks, assessment by likelihood and impact, definition of responses, monitoring and internal and external reporting systems.

At the EROSKI Group, we prepare and periodically update the Risk Map, which integrates risks and opportunities arising from the Double Materiality analysis. This update is carried out annually or more frequently if internal or external events so require. The detailed list of risks can be found in section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures'.

The bodies responsible for the preparation, execution and oversight of the Risk Management System are as follows:

- **Governing Council:** approves the risk management processes and the update of the Risk Map.
- **Audit and Compliance Committee:** oversees the effectiveness of the implemented risk management system. In its internal rules of procedure, updated at the EROSKI Group Governing Council on 28 January 2025, the functions related to this matter are established, indicating that: it performs support and oversight responsibilities for the process of identification and management of risks, impacts and opportunities. The Internal Audit Charter explains the purpose, authority and responsibility of the Internal Audit activity, and establishes as its mission to help the organization achieve its objectives, providing the EROSKI Group Governing Council, through its Audit and Compliance Committee, with a systematic and disciplined approach to independent evaluation and improvement of the effectiveness and efficiency of risk, impact and opportunity management processes, internal control systems and governance.
- **Board of Directors:** executive holder of risk management, oversees the evolution of risks, processes and control mechanisms in accordance with the levels accepted by the organization.
- **Risk Analysis Committee (CAR):** specialist technical body appointed by the Board of Directors responsible for updating the Risk Map.
- **Sustainability Committee:** in coordination with the areas, based on the double materiality analysis, identifies risks and opportunities related to sustainability, as well as the impact that the company's management is causing in this area, and conveys this information to the CAR for its management.

Likewise, the identification, assessment and management of economic, environmental, governance and social impacts, risks and opportunities correspond mainly to the Audit and Compliance Committee, which is supported by the Risk Analysis Committee and the Sustainability Committee and, in the case of criminal risks, by the Regulatory Compliance Committee (CCN).

At the EROSKI Group, we classify or group risks by origin, type and by affected strategic initiative, beyond the standard classification defined in COSO (risk: strategic, operational, reporting and compliance), considering that greater alignment with strategic objectives and initiatives facilitates the management and integration of these risks in the existing process for the setting, monitoring of objectives and assignment of functions and roles.

In the Risk Map preparation procedure, we define the different stages of generation and updating of the Risk Map, as well as the criteria and scales established and reviewed annually by the Board of Directors to assess the likelihood of a risk materialising and its resulting impact on the company's objectives. Likewise, at the EROSKI Group, we prioritize risks taking into consideration:

- Their assessment, through the impact and likelihood of occurrence metrics, carried out during the update of the Risk Map by the Risk Analysis Committee and which is subsequently validated by the Board of Directors, overseen by the Audit and Compliance Committee and approved by the Governing Council.
- The degree to which the eventual materialisation of the risk affects strategic objectives, in which case, the appropriate mitigation plans would be activated to redirect the situation.

On a biannual basis, a report on the most critical risks is carried out, which is validated by the Board of Directors prior to its approval by the Governing Council.

The Sustainability Committee reports monthly to the Board of Directors for monitoring on matters related to sustainability regulations, material IROs, the double materiality analysis, sustainability targets and objectives, among others. Likewise, it reports to the Audit and Compliance Committee, when appropriate, in accordance with the latter's competence matters.

Based on the results of the analysis described in the previous section, and following the prioritization exercise carried out by the Risk Analysis Committee, the main risks for the EROSKI Group have been integrated into the following table. Additionally, the preventive, corrective and detective controls that the EROSKI Group has in place to address them are detailed:

Table 9. Main risks and strategies for mitigating them, including related controls

Risk	Description	Mitigation strategies and control mechanisms
Economic		
Unfavourable evolution of the economy and the market	▪ Unfavourable evolution of macroeconomic indicators: unemployment, consumption, CPI, interest rates, exchange rates, etc., as well as geopolitical instability	▪ Strengthening the relationship with customers through the loyalty card (discounts, etc.), the own-brand product range, etc.

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Risk	Description	Mitigation strategies and control mechanisms
	derived from interventionism in foreign countries, the results of electoral processes and, primarily, the active conflicts in Ukraine and Gaza, due to their impact on the volatility of energy resource prices, the increase in raw material costs, the availability of supplies (possible supply chain disruptions), private consumption and the company's sales. In the current environment, the growing importance of price in purchasing decisions continues to trend upward. Changes in the commercial strategies of major manufacturers and competitors. • Inefficient management of (limited) resources, leading to surplus and food waste. • Significant reduction in size that may affect relevance and financial results.	• Prices on basic product lines aligned with the market leader. • Improvement of efficiency through automation, management of agreements at appropriate prices, participation in solid alliances, renegotiation of the financial structure, etc. • Quality monitoring, advertising, market research, etc.
Operational		
Quality and food safety and health	• Risk to the health or safety of individuals from the consumption of own or third-party products under non-optimal conditions, with particular attention to fresh products, and the potential impact on consumer confidence. • Increased product costs due to higher composition standards and their potential impact on customers and sales.	• Robust Quality Management Model (analytical controls, point-of-sale and platform audits, supplier audits, etc.).
Compliance		
Compliance and regulatory changes	• Legislative changes and new regulatory requirements in the field of sustainability [GHG emissions, impact on natural resources (water, etc.) and the environment (protected areas, recycling/waste management, etc.), etc.], transparency, data protection, labour matters (cases of violence or harassment, labour inequality, etc.), internal whistleblowing system and measures against money laundering, fraud, corruption, misleading advertising, etc.	• Regulatory framework (Code of Conduct, Criminal Risk Prevention Plans, other compliance programmes in the areas of money laundering, data protection, equality, harassment, etc.). • Approved policies in force of various types listed in section 1.1.4.3 and described in the respective thematic standards. • Channels (EROSKI, CAPRABO, VEGALSA and FORUM SPORT) for complaints or claims to identify and manage potential incidents, with digital means

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Risk	Description	Mitigation strategies and control mechanisms
	Regulatory non-compliance can erode the trust and loyalty of consumers, as well as lead to sanctions.	- to protect confidentiality and anonymity. - Ongoing supervision from the Compliance Committees.
Worker health and safety	Need to create safe working environments, as well as a health and safety culture that reduces occupational risks associated with the business.	- Occupational Risk Prevention Policy approved and in force. - Prevention Service and Occupational Risk Prevention (ORP) Management System. - Monitoring of accident rates and occupational disease indicators. - ORP training.
Disasters		
Impact of climate change on the value chain and vice versa	Natural disasters, incidents (water or soil contamination, etc.) or rising temperatures that may lead to a potential scarcity of raw materials or resources (water, etc.), difficulties in accessing fresh products and/or that temporarily restrict supply or the opening of one or more stores, increasing costs.	- Approved policies in force (Water and Marine Resources Management, Circular Economy, Animal Welfare, Climate Change Mitigation and Adaptation, and Sustainable Fishing and Aquaculture). - Analysis of climate change risks and opportunities. - Transition plan for climate change mitigation. - Promotion of local consumption. - Adaptation of processes and facilities for greater eco-efficiency and use of renewable energies.
People		
People management and working conditions	Need to ensure adequate working conditions (stability, work-life balance, etc.), with particular attention to equal opportunities and the fight against discrimination, in order to attract and retain talent.	- Regulatory framework (Code of Conduct). - Approved policies in force (Business Conduct and Corporate Culture, Remuneration, and Equality, Diversity and Inclusion) as well as Plans, such as the Equality Plan and the Talent Attraction and Retention Plan. - Internal Reporting Channels.
Human rights in the value chain	Risk of non-compliance by suppliers with human and labour rights.	- Approved policies in force (Human Rights and Anti-Corruption). - Inclusion of a clause regarding our Criminal Risk Prevention Plans in supplier contracts. - Inclusion of a clause relating to the Corporate Code of Conduct in franchise contracts.
Information systems / Processes		

Risk	Description	Mitigation strategies and control mechanisms
Digitalization	• Rapid growth in customer demand through digital channels and the need for adaptation. The implementation of remote working is increasing this trend. • System and information security, to prevent business disruption and data loss.	• Omnichannel strategy, with appropriate security measures, continues to advance to improve the shopping experience for our customers: web platform, Apps: Eroski, Caprabo and Forum Sport. <i>Click&Drive</i>, <i>Click&Collect</i> or smart lockers. • In Eroski online, new ranges of non-food products, through a new marketplace. • Innovation projects for new digital channels: <i>q(uick)-commerce</i>. • Approved policy in force on information security, as well as related regulations and procedures • Security measures: improved security operations capabilities, multi-factor authentication protocols, cybersecurity training, security protection mechanisms across all digital channels, cyber insurance policy, incorporation of corporate digital protection and early warning capabilities, etc.

1.1.3. Strategy

1.1.3.1. Strategy, business model and value chain (SBM-1)

The EROSKI Group is the leading cooperative retail distribution group for consumer goods and services in Spain. It began its history over 50 years ago, following the merger of seven small cooperatives, and today it has a leadership and high-profile presence in the north of the Spanish market, particularly in the Basque Country, Galicia, Navarra, as well as in the Balearic Islands. Our geographical diversity allows us to further tailor the range of products and services we offer, adapting to the intrinsic needs of the market and focusing on local products.

Our social commitment and the inherent characteristics of our commercial activity have materialised in a business model that prioritizes excellence in quality and in the service offered to our customers. We work to strengthen the local product offering, promote healthy and sustainable food at affordable prices, and contribute to the wealth and social development of the communities in which we operate.

Tax information

As indicated in the Consolidated Income Statement of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026', the EROSKI Group

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obtained a profit in financial year 2025 of €44,458 thousand (€81,698 thousand of profit in financial year 2024); this result was obtained exclusively in Spain.

Regarding the economic and social contribution, during financial year 2025, the consolidated Group recorded an expense of €38,092 thousand (€45,507 thousand of expense in financial year 2024) as income tax in Spain. Furthermore, as indicated in Note 24 of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026', we obtained grants amounting to €1,606 thousand during financial year 2025 (€934 thousand in financial year 2024). Below, we present the Consolidated Income Statement of the Group:

Table 10. Consolidated Income Statement of the EROSKI Group (thousands of euros)

	2025	2024
Revenue	5,727,121	5,559,814
Ordinary revenue from sales	5,486,925	5,335,007
Ordinary revenue from the provision of services	240,196	224,807
Other revenue	19,365	14,700
Profit before financial expenses and taxes	252,290	244,727
Financial results	(167,136)	(117,549)
Share of profit/loss from investments accounted for using the equity method	20	27
Income tax	(38,079)	(45,507)
Profit for the year	47,095	81,698

In 2025, the EROSKI Group's ordinary revenue from sales reached €5,486,925 thousand, a figure that reflects growth of 2.8% compared to the figure recorded in the previous financial year.

Regarding the breakdown of total revenue by significant sectors in Note 4 of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026', we report information by operating segments, some of which are not sufficiently significant to be reported separately in the consolidated annual accounts. Virtually all sales are made in the domestic market. In the EROSKI Group, we identify operating segments based on the different products or services, distinguishing:

- **Food:** includes the consumer product distribution business through supermarkets, hypermarkets and fuel stations in Spanish territory. Revenue from activities related to the fossil fuel sector amounts to €168,606 thousand, representing 2.77% of the Group's total turnover (€155,133 thousand and 2.64% of total turnover in 2024).
- **Real estate:** includes the development of real estate projects for the sale and operation of shopping centres.
- **Other businesses:** comprises other businesses such as the sale of sports equipment and other minor activities.

Beyond the segments detailed above, the EROSKI Group does not carry out or participate in other activities such as the production of chemicals, weapons, or the cultivation and production of tobacco.

Table 11. Ordinary revenue for the period

	2025	2024
Food	5,575,896	5,416,618
Real estate	22,610	17,277
Other businesses	131,310	125,920
Other operations	(2,695)	(1)
Total	5,727,121	5,559,814

Our mission, vision and values defined for the 2024-2026 Strategic Plan are as follows:

Mission

We are a group primarily of food stores whose fundamental mission is to generate current and future business results in order to:

- Create wealth in the local environment.
- Satisfy consumers and workers.
- Promote health and well-being.

We are guided by cooperative values and believe in participatory management and collaboration at work.

Vision

To be leaders or the preferred company for consumers by offering quality products and for the communities in which we operate.

Values

- **Economic, social and environmental responsibility:** we generate results to sustain the socio-business project and to create wealth in each community. We seek a fair and environmentally sustainable distribution.
- **Consumer commitment:** committed not only to our member customers, but with a broad vision of the consumer as a citizen whom we aim to serve and satisfy. Offering them good products and prices, listening to them in order to improve.
- **Participation:** it is a right and an obligation of workers. It is a commitment to business and social management, involving self-demand, co-responsibility and the pursuit of continuous improvement based on self-management.
- **Trust:** we value relationships based on honesty and simplicity. Transparency is our way of working together.
- **Innovation:** we believe in an attitude of openness to change, in the constant pursuit of improvements, above all in offering customers what they need, as a way to progress both as a company and in society.

Strategy

Within the Group, we analyse our strategy, as well as the role of Sustainability in the Group during each strategic cycle. In the current strategic cycle (2024-2026), Sustainability is one of the most

relevant pillars that shape the desired strategic position, alongside other strategic initiatives to advance in areas as relevant as: product, price, customers and workers.

In line with our vision and commitment to the community, we aim to distinguish ourselves by providing consumers with safe, healthy and sustainable food. For this reason, since 2018 we have had the EROSKI Group's 10 Commitments to Health and Sustainability, which are broken down as follows:

Table 12. Ten Commitments to Health and Sustainability

Commitments to Health and Sustainability	Sustainable Development Goals	Aspirations of the Code of EU Conduct
1. We are committed to food safety. We are committed to food safety, through a preventive quality plan, product traceability control and the maintenance of the cold chain for fresh products.	  	1. Healthy diets 4. Efficient and circular value chain
2. We promote a balanced diet. We promote the consumption of the necessary and appropriate foods for a balanced diet, and we reduce nutrients whose excessive consumption is harmful to health in our own-brand products.	   	1. Healthy diets 4. Efficient and circular value chain 7. Sustainable sourcing
3. We prevent childhood obesity. We work to prevent childhood obesity by promoting and facilitating a balanced diet for children, prioritizing the nutritional quality of our children's products and training two million children and their families in healthy lifestyle habits by 2025.	 	1. Healthy diets 6. Cooperation
4. We address specific nutritional needs. We work to ensure that people with specific needs can find everything they need for their diet in our stores, expanding the diversity of the offering (gluten-free, lactose-free, vegetarian and vegan, organic products, etc.) and offering alternatives such as our order service or our online store.	 	1. Healthy diets 6. Cooperation
5. We promote responsible consumption. We facilitate sustainable food, reducing the environmental impact of our processes, stores and products. Our products are oriented towards the circular economy (eco-design of packaging, food waste reduction, promoting recycling) and towards the decarbonization of our entire supply chain. Furthermore, we promote organic products and products from more sustainable production processes, as well as the reduction of artificial additives and animal welfare.	         	1. Healthy diets 2. Prevention of food waste 3. Climate neutrality of the value chain 4. Efficient and circular value chain 6. Cooperation 7. Sustainable sourcing

Commitments to Health and Sustainability	Sustainable Development Goals	Aspirations of the Code of EU Conduct
6. We offer more local products. We contribute to the social and economic development of the areas around our stores and promote local culture and development in the community through gastronomic events, visits to production facilities, participating in the most deeply-rooted traditional festivals, and channelling our own and third-party resources towards society and the community through solidarity and social action projects.	   	3. Climate neutrality of the value chain 4. Efficient and circular value chain 5. Economic growth 6. Cooperation 7. Sustainable sourcing
7. We make it easy to eat well at a good price. We improve prices on the products necessary for a balanced and responsible diet and develop personalized savings proposals for our member customers.	   	1. Healthy diets
8. We act based on listening, with clarity and transparency. We act in a clear and transparent manner, always counting on the participation of members, workers and customers, as well as other stakeholders. Furthermore, we seek maximum clarity and transparency in the information provided on our packaging.		1. Healthy diets 6. Cooperation
9. We take care of ourselves as workers. We promote training in health, well-being and responsible consumption with the aim of improving the quality of life of our workers, offering training, advice, activities, programmes and tools for our workforce and their families.	    	5. Economic growth
10. We promote a healthier lifestyle. We promote quality information on health and sustainability through channels such as the EROSKI Consumer magazine and www.consumer.es . In addition, we have our personalized advice programme for EROSKI Club members.	   	1. Healthy diets 6. Cooperation

In 2025, we completed the cycle for which we deployed these commitments, and throughout 2025 we initiated the process of updating our commitments. As a result, we approved and presented the new 'Commitments With You'. The work process involved the participation of more than 5,000 people, belonging to all the organization's stakeholder groups: workers and worker-members, consumers and consumer members, customers, representatives of the third sector (in both environmental and social areas), public authorities, supplier companies, media and academia.

The new 'Commitments With You' represent an ambitious proposal, fully consistent and integrated with our Mission, Vision and Values, covering the entire environmental, social and governance scope.

The ambition of the new Commitments With You is as follows:

At the EROSKI Group, true to our essence as a cooperative-based distribution company and to our mission, vision and values, we work to achieve business results and generate a positive social impact, especially in our immediate environment, within the framework of solid governance and the efficient performance of our environmental responsibility. We wish to declare this through 5 Commitments.

- 1. We commit to PROMOTING healthy eating.** *We are a group of stores that seeks to offer quality products and contribute to the good nutrition of consumers. We will offer a wide variety of healthy products, with commercial dynamism and savings, especially in fresh products. We will offer own-brand products with advanced nutritional information and with good nutritional positioning. We will train boys and girls to prevent childhood obesity. We will disseminate information for good nutrition.*
- 2. We commit to GENERATING local wealth and solidarity in the community.** *Because we care about the society of which we are a part, from the small agri-food producer to the people who need help. We will promote local products, especially from small and medium-sized enterprises, in our stores. We will support local producer companies so that their processes are more efficient and sustainable. We will drive social action projects that promote solidarity with vulnerable groups and social inclusion. We will return part of our business results to society through social projects.*
- 3. We commit to PROMOTING the satisfaction and development of workers.** *Because we care about the well-being of workers. Participation in the progress of the business and the improvement of conditions guides and makes us proud. We will offer programmes to contribute to their well-being, caring for their physical and mental health. We will create spaces for the real participation of workers through shared leadership in order to achieve common objectives. We will offer opportunities to grow and learn. We guarantee equal opportunities and the absence of discrimination, supporting inclusion at work.*
- 4. We commit to LISTENING to and INFORMING consumers.** *Because we also do business together with consumers. Informing them helps them make better decisions and listening to them helps us improve. We will inform consumers to facilitate good nutrition and responsible consumption, helping them overcome technological barriers. We will maintain a continuous dialogue to understand their needs. We will act in a transparent and ethical manner,*

driven by good governance practices. We will offer the best service to customers, in-store and through other contact channels.

- 5. We commit to IMPROVING environmental sustainability.** *Because we care about the future of the planet, we work to improve the sustainability of the value chain. We eco-design our packaging to improve its circularity. We reduce CO₂ and other greenhouse gas emissions. We reduce food waste through prevention, donations or transformation of surpluses. We are making progress in certifying animal welfare with a focus on our own brands.*

From these Commitments, plans and targets are derived that we will deploy in successive annual management plans, starting from the next financial year 2026.

The strategic positioning pillars that make up our business model, also integrated with our vision and Commitments described previously, are as follows:

Table 13. Strategic positioning and its relationship with the ESRS

Positioning pillars	Description	Connected ESRS
Differentiation		
- Local - Healthy eating	We will differentiate ourselves through local products and healthy eating, for which we will focus on their communication and value promotion.	S-2
Advanced / Baseline		
- Customer experience - Sustainability - Innovation	We will not forgo a customer experience centred on personal attention and listening, while maintaining elements such as sustainability and innovation as baseline requirements.	S-4 E-1 / E-3 / E-5 G-1
Playing field		
- Breadth of product range - Quality - Price	We will secure and invest the majority of our resources and capabilities in improving our commercial proposition: breadth of product range, quality and, above all, price.	S-4 G-1
DNA		
Social	We will strengthen our identity and social commitment, defined by our business model as a consumer cooperative.	S-1

Business model

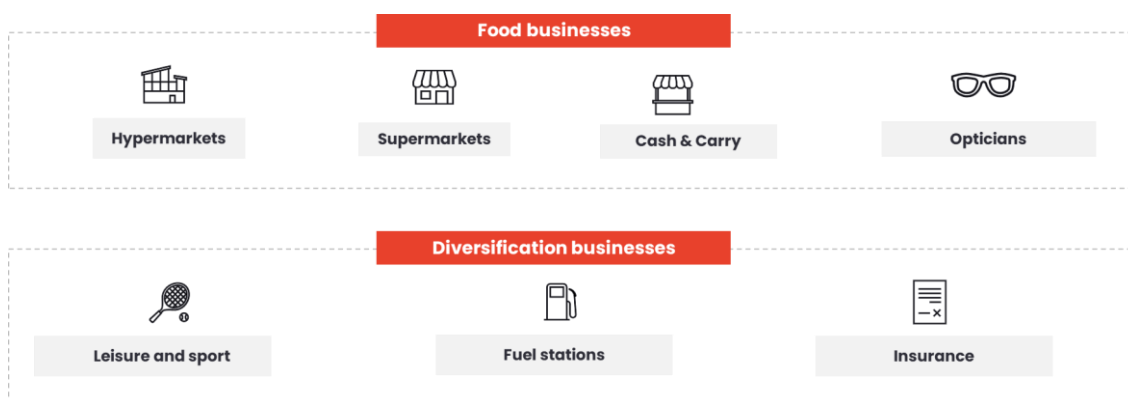
We have a multi-format business model that enables us to respond to customer needs through different types of establishments ranging from food, as the core business, to fuel stations, sports product stores, optical centres and insurance.

We currently have an omnichannel commercial network of 1,490 physical stores comprising a retail area of 1.12 million square metres and 7 online stores.

We also have business lines with various brands and commercial formats that adapt to the specific geographical areas where we operate, in order to meet the needs and expectations of consumers.

We carry out our activity through two main businesses: food and diversification:

Figure 3. Multi-format business model



The food businesses, which account for 95% of sales, are as follows:

- **Hypermarkets**: we have a network of hypermarkets, located mainly in the north of Spain. In them we offer a wide variety of food and non-food products (footwear, clothing, home textiles, kitchenware, car parts, DIY, books and stationery, sports and toys, entertainment and electronics, household appliances, jewellery, among others).
- **Supermarkets**: we have both own and franchised stores. We manage them under different brands according to their commercial model and location: EROSKI city, CAPRABO, EROSKI Center, ALIPROX, FAMILIA, ONDA and Rapid. EROSKI, CAPRABO and FAMILIA each have their own online stores.
- **Cash & Carry**: we have Cash Record stores, which offer food, household cleaning, kitchenware and beverage products, in formats aimed at the HORECA channel and the retail trade, as well as a non-food section. Cash Record also has an online store.
- **Optical**: we offer optical services with a wide range of products (prescription and sunglasses, contact lenses, solutions and accessories). These establishments are located within some of our hypermarkets, and are therefore not counted as independent centres in the commercial network.

The diversification businesses, which account for 5% of sales, are as follows:

- **Leisure and sport**: we have physical stores, both own and franchised. In addition to the FORUM SPORT stores, focused on the sale of sports equipment, we have stores specializing in *sneakers* and young fashion under the Dooers brand. We also have two online stores for this business: dooerssneakers.com and forumsport.com.
- **Fuel stations**: we have fuel stations, strategically located next to our supermarkets and hypermarkets, where we offer competitive prices, payment facilities and discounts.
- **Insurance**: we offer customers an online insurance comparison tool (<https://eroskiasegura.es>) to facilitate the search for the insurance that best suits their needs (life, home, car, motorcycle, health, travel and pets).

In our food business, we offer a wide range of fresh and packaged products, from local, national and international production, sourced from trusted suppliers. We also have a broad assortment of household cleaning and personal care products, as well as general merchandise, household appliances and electronics, books, toys and textiles.

Across the various retail formats described, we offer consumers a range that combines everything from everyday basic products to non-food items, designed to meet the expectations of those seeking good prices, quality, authenticity and excellent service. We pursue a multi-brand strategy that allows customers to choose from a wide variety of brands, both manufacturer brands and our own brand, reinforcing the presence of local products in the regions where we operate. Our own brand represents our values and allows us to offer quality products with a focus on health, sustainability and commitment to local producers, adapting to different price levels.

During 2025, we expanded our network with the opening of 60 physical stores (13 own and 47 franchised). In parallel, we carried out 53 closures (15 own stores and 38 franchised), with the aim of adapting the business structure to the new needs of the environment.

Furthermore, in 2025 we continued transforming our commercial network towards the next-generation model, in order to offer a better experience to our customers and respond to the demands of society framed within the new sustainability and digitalization trends. Through innovation, our next-generation stores follow multi-format models that combine self-service with close and personalized attention. Another hallmark is the prominence given to local and fresh products. Likewise, these stores also incorporate eco-efficiency measures as described in section [2.2.3.3](#) of 'ESRS EI – Climate change'. In 2025, we carried out 35 transformations, reaching 78% of the network already operating under this commercial model.

Table 14. Number of stores as of 31 January 2026

	2025			2024		
	Own	Franchised	Total	Own	Franchised	Total
Hypermarkets	36	-	36	36	-	36
Supermarkets	723	612	1,335	724	603	1,327
Cash & Carry	14	-	14	16	-	16
Fuel stations	40	-	40	40	-	40
Leisure and sport	63	2	65	63	1	64
Total	876	614	1,490	879	604	1,483

Table 15. Distribution of physical establishments by autonomous community and business

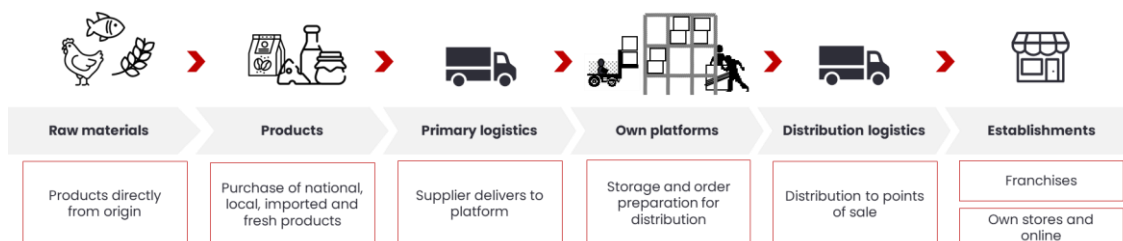
	Own establishments						Franchised establishments				Total
	Hypermarkets	Supermarkets	Cash & Carry	Fuel stations	Leisure and sport	Total own	Hypermarkets	Supermarkets	Leisure and sport	Total franchised	
Andalusia	2	-	-	1	-	3	-	63	-	63	66
Andorra	-	-	-	-	-	-	-	5	1	6	6
Aragon	-	37	-	1	2	40	-	28	-	28	68
Asturias	-	14	1	2	6	23	-	2	-	2	25
Cantabria	1	7	-	1	5	14	-	7	-	7	21
Castile and León	1	21	-	1	11	34	-	19	1	20	54
Castile-La Mancha	-	-	-	-	-	-	-	7	-	7	7
Catalonia	-	164	-	1	2	167	-	115	-	115	282
Ceuta	-	-	-	-	-	-	-	2	-	2	2
Valencian Community	-	-	-	-	1	1	-	13	-	13	14
Extremadura	-	-	-	-	-	-	-	4	-	4	4
Galicia	7	143	13	5	2	170	-	84	-	84	254
Gibraltar	-	-	-	-	-	-	-	5	-	5	5
Balearic Islands	-	112	-	4	-	116	-	68	-	68	184
La Rioja	1	11	-	1	3	16	-	7	-	7	23
Madrid	-	-	-	-	-	-	-	27	-	27	27
Murcia	-	-	-	-	-	-	-	1	-	1	1
Navarre	2	54	-	4	6	66	-	38	-	38	104
Basque Country	22	160	-	19	25	226	-	117	-	117	343
Total	36	723	14	40	63	876	-	612	2	614	1,490

Value chain

Our business model is viable not only because of the EROSKI Group's own operations, but also because of the agents that complete our value chain. Within the Group, we aim to optimize our value chain, in order to respond to the needs of consumers by providing access to quality food at a good price. This ranges from the relationship with producers and suppliers (upstream), through the internal management and operation of the EROSKI Group across its various business lines (own operations), to the delivery of value to our customers and interaction with franchisees (downstream).

In this way, in this Sustainability Report, we take into account in the scope of the information disclosed both the impacts, risks and opportunities of the EROSKI Group's own operations and those corresponding to the upstream and downstream stages of our value chain.

Figure 4. Value chain of the EROSKI Group



Upstream value chain

In the upstream stages of our value chain, we mainly identify our suppliers, both those who provide us with the products we market and those who provide us with supplies and support in terms of services. We also maintain a close relationship with local producers. In the chapter [ESRS S2 – Workers in the value chain](#) further information on supplier companies and their classification is provided.

Own operations

Within own operations, we consider the headquarters, facilities and own establishments of the EROSKI Group in which we carry out the main operations of the Group's businesses previously described in 'Figure 3. Multi-format business model'.

Downstream value chain

The downstream stage of the value chain comprises the distribution of our products to the EROSKI Group's establishments (own and franchised) to make them available to our customers. The main agents operating in this stage of our value chain are as follows:

- Logistics service provider companies and their workers.
- Franchise companies and their workers.
- Customers and end consumers.

In the chapters [ESRS S2 – Workers in the value chain](#) and [ESRS S4 – Consumers and end users](#) the agents and their relationship with the EROSKI Group are described in detail.

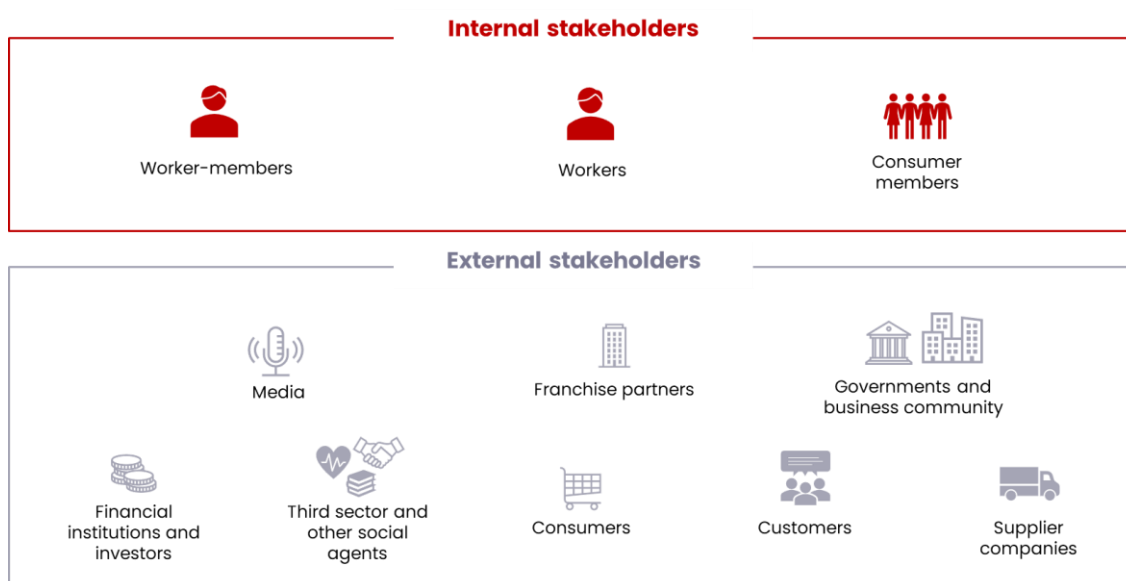
1.1.3.2. Stakeholder interests and views (SBM-2)

Our stakeholders are entities or groups linked to the EROSKI Group throughout the value chain and in the environment where we carry out our activity, with the capacity to influence our Group through their decisions and opinions. We aspire to generate a positive impact in the areas in which we operate. To this end, we consider it essential to maintain a solid and collaborative

relationship with our stakeholders, based on continuous dialogue, cooperation and transparency.

During 2024, in line with the Corporate Sustainability Reporting Directive, we identified the relevant stakeholders for the EROSKI Group. In addition to the usual communications and collaborations within the framework of our due diligence process (see [1.1.2.4](#) of this chapter), we specifically involved them in the double materiality analysis. Their participation allowed us to gather and incorporate the aspects they consider most relevant and that, therefore, should be integrated into our strategy and business model. For further detail on their participation, see section [1.1.4.1](#) of this chapter.

Figure 5. Stakeholders



We have strategies, measures, objectives and communication and dialogue channels to engage stakeholders in our activities and in decision-making, a key aspect in exercising our social responsibility and adequately managing our impacts. We detail these communication and collaboration mechanisms for each stakeholder group throughout the report in the section indicated in the following [Table 16](#). In line with this vocation, we work to understand their expectations, interests and opinions and to reinforce our commitment to meeting their needs. These matters are channelled to the Sustainability Committee for analysis and consideration.

During the annual budget preparation process, as well as the Strategic Plan preparation process, the Sustainability Committee analyses the proposals received from the various stakeholders on sustainability matters, setting improvement objectives for approval by the Board of Directors.

Below, the stakeholder groups are briefly described, indicating the chapter of the Report where their relationship with the company is developed in detail.

Table 16. Description of stakeholder groups

Stakeholder group	Description of the stakeholder group	Section in the Sustainability Report
Customers	Individuals who maintain a direct transactional relationship with the EROSKI Group, with varying degrees of loyalty and frequency, and who value quality, product range, price and the shopping experience across the different physical and digital formats.	3.3 ESRS S4 – Consumers and end users
Consumers	A broader and more diverse group of individuals and households who make purchasing decisions in the distribution market, with varying levels of brand awareness and heterogeneous expectations based on habits, values and socioeconomic factors.	3.3 ESRS S4 – Consumers and end users
Workers	The EROSKI Group's own workforce that carries out its activity in stores, platforms, offices and diversified businesses, with a direct employment relationship and expectations linked to employment, working conditions, health, safety and professional development.	3.1 ESRS S1 – Own workforce
Worker-members	Individuals who, in addition to being workers, are members of the cooperative, participating in ownership, governance and decision-making, and maintaining a structural link with the evolution of the business and cooperative project.	3.1 ESRS S1 – Own workforce
Consumer members	Consumers who maintain a relationship with the EROSKI Group by participating in the corporate governance bodies and specific initiatives for listening and improving the value proposition.	3.3 ESRS S4 – Consumers and end users
Supplier companies	Organizations that supply products or services and form part of the value chain, with an impact on quality, safety, sustainability and commercial performance.	3.2 ESRS S2 – Workers in the value chain
Franchise partner companies	Operators who carry out their activity under the Group's brands, contributing to the expansion and management of the commercial network across different territories.	3.2 ESRS S2 – Workers in the value chain
Third sector and other social agents	NGOs, foundations and social organizations with which we collaborate on social impact, inclusion and community development initiatives.	Table 17. Communication and collaboration mechanisms with stakeholders
Financial institutions and investors	Banks, insurers and investors interested in the financial and ESG performance, as well as the solvency and stability of the company.	Table 17. Communication and collaboration mechanisms with stakeholders

Stakeholder group	Description of the stakeholder group	Section in the Sustainability Report
Governments and business community	Public administrations, regulatory bodies, sector associations and other entities in the business environment.	Table 17. Communication and collaboration mechanisms with stakeholders
Media	Press, radio, television and digital media that disseminate information about the Group's activity and contribute to its public visibility.	Table 17. Communication and collaboration mechanisms with stakeholders

At the EROSKI Group, we have communication and collaboration mechanisms that facilitate the identification of key issues and concerns for each stakeholder group. The dialogue mechanisms and specific collaboration processes with each group are disclosed in the thematic standards throughout the report in accordance with the reference indicated in the previous table.

However, for reporting purposes, the following presents these mechanisms for stakeholder groups with cross-cutting collaboration:

Table 17. Communication and collaboration mechanisms with stakeholders

Stakeholder group	Communication and collaboration mechanism	Key issues and concerns	Results of the collaboration
Financial institutions and investors	• Corporate Governance Report. • Consolidated Annual Accounts Report. • Sustainability Report. • Press releases and press conferences. • CNMV website. • Corporate website.	• Innovation. • Climate change. • Ethical and responsible management. • Customer service. • Employment.	• Improved transparency and rigour in information. • Application of best practices in corporate governance and risk control. • Long-term relationships of trust. • Fluid, transparent and close dialogue.
Governments and business community	• Collaboration agreements and conventions. • Meetings with public representatives. • Business and consumer cooperative associations (ACES, ANGED, AECOC, HISPACOO, etc.).	• Ethical and responsible management. • Climate change. • Gender equality and diversity. • Employment. • Occupational health and safety.	• Respect for the principle of legality, compliance and adherence to regulations. • Advisory services and collaboration with institutions. • Good corporate governance.
Media	• Press releases. • Press briefings. • Interviews. • Corporate website. • Social media.	Not applicable.	Not applicable.

Stakeholder group	Communication and collaboration mechanism	Key issues and concerns	Results of the collaboration
Third sector and other social agents	• Meetings with representatives of the organizations. • Scientific Committee of the EROSKI Foundation. • Universities: agreements and scholarships. • NGOs: collaboration agreements, sponsorships, conferences and stands.	• Accessibility. • Regulatory compliance. • Food waste. • Social action and solidarity. • Socially responsible company. • Employment.	• Improved transparency and rigour in information. • Fluid, transparent and close dialogue.

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

As a result of the double materiality exercise described later in section [1.1.4.1](#) of this chapter, we have identified the standards that emerge as material for the EROSKI Group and on which we report in this report:

- E1 – Climate change
- E3 – Water and marine resources
- E5 – Resource use and circular economy
- S1 – Own workforce
- S2 – Workers in the value chain
- S4 – Consumers and end users
- G1 – Business conduct

For each of the ESRS reported, we have identified the positive and negative impacts, as well as the material risks and opportunities associated with both our operations and our value chain. This analysis considers their effects on people and the environment, as well as the time horizon in which these impacts are expected to be most likely.

Table 18. Material impacts, risks and opportunities

CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
Environment								
E1 – Climate change								
Climate change mitigation	CO₂ eq. emissions from fuel consumption (Scope 1 and 2): generation of direct GHG emissions, mainly from the transport and maintenance of establishments, thereby contributing to global warming.	NI	X			X	X	
	CO₂ eq. emissions from customers and suppliers (Scope 3): generation of EROSKI Group Scope 3 emissions, mainly related to business travel and fuel consumed in transport.	NI	X			X		X
	Penalty for excess emissions: given that environmental regulations are becoming increasingly stringent, the generation of GHG emissions may result in financial penalties if the EROSKI Group fails to comply with the regulations.	R		X		X	X	X
	Costs for emission allowances: due to the generation of indirect emissions, the EROSKI Group may be required to pay for emission allowances, which may result in additional expenses that would impact its profitability and competitiveness in the market.	R		X			X	
Climate change adaptation	Climate change adaptation measures: the implementation of climate change adaptation measures, such as improvements in the resilience of facilities, may lead to a reduction in operating costs.	O	X				X	
Energy	Volatility in energy resource prices: increase in operating expenses due to the volatility of energy resource prices, which may reduce profit margins and increase selling prices, affecting competitiveness and demand.	R		X		X	X	X
	Use of renewable energies: the use of renewable energies at the different locations where activities are carried out may lead to a decrease in energy costs.	O		X			X	X
E3 – Water and marine resources								
Water	Change in the natural course of water: the intensive use of water and its resources (e.g. fishing) in the EROSKI Group's own activities or those of our suppliers may negatively affect natural watercourses and the species that inhabit them.	R	X			X	X	
E5 – Resource use and circular economy								
Resource inflows, including resource utilization	Increase in raw material costs: loss of revenue due to reduced product variety and increased selling prices, caused by rising raw material costs, which decreases competitiveness and market demand.	D and R		X		X	X	
Resource outflows related to products and services	Use of single-use plastic: impacts pollution and waste generation due to improper management of non-reusable packaging materials. It also presents a risk due to growing regulatory pressure to reduce its use, increased environmental awareness among consumers, etc.	NI and R	X			X	X	X

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CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
Waste	Inorganic waste management practices: improving inorganic waste management through the implementation of more efficient and sustainable practices to contribute to reducing the company's environmental impact, in addition to generating savings in waste disposal costs, remediation costs or penalties for regulatory non-compliance, and enhancing the reputation of the EROSKI Group as a company committed to sustainability and social responsibility.	O	X				X	
	Product surplus: may entail financial losses due to the need for discounts or promotions to sell them, additional storage and handling costs, as well as a negative impact on the company's image for not adequately managing its inventory and contributing to waste generation.	NI and R	X				X	
	Food waste and resource loss: the increase in food surpluses implies the non-sale of products, generating direct financial losses. It may also mean that resources are not being fully utilized, which impacts the company's image due to inadequate resource management.	NI and R	X				X	X
Social								
SI – Own workforce								
Working conditions	Work-life balance measures for employees: the implementation of measures to reconcile  personal and professional life, such as work-life balance policies, additional leave and flexible working hours, improves worker well-being and promotes a more productive and satisfactory work environment, benefiting customers.	PI and O	X				X	
	Growth of occupational diseases: the management and treatment of occupational diseases may increase operating expenses due to medical costs, sick leave and potential penalties.	R		X			X	
	Promoting a safe and healthy working environment: the benefits of having a safe and healthy working environment, such as the reduction of workplace accidents and diseases, may outweigh the initial costs, leading to a reduction in operating costs. 	O			X		X	
	Job instability due to temporary and seasonal employment: the high turnover of temporary and seasonal workers leads to a constant cycle of recruitment and training, which significantly increases operating costs in the long term.	R			X		X	
	Inadequate working conditions for own workforce: may result in an increase in the number of absences, raising operating costs due to the constant need to recruit and train new employees.	R	X				X	
	Diversity of roles, working hours and on-site presence requirements across the workforce: the diversity of	R	X				X	

CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
	roles and working hours at the EROSKI Group, which includes office, warehouse, logistics and supermarket employees with different shifts and on-site presence criteria, presents a significant risk in the implementation of work-life balance policies due to the perception of inequity in the application of these policies.							
	Workforce optimization during peak demand: the recruitment of temporary workers during peak demand seasons may provide employment opportunities to people who need and/or seek temporary work. Furthermore, by having adequate staff during peak demand periods, the EROSKI Group can offer better customer service, which may translate into greater customer satisfaction and loyalty.	PI and O	X				X	
	Quality employment policies: creating a positive image through quality employment and diversity policies may attract a loyal customer base that values corporate social responsibility, resulting in increased revenue.	O	X				X	
	Wage competitiveness: offering good salaries at all levels may improve employee retention, reducing the costs associated with recruiting and training new employees.	O	X				X	
	Effective dialogue with employees: effective social dialogue may improve cooperation and efficiency in the workplace, reducing labour disputes and improving productivity, which may decrease operating costs in the long term.	O	X				X	
	Work-life balance policies: creating a positive image through quality employment and diversity policies may attract a loyal customer base that values corporate social responsibility, resulting in increased revenue.	O	X				X	
Equal treatment and opportunities for all	Employment opportunities for people with disabilities and groups at risk of exclusion: progressive incorporation of people with disabilities,  solidarity contributions to various disability organizations, and collaboration in occupational training programmes for unemployed young people and people at risk of social exclusion.	PI		X			X	
	Measures against violence and harassment in the workplace: cases of violence or harassment due to discrimination (racial, gender or sexual) at the company's facilities. 	NI	X				X	
	Creating a respectful and diverse working environment: policies and measures that ensure non-discrimination, fostering an inclusive environment of respect and collaboration. 	PI and O	X				X	
	Loss of key profiles: the loss of key profiles and the difficulty in attracting new talent may result in high turnover, which increases the costs of recruiting and	R	X				X	

CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
	training new employees, directly affecting operating costs.							
	Investment in employee development: investment in the professional development of employees may improve talent retention, which reduces the costs associated with recruiting and training new employees and improves the quality of service.	O	X				X	
S2 – Workers in the value chain								
Working conditions	Engaging suppliers, contractors and franchise partners to improve their environmental and social performance: raising awareness and building capacity within the supply chain with the aim of meeting the organization's environmental and social objectives, or the legal requirements established in those areas.	PI		X		X	X	X
	Contributing to exhaustion, decreased job satisfaction and increased health risks in the value chain: implementation of excessively long working hours, without adequate breaks or rest periods in value chain companies, which causes exhaustion, decreased job satisfaction and an increase in health risks for suppliers.	NI		X		X	X	X
S4 – Consumers and end users								
Impacts related to information for consumers or end users	Clear and transparent information: clearly communicating product information, including ingredients and origin, not only strengthens consumer trust and loyalty but also differentiates the EROSKI Group as a company committed to transparency and responsibility. By providing detailed and accessible information, the EROSKI Group can attract conscious consumers who are concerned about the quality and origin of products, improving its reputation and boosting sales.	O		X				X
Social inclusion of consumers or end users	Failure to meet quality and price expectations: if the EROSKI Group's products do not meet quality expectations and are priced higher than those of its competitors, customers will actively seek more affordable options. This may lead to a decrease in sales for the EROSKI Group.	NI	X				X	X
	Unsatisfactory customer service: loss of customer trust due to poor customer service management may lead to lost sales as a result of a lack of consumer confidence in the company.	R		X			X	X
	Basic consumer products at affordable prices: selling basic products at low prices may attract a greater number of customers, increasing sales volume and generating higher revenue.	O			X			X
	Increased shopping frequency and basket size: specific promotions and incentives may attract new customers interested in taking advantage of the offers, thereby increasing sales and the customer base.	PI and O	X					X

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CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
	Good customer experience: improving the shopping experience and offering a wide variety of options through digital channels may significantly enhance the company's reputation, attracting more customers and increasing sales.	O	X				X	X
Personal safety of consumers or end users	Products in poor condition: the distribution of products in sub-optimal conditions may erode consumer trust in the brand, leading to a significant decrease in revenue.	R	X			X	X	X
Governance								
G1 – Business conduct								
Animal welfare	Intensive production practices: sourcing animal-origin products from breeding and slaughter systems that do not include animal welfare standards as required by legislation may damage the EROSKI Group's reputation, as well as result in a loss of consumer trust.	NI and R	X			X	X	
	Promoting animal welfare: promoting animal welfare and sustainable production practices may improve the company's reputation and attract consumers who value ethics and sustainability, increasing sales.	O	X			X	X	X
Corruption and bribery	Building a zero-tolerance environment: the Anti-Corruption Policy, based on zero tolerance towards any form of corruption, promotes integrity and transparency in all operations.	PI		X		X	X	X
Corporate culture	Integration of new technologies: in various areas of the company, particularly regarding the confidentiality and privacy of data provided by its customers and suppliers, ensuring their privacy through the Data Protection System.	PI	X				X	
	Communication with key stakeholders: promoting stakeholder engagement through multiple communication channels within the company.	PI	X			X	X	
	Social commitment to the community: development of local communities by generating employment, community well-being and economic growth.	PI	X				X	X
	Improvement in competitiveness: the EROSKI Group's commitment to innovation may generate a positive impact on society by offering improved products and services, fostering local economic development and creating new employment opportunities.	PI	X				X	X
	Promotion of local products: the distribution and promotion of local products, highlighting their unique characteristics, encourages the consumption of fresh, healthy and quality food, benefiting both local producers and consumers.	PI		X		X	X	X
	Market position: the improvement in the EROSKI Group's financial profitability and solvency strengthens its market position, benefiting society by ensuring employment stability, fostering local economic development and supporting sustainable initiatives.	PI and O	X			X	X	X
	Improvement of the shopping experience through digital channels: development of a shopping	PI	X				X	X

CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
	experience and the possibility of choosing from a wide variety of options through the digital channels that comprise the Group's digital strategy.							
	Cyberattack and data loss: the loss of personal or commercial data due to a cyberattack or internal misuse may significantly erode the trust of customers and suppliers, reducing sales and damaging the company's reputation.	R	X			X	X	X
	Geopolitical instability: various global factors, such as war or internal political issues, may lead to an increase in product costs, as well as a decrease in product availability, forcing the EROSKI Group to seek new suppliers, which entails greater investment and increased operating costs.	R	X			X	X	X
	Raising product composition and ingredient standards: the implementation of more stringent product composition standards may raise costs and product prices, making them unaffordable for low-income consumers and resulting in a decrease in the customer base and sales.	R			X	X	X	X
	Promoting healthy habits: promoting healthy habits and sustainable practices may strengthen the EROSKI Group's reputation as a responsible company committed to the well-being of its customers, attracting more consumers and increasing sales.	O	X				X	X
	Good governance practices: having transparent governance ensures, to the greatest extent possible, the making of ethical decisions that avoid potential penalties and reputational issues.	O		X			X	
	Lack of transparency in internal communication: failures in internal communication may create a poor working climate, increasing absences and resignations.	R	X				X	X
	Promoting internal communication: promoting communication with workers improves the working environment, reducing turnover and thereby the costs of new hires and training.	O	X				X	
	Optimal customer service: a commercial strategy aimed at achieving maximum customer satisfaction and maintaining a relationship of mutual trust, through an expert workforce, human interaction, high quality, personalized attention, speed of service and a strong commitment to sustainability.	PI	X				X	X
Political engagement	Collaboration with public administrations: collaboration with public administrations as a key stakeholder group for achieving improvements in services for communities.	PI	X			X	X	X
Management of supplier relationships, including payment practices	Improvement in quality and safety standards: conducting supplier audits to ensure compliance with quality and safety standards, promoting better production and product handling practices, which has	PI	X			X	X	X

CSRD material topic	Material impacts, risks and opportunities	Type of IRO ¹	Time horizon			Value chain		
			Short	Medium	Long	Upstream	Own	Downstream
	a positive impact on the safety and well-being of both workers and customers.							
	Collaborative relationship with suppliers:  relationships with suppliers based on objectivity, transparency and fair non-discriminatory treatment. Supplier relationships based on trust and transparency lead to improved agreement conditions, reflected in better prices and higher quality.	PI and O	X			X	X	
	Support for local suppliers: establishing and strengthening alliances with local producers and launching community development programmes. By promoting regional products in its stores and supporting local initiatives, the EROSKI Group will not only boost the local economy and create employment but will also contribute to the creation of wealth in society.	PI and O	X				X	X
	Support for SMEs: entering into agreements with SMEs may lead to improved pricing or quality agreements, as well as product exclusivity. All of this results in increased sales and thereby increased revenue.	PI and O		X		X	X	X
	Supply chain instability: the absence of adequate controls in the EROSKI Group's supply chain could result in practices that cause significant environmental damage and promote violations of basic labour rights by suppliers. This risk may lead to serious consequences, such as legal penalties, loss of consumer trust, and damage to the company's reputation. Furthermore, the lack of controls may generate operational inefficiencies and additional costs associated with crisis management and the correction of non-compliance.	NI and R	X			X	X	X

¹ NI: negative impact, PI: positive impact, R: risk, O: opportunity, D: dependency

 impact on human rights

Current and anticipated financial effects of material IROs

With regard to the material risks and opportunities resulting from the double materiality assessment, it has not been identified that these have materialised and currently have associated financial effects. Likewise, it is not considered that they could produce a material adjustment in upcoming financial years, and therefore no amount is estimated in our financial statements.

Nevertheless, we annually review and update the risk analysis and cross-check it against the matrix of IROs identified in the double materiality analysis, in order to verify its coherence and monitor the potential effects on the financial position of the EROSKI Group and reflect them appropriately.

Resilience of the strategy and the business model

The strategy and business model of the EROSKI Group are designed to be resilient in a changing environment, through an approach that combines the pursuit of financial stability, proactive risk management and a commitment to sustainability. This comprehensive analysis is carried out annually, with both a short-term and long-term perspective, as required.

At the EROSKI Group, we currently maintain, and expect to maintain for the remainder of our three-year Strategic Plan, a strong financial position in terms of profitability, liquidity and solvency. On one hand, the existence of equity exceeding 30% of total liabilities is highlighted, a ratio annually reflected in Note 16 of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026', which is shown as a solvency index indicator of financial strength. We also have sufficient sources of liquidity. Furthermore, EBITDA productivity over sales during recent financial years reflects stabilised ratios close to 6%.

Simultaneously, we have a robust governance system and risk management framework described previously in section [1.1.2.5](#), which covers all types of risks, with the aim of ensuring the prudent management of activities, as well as being able to adapt agilely to regulatory and market changes. All of this in order to have measures in place to respond to any material impact that may arise in the course of our activities. This process is integrated with and feeds back into the double materiality exercise and the identification of sustainability-related impacts, risks and opportunities.

Changes in material IROs compared to the previous reporting period

As part of the process of adapting to the new CSRD standards, during the 2024 financial year, we implemented the concept of double materiality and therefore, it was the first year in which we identified and assessed the impacts, risks and opportunities associated with sustainability topics. The details of the double materiality analysis process can be found in section [1.1.4.1](#), described in the following section.

For the 2025 financial year, there are no changes in material impacts, risks and opportunities compared to the previous reporting period.

1.1.4. Impact, risk and opportunity management

1.1.4.1. Description of the process for determining and assessing material impacts, risks and opportunities (IRO-1)

Double materiality analysis

At the EROSKI Group, we have based our approach on the double materiality analysis, which considers both impact materiality and financial materiality, in order to identify material sustainability topics. In this analysis, we have considered, on the one hand, the impacts on people, society and the environment (outward dimension) and, on the other hand, the effects on the Group's results and evolution (inward dimension).

For each material topic, we have identified negative and positive impacts, both potential and actual, as well as the associated risks and opportunities.

Once the impacts, risks and opportunities (IROs) were identified, we assessed them through consultations with stakeholders and internal experts, following the criteria proposed by the EFRAG methodology:

- **Impacts:** severity (magnitude, scope and irremediability) and likelihood of occurrence were considered.
- **Risks and opportunities:** financial effects and likelihood of occurrence were considered.

The results of this analysis form the basis for defining the sustainability strategy to be followed by the Group.

This analysis is validated annually under the coordination of the Sustainability Committee with the participation of the organization's key areas. Following completion of the double materiality analysis, the Sustainability Committee and the Risk Analysis Committee validate the results. Once approved, the prioritization of material topics is integrated into management processes and strategy.

Following the methodology proposed by EFRAG, the process for determining, assessing, prioritizing and monitoring IROs related to people and the environment is summarized in the following main phases. This process is based on the principles of due diligence.

Phase 1: Definition of the analysis scope

In this phase, we identified the potentially material topics for the EROSKI Group covering all activities carried out by the Group across the different geographical areas. To do so, we relied on various sources of information with a global approach, specifically:

- The sustainability matters contemplated in AR 16 of Appendix A of ESRS 1 - General requirements of Delegated Regulation (EU) 2023/2772.
- Previous materiality analyses carried out by the Group, including reference standards based on the principles of the UN Global Compact, Law 11/2018 on Non-Financial Information and Diversity, and the Sustainability Accounting Standards Board (SASB).
- Material topics identified in benchmark companies within the sector, with similar or greater market share, or with a high degree of progress in environmental, social and governance terms.

As a result of this identification, we prepared a list of potentially material topics grouped into three categories: environment, social and governance. We mapped this list against the sustainability matters defined in AR 16 of Appendix A of ESRS 1 - General requirements, pursuant to Delegated Regulation (EU) 2023/2772, to ensure the alignment of the analysis with the regulatory guidelines.

The stakeholders involved in this analysis are the stakeholder groups defined in our strategy, described in section [1.1.3.2](#) of this chapter ESRS 2 - General disclosures. We also cross-checked this composition against that identified by benchmark companies in the sector, to ensure comprehensive participation.

To weight the results, we classified stakeholders into two broad groups: internal and external, assigning a weight of 50% to each group. Subsequently, within each group, we determined a specific weight based on two criteria:

- **Influence:** the ability to affect the Group's decision-making.
- **Relevance:** the importance of the group as a whole.

Two main listening channels with direct contact with stakeholders were identified as the most suitable for facilitating participation:

- **Online questionnaire,** to maximize access for all groups.
- **Individualized interviews** with key stakeholders, to delve deeper into their perspectives and vision.

Phase 2: Impact materiality and financial materiality analysis

Impact materiality

During 2024, we assessed the impact materiality of the EROSKI Group's operations and value chain, through consultations with stakeholders on the potential positive and negative impacts of the sustainability topics identified in the previous phase.

To this end, we conducted an online survey that received 2,146 responses from the stakeholders consulted, and interviews with the members of the Board of Directors to delve deeper into key topics.

In this process, we considered the following characteristics of the impacts:

- **Positive or negative:** depending on whether the impact is beneficial or harmful to the environment.
- **Actual or potential:** depending on whether the impact has already occurred or may occur in the short, medium or long term.
- **With or without impact on human rights:** applicable to negative and potential impacts, depending on whether they would involve a violation of human rights.
- **Origin:** considering where the impact occurs, whether in own operations or in upstream or downstream stages of the value chain.

The assessment of impact materiality was carried out following the guidelines in section 3.4 of ESRs 1 of Delegated Regulation (EU) 2023/2772 and the EFRAG IG 1 guidance, considering two main axes: severity and likelihood. In turn, severity is composed of:

- **Scope:** defined on a four-level scale according to the degree of impact on stakeholders or its geographical extent.
- **Remediability:** defined on a four-level scale according to the ability to reverse the adverse effects in terms of the EROSKI Group's resources and efforts.
- **Scale or magnitude:** the assessment of the severity of the impacts and weighting according to stakeholder opinions.

In the case of the assessment of positive impacts, only scope and remediability are considered.

For potential impacts, in addition to severity, the likelihood of future occurrence is assessed for each of the short, medium or long-term time horizons in which it may materialise.

Based on the result of the above calculation, we have determined the materiality thresholds, with impacts exceeding them being considered material.

In the case of potential negative impacts affecting human rights, severity takes precedence over likelihood, and they are therefore always considered material.

Financial materiality

Following the impact materiality analysis, we assessed financial materiality following the process established in sections 3.5 and AR 13, 14 and 15 of Appendix A of ESRS 1 and the EFRAG methodology guidelines. To do so, we identified the risks and opportunities relevant to the Group arising from impacts and dependencies along the value chain, and determined whether the source of the risk or opportunity corresponds to a direct impact or a dependency of the Group.

The assessment of financial materiality takes into account two perspectives: likelihood of occurrence and financial impact of the risks and opportunities associated with the relevant topics across the different time horizons:

- **Financial effects:** impact on future cash flows. A scale of one to four, aligned with the corporate risk assessment process, is used to quantify the effects, based on the percentage effect on the materiality threshold defined for the current financial year at the Group's consolidated level.
- **Likelihood:** the possibility of occurrence across the time horizons (short, medium and long term), also measured on a scale of one to four according to the internal risk management methodology.

For each risk and opportunity, we selected the time horizon with the highest score (impact * likelihood), ensuring that the assessment reflects the maximum effect.

The members of the Group's Risk Analysis Committee have been involved in the review and assessment, from a financial perspective, of the risks and opportunities identified for each of the material topics. From this perspective, a topic is material if it triggers financial effects within the Group, i.e., it generates risks or opportunities that influence or are likely to influence cash flows in the short, medium or long term, but are not reflected in the financial statements at the reporting date. In this regard, the risks and opportunities identified as material are those that have exceeded the internally defined materiality threshold.

Phase 3: Consolidation of results

The entire process of adapting to the new CSRD within the EROSKI Group, as previously described, has been supervised and validated by the Sustainability Committee, the Board of Directors, the Governing Council and the Risk Analysis Committee. It has also involved the participation of key areas, the most notable being: Social, Sustainability, Development, Legal Counsel, Commercial and Financial.

The results of the double materiality analysis are summarized at the thematic level, and the IROs identified for each of the sub-topics established by the standard are grouped together, as detailed in section [1.1.3.3](#) of this chapter.

Table 19. Results of the double materiality analysis

	Impact materiality	Financial materiality	Double materiality
Environment			
E1 - Climate change			
Climate change adaptation	Material	Material	Material
Climate change mitigation	Material	Material	Material
Energy	Not material	Material	Material
E2 - Pollution			
Pollution of air, water and soil, living organisms and food resources, substances of concern and substances of very high concern, microplastics	Not material	Not material	Not material
E3 - Water and marine resources			
Water (water consumption, water withdrawals, etc.)	Not material	Material	Material
Marine resources (extraction and use of marine resources)	Not material	Material	Material
E4 - Biodiversity			
Direct drivers of biodiversity loss, impacts on the state of species, impacts on the extent and condition of ecosystems and impacts on ecosystem services and dependencies on these services	Not material	Not material	Not material
E5 - Resource use and circular economy			
Resource inflows, including resource utilization	Not material	Material	Material
Resource outflows related to products and services	Material	Material	Material
Waste	Not material	Material	Material
Social			
S1 - Own workforce			
Working conditions	Material	Material	Material
Equal treatment and opportunities for all	Material	Material	Material
Other labour rights	Material	Material	Material
S2 - Workers in the value chain			
Working conditions	Material	Material	Material
Equal treatment and opportunities for all	Material	Material	Material
Other labour rights	Material	Material	Material
S3 - Affected communities			
Economic, social and cultural rights of communities	Not material	Not material	Not material
Civil and political rights of communities	Not material	Not material	Not material
Rights of indigenous peoples	Not material	Not material	Not material
S4 - Consumers and end users			
Impacts related to information for consumers or end users	Material	Material	Material

	Impact materiality	Financial materiality	Double materiality
Social inclusion of consumers or end users	Material	Material	Material
Personal safety of consumers or end users	Not material	Material	Material
Governance			
G1 – Business conduct			
Animal welfare	Material	Material	Material
Corporate culture	Material	Material	Material
Management of supplier relationships, including payment practices	Material	Material	Material
Political engagement and lobbying activities	Not material	Not material	Not material
Corruption and bribery	Material	Not material	Material
Protection of whistleblowers	Not material	Material	Material

In order to facilitate the comprehension of the Sustainability Report and ensure proper reading of the thematic chapters, we present below the correspondence between the material topics defined by the EROSKI Group – identified through the double materiality exercise – and the sub-topics established in the CSRD/ESRS regulations. While many of our topics have a direct relationship with these sub-topics, they do not always coincide exactly, given the specificity of our activity and our sectoral context. For this reason, the actions described in the ESRS thematic standards are structured according to the EROSKI Group's own material topics, and not strictly following the CSRD classification.

The following table allows each topic to be placed within the European reference framework, providing the reader with a clear connection point between both approaches and facilitating the coherent interpretation of the rest of the Report.

Table 20. Correspondence of the 28 material topics of the EROSKI Group and CSRD sub-topics

EROSKI Group topics	CSRD framework sub-topics ¹
Environment	
Climate change adaptation and mitigation	E1 – Climate change adaptation
	E1 – Climate change mitigation
Energy and decarbonisation of energy sources	E1 – Energy
Responsible resource management (raw materials and water)	E3 – Water
	E3 – Marine resources
	E5 – Resource inflows, including resource utilization
Waste management and food waste	E5 – Waste
Sustainable containers and packaging	E5 – Resource outflows related to products and services
Social	
Diversity, equality and inclusion	S1 – Equal treatment and opportunities for all
Attraction, training and professional development of workers	

EROSKI Group topics	CSRD framework sub-topics ¹
Occupational health and safety	S1 - Working conditions
Work-life balance	
Stable, quality employment with a fair wage	
Responsible marketing practices	S4 - Social inclusion of consumers and end users
Access to competitive quality/price products	
Food safety and product and facility safety	
Customer experience and loyalty	S4 - Impacts related to information for consumers or end users
Responsible value chain	S2 - Working conditions
	S2 - Equal treatment and opportunities for all
	S2 - Other labour rights
	G1 - Management of supplier relationships, including payment practices
Governance	
Good governance and business ethics	G1 - Corporate culture
Internal corporate communication	
Promotion of healthy and responsible products and lifestyle habits	
Social impact on the community	
Innovation	
Digital transformation	
Cybersecurity	
Promotion of the local agri-food sector	
Financial profitability and solvency	
Respect for animal welfare	G1 - Animal welfare
Fight against corruption and unfair practices	G1 - Corruption and bribery
Dialogue with external stakeholders	G1 - Protection of whistleblowers
Fair treatment of suppliers	G1 - Management of supplier relationships, including payment practices

¹ According to article AR. 16 of ESRS 1 - General requirements.

Monitoring and integration of results

In 2025, the Sustainability Committee approved the process and results of the double materiality analysis carried out in the 2024 financial year as a reference to guide our actions during this financial year. Although the Sustainability Committee reviews and validates the analysis each year, the Group has established that the complete materiality analysis process must be carried out at least coinciding with the preparation of the Group's Strategic Plan, which currently takes place every three years.

The Sustainability Committee, with the results obtained from the double materiality analysis, analyses and proposes, if deemed appropriate, objectives and targets directly integrated with the strategic positioning pillars of the EROSKI Group described previously in section [1.1.3.1](#). This

integration ensures that the Sustainability Strategy, which acts as the conceptual framework in relation to sustainability, effectively addresses the three key dimensions of sustainable development: environmental, social and governance, thus enabling a coherent alignment between our strategic decisions at Group level and the expectations of our stakeholders.

1.1.4.2. Disclosure requirements established in the ESRS covered by the sustainability statement (IRO-2)

Below, the ESRS and the disclosure requirements considered material and included in this 2025 Sustainability Report are detailed, in accordance with the findings of the double materiality analysis.

Table 21. Disclosure requirements covered in the Sustainability Report

Chapter	Standard	Disclosure Requirement
Overview		
Basis for preparation	ESRS 2	BP-1, BP - 2
Governance	ESRS 2	GOV-1, GOV-2, GOV-3, GOV-4, GOV-5
Strategy	ESRS 2	SBM-1, SBM-2 SBM - 3
Impact, risk and opportunity management	ESRS 2	IRO-1, IRO-2, MDR - P, MDR-A
Metrics and targets	ESRS 2	MDR-M, MDR-T
Environmental pillar		
Taxonomy	-	-
EI - Climate change		
Governance	E1	ESRS 2 GOV-3
Strategy	E1	E1-1, ESRS 2 SBM-3
Impact, risk and opportunity management	E1	ESRS 2 IRO-1, E1-2, E1-3
Metrics and Targets	E1	E1-4, E1-5, E1-6, E1-7, E1-8
E3 - Water and marine resources		
Impact, risk and opportunity management	E3	ESRS 2 IRO-1, E3-1, E3-2
Metrics and targets	E3	E3-3, E3-4, E3-5
E5 - Resource use and circular economy		
Impact, risk and opportunity management	E5	ESRS 2 IRO-1, E5-1, E5-2
Metrics and targets	E5	E5-3, E5-4, E5-5, E5-6
Biodiversity	-	-
Social pillar		
S1 - Own workforce		
Strategy	S1	ESRS 2 SBM-2, ESRS 2 SBM-3
Impact, risk and opportunity management	S1	S1-1, S1-2, S1-3, S1-4
Metrics and targets	S1	S1-5, S1-6, S1-8, S1-9, S1-10, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17
S2 - Workers in the value chain		

Chapter	Standard	Disclosure Requirement
Strategy	S2	ESRS 2 SBM-2, ESRS 2 SBM-3
Impact, risk and opportunity management	S2	S2-1, S2-2, S2-3, S2-4
Metrics and targets	S2	S2-5
S4 – Consumers and end users		
Strategy	S4	ESRS 2 SBM-2, ESRS 2 SBM-3
Impact, risk and opportunity management	S4	S4-1, S4-2, S4-3, S4-4
Metrics and targets	S4	S4-5
Development of the environment	-	-
Governance pillar		
G1 – Business conduct		
Governance	G1	ESRS 2 GOV-1
Impact, risk and opportunity management	G1	ESRS 2 IRO-1, G1-1, G1-2, G1-3
Metrics and targets	G1	G1-4, G1-5, G1-6

The ESRS 'E2 – Pollution' and 'E4 – Biodiversity' have been omitted from this report as they are not considered relevant according to the results of the double materiality analysis described in the previous section [1.1.4.1](#).

On the other hand, ESRS 'S3 – Affected communities' has been excluded due to its limited relevance and materiality for the EROSKI Group in the context of its activity, based on the following key aspects:

- At the EROSKI Group we do not identify that our operations or those of companies in our value chain have an impact on affected communities, understood as indigenous peoples.
- The location in which we are based and operate, as well as the particularities inherent to our business model.
- Considering current trends in the sector and the reference framework of main competitors, the strategies and sustainability reports of leading companies in the sector have been reviewed, which also do not consider standard S3 as material.

Likewise, in the [Annex II](#) we include a table of all data points derived from other EU legislation included in Appendix B of 'ESRS 2 – General disclosures', indicating in which section they can be found in this Sustainability Report.

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

Below, we present the set of policies that fall within what we call the Sustainability Policy of the EROSKI Group, which address the three pillars of sustainability: environment, social and governance. These policies are related to material matters and have been established to prevent, mitigate and remedy actual and potential impacts, address risks and seize opportunities.

The Corporate Code of Conduct is the fundamental framework document containing the principles, values, ethical standards and behavioural expectations of the people who make up the EROSKI Group, and on the basis of which the rest of the Group's policies are aligned. All of them are contained in the EROSKI Group Policy Book.

The description of the fundamental content of each policy is disclosed in the context of each of the topical standards throughout the report, in accordance with the following table:

Table 22. Policies contained in the EROSKI Group Policy Book

Policy	Section in the Sustainability Report	Connected ESRS
Environmental scope		
Climate Change Mitigation and Adaptation Policy	2.2.3.2 Policies related to climate change mitigation and adaptation (EI-2)	E1
Water and Marine Resources Management Policy	2.3.1.2 Policies related to water and marine resources (E3-1)	E3
Circular Economy Policy	2.4.1.2 Policies related to resource use and circular economy (E5-1)	E5
Sustainable Fishing and Aquaculture Policy	2.3.1.2 Policies related to water and marine resources (E3-1)	E3
Social scope		
Equality, Diversity and Inclusion Policy	3.1.2.1 Policies related to own workforce (S1-1)	S1 – S2 – S4
Occupational Risk Prevention Policy	3.1.2.1 Policies related to own workforce (S1-1)	S1
Human Rights Policy	3.1.2.1 Policies related to own workforce (S1-1)	S1 – S2 – S4
Remuneration Policy	3.1.2.1 Policies related to own workforce (S1-1)	S1
Governance scope		
Business Conduct and Corporate Culture Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1 – S4
Anti-Corruption Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1 – S2
Internal Whistleblower Protection and Reporting Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1 – S2
Animal Welfare Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1
Payments Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1
Policy for the Prevention and Management of Conflicts of Interest	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1
Criminal Regulatory Compliance Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1 – S2
Corporate Governance Policy	4.1.2.2 Business conduct and corporate culture policies (G1-1)	G1 – S1
Information Security Policy	3.3.2.1 Policies related to consumers and end users (S4-1)	S4 – S2 – G1

These policies have been approved by the Governing Council of Eroski, S. Coop. and apply to all companies that make up the EROSKI Group, their businesses and consequently to all their administrators, workers, members and managers in their areas, regardless of where they carry out their activity. The policies are communicated to the workforce through the usual internal channels, such as the chain of command, the intranet, the Delegated Committees and the Social Council. They are also available in Spanish and English for consultation by all stakeholders on the corporate website. In those investee companies not controlled in which these policies are not applicable, the alignment of their own policies with those of the Group will be promoted through their representatives on their governing bodies.

The Governing Council is responsible for ensuring and overseeing the development of policies over time.

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

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

1.1.5. Metrics and targets

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

Information on the metrics that have been established in relation to each material sustainability matter is disclosed in the context of each of the topical standards throughout the report.

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

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

2. Environmental pillar

2.1. Sustainable finance taxonomy

Pursuant to the provisions of Regulation (EU) 2020/852 of the European Parliament and of the Council, on the establishment of a framework to facilitate sustainable investment (hereinafter, Taxonomy Regulation), the EROSKI Group, as an entity required to disclose consolidated non-financial information, has prepared this report in order to comply with the provisions contained in Article 8 of that Regulation.

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

This section of the report provides detailed information on the manner and extent to which the economic activities of the EROSKI Group are aligned with the criteria established in the EU Taxonomy, further developed through Delegated Regulation (EU) 2021/2178 and complemented by Delegated Regulations (EU) 2021/2139, 2022/1214, 2023/2485 and 2023/2486.

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

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

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

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

2.1.1.1. Eligible activities of the EROSKI Group

Within the framework of the Taxonomy Regulation applicability analysis, we have carried out an internal assessment of the economic activities conducted by the EROSKI Group, identifying those that are eligible under the regulations in force.

During this financial year 2025, with the aim of improving the traceability of the eligible activities analysis, we have implemented a new module in the Group's proprietary expenditure and investment management system. First, we identified which specific expenditure and investment items correspond to potentially eligible activities. In this way, we facilitate identification for all those responsible for such expenditure and investment for the review of invoices for the financial year by applying a single criterion.

Thus, we have identified the following economic activities carried out by the EROSKI Group during financial year 2025 as potentially eligible:

Table 23. Eligible activities of the EROSKI Group

Eligible activity	Description of the EROSKI Group activity	Objective to which it contributes
2.3 Collection and transport of hazardous and non-hazardous waste.	Separate collection and transport of non-hazardous waste in single or mixed fractions for preparation for reuse or recycling.	Transition to a circular economy.
4.16 Installation and operation of electric heat pumps.	Renovation of air conditioning systems in new store openings.	Climate change mitigation.
5.1 Repair, refurbishment and remanufacturing.	Repair, refurbishment and remanufacturing of goods, specifically the sports equipment repair services of FORUM SPORT, such as, for example, ski equipment, cycling equipment, rackets, weight machines, backpacks, lenses and watches.	Transition to a circular economy.
5.5 Collection and transport of non-hazardous waste in source-segregated fractions.	Collection and transport of waste for recycling and reuse, such as plastic waste and cardboard from commercial packaging, or by-products and organic waste.	Climate change mitigation.
6.5 Transport by motorcycles, passenger cars and light commercial vehicles.	Vehicle rental for worker mobility.	Climate change mitigation.
7.1 Construction of new buildings	Promotion of building construction projects.	Climate change mitigation.
7.2 Renovation of existing buildings	Construction and civil engineering works or preparation of such works.	Climate change mitigation.

Eligible activity	Description of the EROSKI Group activity	Objective to which it contributes
7.3 Installation, maintenance and repair of energy efficiency equipment.	Installation, maintenance and repair of LED lighting, insulation, heating, ventilation and air conditioning systems with high energy efficiency technologies.	Climate change mitigation.
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings.	Measurement equipment necessary for measuring electricity and water consumption. Maintenance or new installation of analysers/pulse concentrators.	Climate change mitigation.
7.6 Installation, maintenance and repair of renewable energy technologies, on site.	Photovoltaic installations.	Climate change mitigation.
8.1 Data processing, hosting and related activities.	Cloud-based systems, outsourcing of the personalized promotions environment and the virtual wallet system.	Climate change mitigation.

Following the analysis of invoices, each person responsible determines those invoices that meet the eligibility criteria, and then assesses them according to their level of alignment with the requirements for their consideration as environmentally sustainable.

The eligible activities for 2025 not included in the previous year's exercise are:

- 2.3 Collection and transport of hazardous and non-hazardous waste.
- 7.1 Construction of new buildings
- 7.2 Renovation of existing buildings

Likewise, in 2025 we have not included activity '5.2 Sale of spare parts' as an eligible activity, which was included in financial year 2024.

2.1.1.2. Alignment assessment

Following the determination of the eligibility of the different activities carried out by the EROSKI Group, we have analysed their alignment, considering each of the different technical criteria for the various activities, in accordance with Article 3 of Regulation 2020/852, specifically developed in Delegated Regulations 2021/2139 and 2023/2486.

At the EROSKI Group we have defined a questionnaire that allows us to assess the alignment of each of the activities, including the technical screening criteria for substantial contribution (hereinafter, TSC) and for do no significant harm. All of this is recorded in a form for each invoice in the new module of our Group's proprietary expenditure and investment management system. In addition, we have complemented the assessment with an organizational analysis of compliance with the established minimum social safeguards.

Assessment of substantial contribution and do no significant harm

In the assessment of substantial contribution, we have completed the questionnaire at invoice level. Each person responsible in the departments with eligible activities has validated the TSC requirements with the technical information of the corresponding projects in order to complete the questionnaire. The main conclusion is that compliance is achieved for the activities relating to:

- 5.5 Collection and transport of non-hazardous waste in source-segregated fractions.
- 7.3 Installation, maintenance and repair of energy efficiency equipment.
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings.
- 7.6 Installation, maintenance and repair of renewable energy technologies, *in situ*.
- 8.1 Data processing, hosting and related activities.

In compliance with the Do No Significant Harm (DNSH) principle with respect to any of the environmental objectives, at the EROSKI Group we have developed a strategic framework based on the implementation of specific policies aimed at the protection and promotion of sustainability, which are detailed in section [1.1.4.3](#) of the chapter 'ESRS 2 – General disclosures'. In this regard, the policies relevant to this alignment analysis are:

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

Additionally, to comply with the Climate Change Adaptation criteria, the climate change risk and opportunity analysis detailed in section [2.2.3.1](#) of the chapter 'ESRS E1 – Climate change' has been taken into account.

For all these reasons, all the activities that meet the substantial contribution criteria listed above would also comply with the do no significant harm criteria and, therefore, would be aligned with the EU Taxonomy.

Assessment of minimum social safeguards

In accordance with Article 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council, minimum social safeguards are understood as the set of procedures implemented by an entity carrying out an economic activity with the aim of ensuring compliance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights. These procedures must also ensure respect for the principles and rights enshrined in the eight fundamental conventions of the International Labour Organization (ILO) and observance of the International Bill of Human Rights.

In this regard, at the EROSKI Group we have developed an internal regulatory framework composed of various corporate policies aligned with international standards on human rights, good governance and regulatory compliance, which are detailed in section [1.1.4.3](#) of the chapter 'ESRS 2 – General disclosures'. For this minimum social safeguards analysis, in addition to our policy book, the following documents are of interest: Criminal Risk Prevention Plans, Codes of

Conduct, Internal Regulations, Collective Bargaining Agreements, Equality Plan 2023-2026 and others.

Additionally, at the EROSKI Group we have two Internal Reporting Channels, available to both workers and stakeholders, in order to ensure the secure and confidential communication of possible irregularities in the area of human rights and regulatory compliance.

The Codes of Conduct are the main instrument of corporate due diligence, enabling the prevention, detection and eradication of any irregular conduct that could violate human rights principles and current legislation. This instrument ensures that business operations are carried out in strict compliance with applicable laws and regulations.

Likewise, at the EROSKI Group we have Criminal Risk Prevention Plans, through which risks inherent to business activity are identified and mitigated, ensuring the implementation of adequate internal controls and the development of effective strategies and processes for criminal risk management.

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

2.1.1.3. Calculation of indicators

Following the analysis of eligibility and alignment, we have proceeded to calculate the various key indicators, with the aim of providing the information required in Article 8, paragraph 2, letter a), of Regulation (EU) 2020/852 of the European Parliament and of the Council, 18 June 2020.

In this context, we have paid special attention to eliminating any possible double counting in the allocation of the figures included in the numerator of the key performance indicators. To ensure the accuracy and reliability of the information reported, we have adopted a criterion for excluding duplications, prioritizing a single sustainability objective in those cases where certain economic activities could be linked to more than one of the environmental objectives defined in the Taxonomy Regulation. This methodology responds to the need to ensure coherence in the identification of activities aligned with the EU Taxonomy, thus avoiding undue inflation in the reported indicators.

We have considered all the companies and entities included in the Group in accordance with accounting standards for the preparation of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'. This ensures that financial and non-financial information complies with the sustainability and transparency requirements established in the regulations.

Calculation of eligible and aligned turnover percentage

Turnover refers to the net revenue obtained by a company through the sale of products or the provision of services during a given period, after deducting discounts, returns and other adjustments. In the context of Regulation (EU) 2020/852, the proportion of taxonomy-aligned turnover is calculated in accordance with Article 8, paragraph 2, letter a). This calculation is

based on the fraction of net turnover generated from economic activities considered environmentally sustainable according to the criteria established in the EU Taxonomy.

For financial year 2025 we report a figure of €3,976 thousand corresponding to category '5.5 Collection and transport of non-hazardous waste in source-segregated fractions'. As indicated in section [1.1.2](#), for 2025 we have considered revenue from waste sales within the ordinary revenue of the EROSKI Group.

As a result of this calculation, the degree of alignment and eligibility of this indicator is 0.07% relative to the EROSKI Group's turnover.

Calculation of eligible and aligned CapEx percentage

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

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

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

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

- 5.5 Collection and transport of non-hazardous waste in source-segregated fractions.
- 7.3 Installation, maintenance and repair of energy efficiency equipment.
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings.
- 7.6 Installation, maintenance and repair of renewable energy technologies, *in situ*.

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

Compared to last year, we have included activity 5.5. On the other hand, we have not considered all those activities for which there has been no investment in fixed assets.

Likewise, with regard to the denominator, in the case of the EROSKI Group as a non-financial company that applies International Financial Reporting Standards (IFRS), the base of the indicator must include investments, acquisitions or additions recorded under:

- IAS 16 Property, plant and equipment: €116,455 thousand.
- IAS 38 Intangible assets: €12,823 thousand.
- IAS 40 Real estate investments: €3,735 thousand.
- IFRS 16 Leases: €241,730 thousand.

For all these reasons, the degree of eligibility of this indicator is 3.10%, compared to 6.40% obtained in the previous financial year. In turn, the degree of alignment of this indicator is 0.45%, compared to 3.20% obtained in the previous financial year.

Calculation of eligible and aligned OpEx percentage

Operating expense or OpEx includes the recurring costs incurred by the company in the course of its normal operating activities. These may include expenses for maintenance, repairs, operating leases, supplies, energy, third-party services and other costs necessary for the day-to-day operation of the company.

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

The numerator will include operating expenses related to taxonomy-aligned activities, specifically including:

- 5.5 Collection and transport of non-hazardous waste in source-segregated fractions.
- 7.6 Installation, maintenance and repair of renewable energy technologies.
- 8.1 Data processing, hosting and related activities.

All of them are presented in relation to their substantial contribution to climate change mitigation. Compared to last year, activities 7.6 and 8.1 have been included.

Likewise, with regard to the denominator, the base of the operating expense indicator, which amounts to €86,568 thousand, includes all non-capitalized direct costs for the financial year in relation to:

- Research and development: €316 thousand.
- Short-term leases: €29,737 thousand.
- Maintenance and repairs: €56,515 thousand.

For comparative purposes, the degree of eligibility of this indicator is 7.85%, compared to 5.20% obtained in the previous financial year. With regard to the degree of alignment of this indicator, it is 3.71% compared to 0.38% obtained in the previous financial year.

2.1.1.4. Key performance indicators (KPIs)

Below, the proportion of turnover, CapEx and OpEx from products or services associated with taxonomy-eligible or taxonomy-aligned economic activities is presented. For KPI reporting purposes, we have adopted the templates of Annex II of Delegated Regulation (EU) 2026/73 of 4 July 2025.

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Table 24. Summary of KPIs

Financial year 2025															
KPI	Total (thousands of €)	Proportion of eligible activities (%)	Aligned activities (thousands of €)	Proportion of aligned activities (%)	Breakdown of taxonomy-aligned activities by environmental objective (%)						Proportion of enabling activities (%)	Proportion of transitional activity (%)	Non-assessed activities (%)	Aligned activities in 2024 (thousands of €)	Proportion of aligned act. in 2024 (%)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity					
Turnover	5,727,121	0.07	3,976	0.07	0.07	-	-	-	-	-	-	0.07	-	-	-
CapEx	374,743	3.10	1,700	0.45	0.45	-	-	-	-	-	0.45	0.00	-	7,522	3.20
OpEx	86,568	7.85	3,212	3.71	3.71	-	-	-	-	-	0.01	3.70	-	348	0.38

Table 25. Proportion of turnover by taxonomy broken down by activity

KPI: Turnover													
Financial year: 2025													
Economic activities		Proportion of eligible KPI (%)	Value of aligned KPI (thousands of €)	Proportion of aligned KPI (%)	Environmental objective of taxonomy-aligned activities (%)						Enabling activity (E)	Transitional activity (T)	Proportion of eligible KPI that is aligned (%)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Collection and transport of non-hazardous waste in source-segregated fractions.	CCM 5.5	0.07	3,976	0.07	0.07	-	-	-	-	-	-	T	100.00
Sum of alignment by objective					0.07	-	-	-	-	-			
Total KPI		0.07	3,976	0.07	0.07	-	-	-	-	-	-	0.07	100.00

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Table 26. Proportion of investments by taxonomy broken down by activity

KPI: CapEx														
Financial year: 2025														
Economic activities		Proportion of eligible KPI (%)	Value of aligned KPI (thousands of €)	Proportion of aligned KPI (%)	Environmental objective of taxonomy-aligned activities (%)						Enabling activity (E)	Transitional activity (T)	Proportion of eligible KPI that is aligned (%)	
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity				
Installation and operation of electric heat pumps.	CCM 4.16	0.16	-	-	-	-	-	-	-	-	-	-	-	
Collection and transport of non-hazardous waste in source-segregated fractions.	CCM 5.5	0.00	5	0.00	0.00	-	-	-	-	-	-	T	42.74	
Construction of new buildings.	CCM 7.1	0.90	-	-	-	-	-	-	-	-	-	-	-	
Renovation of existing buildings.	CCM 7.2	0.37	-	-	-	-	-	-	-	-	-	-	-	
Installation, maintenance and repair of energy efficiency equipment.	CCM 7.3	1.60	1.469	0.39	0.39	-	-	-	-	-	E	-	24.46	
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy efficiency of buildings.	CCM 7.5	0.06	224	0.06	0.06	-	-	-	-	-	E	-	97.70	
Installation, maintenance and repair of renewable energy technologies.	CCM 7.6	0.00	2	0.00	0.00	-	-	-	-	-	E	-	39.29	
Sum of alignment by objective					0.45	-	-	-	-	-				
Total KPI		3.10	1,700	0.45	0.45	-	-	-	-	-	0.45	0.00	14.50	

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Table 27. Proportion of expenses by taxonomy broken down by activity

KPI: OpEx Financial year: 2025													
Economic activities		Proportion of eligible KPI (%)	Value of aligned KPI (thousands of €)	Proportion of aligned KPI (%)	Environmental objective of taxonomy-aligned activities (%)						Enabling activity (E)	Transitional activity (T)	Proportion of eligible KPI that is aligned (%)
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Collection and transport of hazardous and non-hazardous waste (reported under 5.5).	CE 2.3	0.01	-	-	-	-	-	-	-	-	-	-	-
Repair, refurbishment and remanufacturing.	CE 5.1	0.05	-	-	-	-	-	-	-	-	-	-	-
Collection and transport of non-hazardous waste in source-segregated fractions.	CCM 5.5	4.14	2,917	3.37	3.37	-	-	-	-	-	-	T	81.45
Transport by motorcycles, passenger cars and light commercial vehicles.	CCM 6.5	1.68	-	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of energy efficiency equipment.	CCM 7.3	0.58	-	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of renewable energy technologies.	CCM 7.6	0.01	7	0.01	0.01	-	-	-	-	-	E	-	100.00
Data processing, <i>hosting</i> and related activities.	CCM 8.1	1.38	288	0.33	0.33	-	-	-	-	-	-	T	24.11
Sum of alignment by objective					3.71	-	-	-	-	-			
Total KPI		7.85	3,212	3.71	3.71	-	-	-	-	-	0.01	3.70	47.26

2.2. ESRS E1 – Climate change

2.2.1. Governance

2.2.1.1. Integration of sustainability-related performance in incentive systems (ESRS 2 GOV-3)

Section [1.1.2.3](#) of 'ESRS 2 – General disclosures' details that in our remuneration model there is no variable remuneration in any position, and therefore the Administrative, Management and Supervisory bodies of the EROSKI Group do not have incentive systems for sustainability matters, including those related to climate change, nor for other matters or objectives.

2.2.2. Strategy

2.2.2.1. Transition plan for climate change mitigation (E1-1)

At the EROSKI Group we have been making progress for years in reducing greenhouse gas (GHG) emissions in our operations, consistent with our values of environmental, economic and social responsibility, with our 10 Commitments for Health and Sustainability to 2025 and with the new 5 Commitments With You to 2030. Thus, we have defined various targets in this regard over the years as mentioned later in section [2.2.4.1](#) of this chapter.

In this context, in 2021 we took a further step by committing to being carbon neutral by 2050, aligned with the Sustainable Development Goals approved 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 on Responsible Food Business and Marketing Practices. Subsequently, in 2024, the Board of Directors of the EROSKI Group approved the intermediate targets that make up our roadmap towards that carbon neutrality and which have been defined according to the Science Based Targets initiative (SBTi) methodology, which allows us to ensure that they are science-based and compatible with limiting global warming to 1.5 °C. Thus, we have set out to achieve a minimum reduction of our emissions of 90% by 2050 compared to the base year 2023, prior to offsetting the remaining emissions. In addition, as an intermediate milestone, we have the target of achieving a 42% reduction in our emissions by 2030 in scopes 1, 2 and 3, compared to the base year 2023.

Since 2017 we have been reporting our carbon footprint in the annual Non-Financial Information Statement, which has enabled us to quantify progress towards the targets set. Until 2023, we only had the results for scope 1 and 2, and a small part of scope 3, in which upstream transport was the most significant activity included. Considering that available information, the reduction in GHG emissions achieved was 36% compared to 2017. This improvement was made possible mainly thanks to the various energy efficiency measures implemented. Since financial year 2024, we have reported the complete organizational carbon footprint, with all scope 3 categories calculated, as detailed in section [2.2.4.3](#) of this chapter. The reduction achieved in financial year 2025 compared to financial year 2023 is 27%, which means having exceeded 65% fulfilment of the intermediate target of reducing 42% by 2030.

In section [2.2.3.3](#) of this chapter we detail the main levers we have deployed for climate change mitigation, which we summarize below according to whether they contribute to scope 1, 2 or 3 of our carbon footprint.

Table 28. Climate change mitigation levers

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

In addition to these levers already deployed and in which we will continue to deepen, within the use of renewable energies, we foresee the acquisition of guarantees of origin in the medium and long term that will allow us to achieve our target for 2030 for scopes 1 and 2.

These aforementioned actions constitute the transition plan for climate change mitigation that we are developing to achieve decarbonization consistent with our commitments and to ensure the organization's resilience to risks in this area. The plan will be integrated into the organization's strategy following its approval in the first half of financial year 2026 by the competent governing bodies.

The plan will also cover actions linked to our value chain, given that category '3.1. Goods and services' of our footprint accounts for 62% of our GHG emissions and, therefore, its improvement is essential for achieving our objectives. Thus, we will focus on our product supplier companies

to drive them to measure and communicate their footprint and to set science-based targets aligned with limiting global warming to 1.5°C.

Regarding possible locked-in GHG emissions, for scope 1 and 2 these are focused on the refrigerant systems used in our centres, which, as we have mentioned, are being progressively replaced with less polluting ones. However, the percentage they represent of the total footprint is so low that it is not considered significant.

On the other hand, it should be noted that currently the EROSKI Group is not included in the EU Paris Agreement-aligned benchmarks.

2.2.2.2. Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)

The climate-related impacts, risks and opportunities considered material according to the double materiality analysis are detailed in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'. Regarding the two risks considered material in that analysis for climate change mitigation, penalties for excess emissions and costs for emission rights, they can be classified as transitional insofar as they arise from potentially stricter regulatory changes that could translate into an impact on our profitability and competitiveness in the market. Likewise, the risk of energy price volatility has been identified as material for energy-related matters, which is also considered a transition risk.

Climate resilience analysis

On the other hand, the climate resilience analysis that we have carried out at the EROSKI Group identifies, assesses and manages the risks and opportunities related to climate change through a robust and structured methodology, with the aim of determining how those factors impact the Group's overall strategy, its governance, supply chain and operations.

Assessment of climate risks and opportunities

First, the process of identifying and prioritizing risks and opportunities is carried out in accordance with the new IFRS S2 standard of the International Financial Reporting Standards, which is described in section [2.2.3.1](#) of this chapter. It details the climate scenarios and time horizons considered for the study.

In the case of physical climate risks, the trajectory of climate variables has been analysed to estimate the probability of occurrence of adverse climate events at the locations of our centres. For example, if an increase in average temperature, precipitation and wind is detected at a specific location, it is possible that the probability of extreme weather events may also increase, which could represent significant risks for our operations, as they can affect both our facilities and our customers.

With regard to transition risks and climate opportunities, the analysis covers technological and market aspects, taking into account, among others, possible changes in customer behaviour patterns, as well as expected variations in commodity prices linked to climate action initiatives.

This provides us with a comprehensive understanding of the regulatory and market factors that could influence our position and performance directly or through impacts on our value chain, enabling precise and proactive strategic planning.

In both cases, the subsequent prioritization of the identified risks and opportunities has been carried out based on their severity, considering the potential impacts they could have on the locations where the company operates or on the organization as a whole. This approach enables the identification of the company's baseline vulnerability and the quantification of possible adverse effects.

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

Transition risks

- **TR-1: New climate regulation.** The implementation of carbon targets, carbon pricing and other stricter environmental regulations may generate additional costs and modify the Group's operating parameters. The main areas of impact include operational changes, sustainability investments and adaptation to new market expectations.
- **TR-2: Increase in raw material prices.** Climate change can significantly impact the prices of the products that the EROSKI Group markets, mainly due to the reduction in agricultural productivity caused by rising temperatures, extreme weather events such as droughts and floods, and the migration of pests, which generates scarcity and increases the cost of key products such as fruit and vegetables. In addition, water scarcity resulting from extreme weather conditions could raise its price and restrict its use, increasing the company's operating costs. Likewise, the energy transition and climate regulations may raise the price of energy, impacting the EROSKI Group's logistics and operating costs.

Physical risks

- **PR-2: Heavy rainfall and storms.** Heavy rainfall and storms can have a considerable financial impact on the EROSKI Group, especially in areas with high exposure to flooding. The main effects include damage to store infrastructure, which could entail costly repairs and periods of inactivity; power supply disruptions affecting the preservation of perishable products, generating economic losses; delays in the supply chain due to flooding of transport routes, which can lead to stock shortages and affect sales; operational risks at fuel stations and logistics platforms due to damage to critical infrastructure; and an overall reduction in customer traffic, with an impact on profitability and the achievement of commercial objectives.

Climate opportunities

- **O-1a: Improvement of energy efficiency in facilities.** Investment in clean technologies, such as renewable energies, energy storage and energy efficiency solutions, represents a significant opportunity for the EROSKI Group. As the prices of these technologies continue to decrease and supportive government policies expand, the Group can benefit from higher returns on our long-term investments.

Once the significant climate risks and the potential impacts they can generate directly on our operations or through effects on the value chain have been identified and classified, we have begun the analysis of the possible financial impacts that could arise if they materialise, together with the economic benefits associated with the identified opportunities. We analyse both the direct and indirect effects of each priority risk or opportunity, based on the defined scenarios and time horizons. The quantitative assessment focuses on the residual risk and potential benefit, and provides a realistic view of the organization's situation at the time of the analysis, following the implementation of mitigation measures or the leveraging of opportunities.

The qualitative results of the financial impact analysis of climate risks and opportunities are presented below. In future reporting periods, it is anticipated that the quantitative financial impacts of IROs related to climate change will be incorporated into the report.

Table 29. Potential financial impacts arising from climate risks and opportunities

Impact areas	Assets	Expenses	Revenue
TR-1: New climate regulation			
Loss of revenue	Restrictions on the use of fossil fuels such as petrol and diesel, which will reduce demand for these products.	Increase in operating costs when seeking sustainable alternatives, such as diversification towards complementary services for sustainable mobility.	Decrease in revenue due to the reduction in demand for fossil fuels.
Increase in operating expenses	-	Investments in sustainable refrigeration technologies, the need to establish closer collaborations with suppliers and implement strategies to reduce the use of single-use plastic packaging or improve its selective collection.	Increase in operating costs related to sustainability management and regulatory compliance.
Capital investments	-	Significant investments to diversify the offering towards more sustainable solutions. This includes the installation of charging points for electric vehicles and the development of complementary services that address the needs of sustainable mobility.	-
Strategic and reputational impacts	-	Development of internal capabilities and audits to adequately manage sustainability data.	Risk of loss of trust from customers and strategic partners in the event of non-compliance with regulations, affecting reputation and, consequently, sales.
TR-2: Increase in raw material prices			

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Impact areas	Assets	Expenses	Revenue
Increase in operating costs	Restrictions on the use of fossil fuels such as petrol and diesel, which will reduce demand for these products.	Increase in operating costs when seeking sustainable alternatives, such as diversification towards complementary services for sustainable mobility.	Decrease in revenue due to the reduction in demand for fossil fuels.
Pressure on profit margins	-	Need to establish closer collaborations with suppliers and implement strategies to reduce the use of plastic packaging, in addition to investments in sustainable refrigeration technologies.	Impact on market price competitiveness due to the pass-through of cost increases to prices.
Impact on the supply chain	-	Increase in value chain costs due to lower efficiency as a result of chronic physical risks that limit production, delay product delivery and complicate the management of the quality and preservation of perishable products.	Loss of revenue due to lack of product availability.
PR-2: Heavy rainfall and storms			
Damage to store infrastructure	Structural damage and recovery of affected stores.	Increase in operating expenses for repairs.	Decrease in revenue due to loss of operability during closure periods
Power supply disruptions	Loss of temperature-sensitive inventories due to lack of adequate refrigeration.	Increase in costs for temporary solutions, such as generator rental.	Reduction in sales due to the inability to maintain products in optimal conditions.
Supply chain delays	-	Increase in logistics costs due to alternative routes or temporary solutions for supply.	Loss of revenue due to stock shortages in stores, affecting sales and customer satisfaction.
Operational risks at fuel stations and logistics platforms	Structural damage to critical infrastructure, such as fuel stations and logistics centres.	Increase in operating costs due to repairs and loss of efficiency.	Possible reduction in sales due to the inability to operate at these facilities.
Reduction in customer traffic at commercial premises	-	-	Decrease in sales revenue due to lower customer footfall during extreme weather events.
O-1a: Improvement of energy efficiency in facilities			
Reduction of operating costs	-	Significant decrease in operating costs due to energy optimization and the adoption	Possible sale of surplus energy.

Impact areas	Assets	Expenses	Revenue
		of renewable energies, such as solar panels, which reduces dependence on costly energy sources.	
Improvement of brand sustainability and reputation	-	-	Increase in revenue through the strengthening of the sustainable brand image, attracting an audience more committed to environmental practices.
Increase in operational resilience	More efficient and sustainable facilities and systems.	-	-

Integration of climate resilience into corporate strategy

This comprehensive approach to risk and opportunity assessment offers a detailed and complete perspective on the challenges and potential benefits for the organization. As a result, it facilitates informed and strategic decision-making, enabling the effective management and mitigation of risks, as well as the sustainable leveraging of opportunities.

In this context, it is worth noting that, while climate scenarios are a valuable tool for strategic planning, their use entails a series of inherent uncertainties. The main uncertainty lies in the unpredictability of global policies and the speed of the energy transition, factors that directly affect the viability and accuracy of each scenario. These scenarios are built on assumptions about future decisions, as well as social and technological changes, which may differ significantly from what occurs in practice.

Furthermore, although the scenarios offer global projections on the impact of climate change and the availability of key resources, such as water and energy, local conditions may differ considerably. This disparity adds an additional layer of uncertainty when adapting specific strategies, as the effects of climate change may manifest differently at a regional level, affecting the availability of resources in ways not foreseen by global models. For all these reasons, at the EROSKI Group we will maintain a flexible strategy and regularly update our plans based on new climate, economic and regulatory information.

With the risks and opportunities identified and assessed according to current climate scenarios, at the EROSKI Group we are developing adaptation and mitigation strategies that can serve as action plans to address climate risks and maximize the benefits of climate opportunities, as set out in section [2.2.3.3](#) of this chapter.

Thus, at the EROSKI Group we have begun to progressively integrate climate resilience into our corporate strategy, with the aim of ensuring that the risks associated with climate change and the need for long-term adaptation are considered in strategic and operational decisions. To this end, we have incorporated resilience into our policies and governance model, which are detailed in the chapter 'ESRS 2 - General disclosures', in sections [1.1.4.3](#) and [1.1.2](#).

Table 30. Climate risk and opportunity management mechanisms

Description of the risk or opportunity	Potential impact on the EROSKI Group	Management mechanisms
Acute physical risks		
PR-2: Heavy rainfall and storms	• Deterioration of infrastructure and structural damage. • Power supply disruptions • Increase in repair and maintenance costs. • Logistics and transport difficulties • Flooding of facilities. • Reduction in customer traffic due to access obstruction.	• Water stress and water risk analysis and management in alert situations. • Omnichannel strategy to guarantee shopping for our customers.
Transition risks		
TR-1: New climate regulation	• Increase in operating costs arising from adaptation to and compliance with new climate regulations. • Strategic and reputational impacts due to non-compliance with regulations. • Transport difficulties and loss of revenue at fuel stations due to restrictions on the use of fossil fuels.	• Installation of charging stations for electric vehicles and electric fuel stations. • Optimization of logistics and transport operations. • Progressive renewal of refrigeration plants. • Eco-design in containers and packaging. • Food Waste Prevention Plan. • Circular waste management. • Regulatory compliance framework.
TR-2: Increase in raw material prices	• Increase in operating costs arising from the rise in raw material and energy prices. • Reduction in resources and productive capacity in the value chain (possible stock shortages). • Reduction in profit margins. • Reputational impacts from passing on price increases to consumers.	• Efficiency improvement through automation, management of agreements at adequate prices, participation in strong alliances... • Diverse supply chain with a strong presence of local supplier companies. • Support for local suppliers to improve their sustainability. • Incorporation of products with external sustainability certifications, which may be more resilient to climate change.
Opportunities		
O-1a: Improvement of energy efficiency in facilities	• Reduction of operating costs	• Adaptation of processes and facilities for greater eco-

Description of the risk or opportunity	Potential impact on the EROSKI Group	Management mechanisms
	- Improvement of brand sustainability and reputation - Process optimization - Increase in operational resilience	efficiency and use of renewable energies

2.2.3. Impact, risk and opportunity management

2.2.3.1. Description of the processes to identify and assess material climate-related impacts, risks and opportunities (ESRS 2 IRO-1)

At the EROSKI Group, we employ a systematic process to identify and assess material impacts, risks and opportunities (IROs), including those associated with climate. This process is described in section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures'. Within this double materiality analysis process, which includes the identification and assessment of IROs, affected stakeholders have been involved through consultations, as also described in the same section.

Analysis of climate risks and opportunities in accordance with IFRS S2

In addition to the IRO identification process carried out through the double materiality analysis, at the EROSKI Group we conducted in 2024 a specific analysis of the climate risks and opportunities it faces, in accordance with voluntary reference standards in this area. Specifically, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the new standard of the International Financial Reporting Standards, IFRS S2, which incorporates and integrates these recommendations and has become the global standard for climate-related financial disclosures. Furthermore, it complies with the do no significant harm (DNSH) criteria related to climate adaptation, established in Appendix A of Delegated Regulation (EU) 2021/2139, in relation to the European Taxonomy.

Scope and time horizons

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

- **Short term (0-3 years):** the choice of this time horizon responds to the need to manage immediate and recurring climate risks that can have a disruptive impact on operations. Extreme weather events (droughts, floods, heatwaves) are already increasing in frequency and intensity, directly affecting the production, transport and storage of key materials. In addition, emerging climate regulations tend to have tight implementation deadlines, requiring swift action to ensure regulatory compliance.
- **Medium term (4-10 years):** this time horizon has been selected due to the expected consolidation of international and regional regulations related to climate change, such as the Carbon Border Adjustment Mechanism (CBAM), which will directly affect the production and export costs of products with a high carbon footprint. Furthermore,

during this period, a tightening of emissions standards is expected, which will require significant structural changes in production processes to maintain competitiveness.

- **Long term (more than 10 years):** the choice of this time horizon is motivated by scientific projections on climate change that foresee irreversible impacts on weather patterns and resource availability. The scarcity of natural resources (water, fossil fuels) and the sustained increase in carbon-related costs represent structural risks to the viability of the traditional business model. In addition, international regulations are expected to evolve towards climate neutrality, requiring the adoption of disruptive technologies, such as carbon capture and storage (CCS), to mitigate residual emissions that cannot be eliminated through other measures.

These time horizons are those commonly used for climate-related risk and opportunity analyses and differ from those presented for the rest of the report in section 1.1.2 of the chapter 'ESRS 2 - General disclosures', in which the long term covers more than 5 years. This difference in criteria is due to the fact that an analysis of the evolution of climate variables and the effects of policies and the market on climate requires longer timeframes than those of an organization's ordinary strategic management. A five-year climate analysis would not be representative of the risks that could affect our organization due to global warming, nor would it be sufficient for a robust climate resilience analysis.

Climate scenarios used

At the EROSKI Group, we have adopted the use of climate scenarios SSP1-2.6 (Sustainability), SSP2-4.5 (Intermediate Stability) and SSP5-8.5 (High Development with Emissions) as the basis for planning our long-term business strategy. These Shared Socioeconomic Pathways (SSP) describe alternative futures of economic development up to 2100 based on different evolutions of climate policies and mitigation levels achieved. The characteristics of those we have selected are presented below.

Table 31. Climate scenarios

Climate scenario	SSP1-2.6 (Sustainability)	SSP2-4.5 (Intermediate stability)	SSP5-8.5 (High emissions)
Temperature increase by 2100	1.5°C	1.7 - 3°C	4 - 5°C
Global policies and actions against climate change	Oriented towards sustainability, social equity and environmental conservation	Moderate. There is a balance between economic growth and environmental concerns	Limited.
Impact	Rapid adoption of clean technologies, greater energy efficiency and significant changes in consumption patterns.	Gradual shift towards cleaner technologies	Significant increase in GHG emissions due to rapid economic growth and high energy demand, driven by the intensive use of fossil fuels

These three scenarios, developed on the basis of scientific research and supported by international organizations, cover a broad spectrum of possibilities and allow us to have a comprehensive and diverse view of possible global futures in terms of policies, technology and sustainability, in order to have robust planning in the face of climate change. Thus, scenario SSP1-2.6 is equivalent to compliance with the Paris Agreement, while scenario SSP2-4.5 is more aligned with the current state of climate policies and, therefore, is the one that best fits the IFRS S2 standard. In this context, we have also considered for the assessment of transition risks:

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

Identification of risks and opportunities

Determination of likelihood of occurrence

The preliminary identification of risks and opportunities is carried out through an analysis of the likelihood of their occurrence, considering the type of activity of the EROSKI Group and its geographical distribution. This process adopts a dual approach that differentiates, on the one hand, physical risks and, on the other, transitional risks and opportunities, as they require distinct methodologies.

- **Physical risks (acute and chronic):** based on the 29 relevant physical risks detailed in Appendix A of the European Taxonomy Regulation, we have carried out a detailed analysis of the evolution of climate variables at each of the locations where we operate. To this end, we have used geographic information system (GIS) *software* fed with information from the maps of the Intergovernmental Panel on Climate Change (IPCC) for the climate scenarios described in the previous section in the short, medium and long term. Based on these variables, we have developed hypotheses based on comparisons between global averages and specific historical information for the geographical coordinates of our centres. This enables the calculation of the likelihood of risk occurrence through the analysis of individual or combined climate variables, facilitating a precise assessment according to each time horizon.
- **Transitional risks and opportunities:** we have carried out an exhaustive analysis of current and emerging climate regulation, and its possible impact on the Group in the short, medium and long term has been assessed. In addition, we have examined in detail trends in sustainability and climate action, both globally and within the sector. As a result, 9 possible transitional risks and 8 opportunities have been identified. Based on this qualitative analysis, we have carried out an extrapolation process to convert the qualitative assessments into numerical estimates that allow the identification of the risks and opportunities with a higher or lower likelihood of materialising. The valuations are

weighted according to the evolution of the carbon price, in order to include a climate scenario perspective in the assignment of values.

Based on this assessment, we have applied an initial selection criterion to focus on those risks and opportunities with a moderate or high likelihood of occurrence. Subsequently, we have prioritized the 2 physical risks, 3 transitional risks and 8 opportunities selected based on the severity of the impact they may generate on the organization.

Determination of impact severity

This prioritization was carried out through an assessment conducted by representatives of the various affected areas and business units of the EROSKI Group. To this end, we took into account the potential financial impact of the inherent risk that could arise from its occurrence, without including current or future mitigation or adaptation actions. Thus, the interdisciplinary team considered exclusively the potential impact that a risk would have if it affected a specific facility or the business as a whole. In addition to the severity assessment, the experiences where the risk had previously materialised and the response and mitigation measures applied were also considered, in order to analyse the residual risk of the most significant inherent risks.

This process was carried out through questionnaires and interviews with this interdisciplinary working group, who ultimately assigned a quantitative severity level to the impacts of climate risks and opportunities, following the criteria established below to minimize subjectivity in responses:

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

Finally, climate risks and opportunities are classified according to the likelihood of occurrence and the severity of impact using heat maps that enable the assessment of the level of risk and opportunity in each case and facilitate informed decision-making for their management. In light of all this, we have identified one physical risk, two transitional risks and one opportunity as priorities, as detailed in section [2.2.2.2](#) of this chapter.

Assessment of financial impacts

The risk and opportunity assessment process at the EROSKI Group is carried out with the aim of understanding how these may affect the organization and, in particular, its various business units. This process focuses both on identifying the risks that could threaten the company's operational and financial stability, and on highlighting the opportunities that could generate benefits. To this end, we use two complementary approaches: a qualitative assessment that allows the formation of a hypothesis about the potential impact and a quantitative assessment that, where possible, offers a more detailed financial analysis.

- **Qualitative assessment:** in this phase, we establish a detailed hypothesis about how each risk or opportunity could affect the business. The analysis focuses on identifying the possible effects that the materialisation of these risks or opportunities could have on the various areas of the organization. This exercise enables an understanding of how

such events could influence operations, strategy, reputation and financial results, without the need for an exact calculation. During this assessment, the main impacts that the risks or opportunities could generate if they were to materialise are described. The possible financial and operational consequences are examined, constructing a scenario that offers an overall view of the repercussions on the business. This phase is fundamental for anticipating key effects and facilitating strategic decision-making on how to mitigate risks or leverage opportunities, although without a precise numerical analysis at this stage.

- **Quantitative assessment:** in the second phase, a more in-depth analysis of the possible financial impacts that could arise in the event of risk materialisation is carried out, as well as the economic benefits derived from the identified opportunities. During this stage, both the direct and indirect impacts caused through the value chain that each risk or opportunity could have on the organization are considered, using the three specific scenarios and previously defined time horizons. The quantitative assessment focuses on the residual risk and potential benefit, providing a realistic analysis that reflects the company's situation after the implementation of mitigation or leveraging measures. It should be noted that this quantitative assessment is not mandatory under the IFRS S2 standard, unless the data and information necessary for its calculation are available.

The results of the qualitative financial impact analysis are presented in section [2.2.2.2](#) of this chapter, and include the possible effects on the organization's operations resulting from the materialisation of the risks and opportunities identified in its supply chain and customer base.

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

The values and principles of our corporate culture are materialised in a set of practices and policies that foster an environment of responsibility and regulatory compliance involving the entire EROSKI Group. In section [1.1.4.3](#) of the chapter 'ESRS 2 - General disclosures', the range of existing policies within the EROSKI Group can be consulted, as well as a description of their scope of application, their approval procedure and monitoring by the organization's governance bodies and the mechanisms for disclosure to stakeholders. In this chapter, we include a description of the fundamental content of our Climate Change Mitigation and Adaptation Policy, which is aligned with the Sustainable Development Goals (SDGs), in particular with affordable and clean energy (SDG 7), industry, innovation and infrastructure (SDG 9), responsible consumption and production (SDG 12) and climate action (SDG 13).

Climate Change Mitigation and Adaptation Policy

At the EROSKI Group, we have the conviction that caring for our natural environment is fundamental to the success of our business. Furthermore, we are aware of our unwavering responsibility towards the environment and we also wish to promote this commitment throughout our value chain. Consistent with this, we have set ourselves the goal of becoming a carbon-neutral company by 2050 and have defined our Climate Change Mitigation and Adaptation Policy. Accordingly, we summarize its principles in terms of the following areas:

- **Climate change mitigation:** we are committed to defining and evaluating emissions reduction targets aligned with the objectives of the Paris Agreement and in accordance with future science-based updates, as well as to developing a transition plan that incorporates them. In addition, we will make progress in replacing current refrigerants with others of lower global warming potential, in renewing the transport fleet with vehicles with lower GHG emissions, and in circular waste management. Likewise, we aim to drive innovation in more efficient technologies that are less GHG emissions-intensive and to progressively introduce them in our facilities.
- **Climate change adaptation:** we are committed to integrating climate change into internal strategic planning and decision-making processes, as well as into the analysis, management and reporting of climate risks, in accordance with reference standards such as IFRS S2. In this regard, we will establish an environmental management system for the EROSKI Group that facilitates the assessment, analysis, management and reduction of environmental risks, as well as the improvement of resource management and the optimization of investments and costs, incorporating the relevant climate variables. In addition, we wish to contribute to raising awareness and building capacity on climate change among our stakeholders and society at large, in order to enhance climate change mitigation and adaptation across the entire value chain.
- **Energy efficiency:** we promote the efficient and responsible use of energy, as well as habits that support this practice, involving stakeholders. Accordingly, we will continue to advance in the installation of LED lighting and the implementation of automated energy consumption control systems.
- **Deployment of renewable energies:** we are committed to continuing the transition to renewable energy supply, either through the energy we procure or through the installation of photovoltaic panels or other renewable sources.

The Sustainability Department oversees the implementation and compliance of this Policy in collaboration with those departments involved in achieving the objectives and targets set, and reports to the Sustainability Committee. The latter reports to the Board of Directors on the execution of said objectives and any deviations, suggests improvements in the matter it deems appropriate, and submits the proposal for the annual review of objectives related to climate change within the framework of the approval of the Management Plan. For its part, the Audit and Compliance Committee oversees the effectiveness of the internal control and risk management system for the objectives in this area.

It is also worth highlighting the Water and Marine Resources and Sustainable Fishing and Aquaculture Policies, which are detailed in section [2.3.1.2](#) of the chapter 'ESRS E3 - Water and marine resources', and the Circular Economy Policy, which is detailed in section [2.4.1.2](#) of the chapter 'ESRS E5 - Resource use and circular economy', insofar as they include commitments that contribute to climate change mitigation.

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

Climate change mitigation

In line with our Climate Change Policy and the decarbonisation targets we have set, detailed, respectively, in sections [2.2.3.2](#) and [2.2.4.1](#) of this chapter, at the EROSKI Group we have an extensive track record in implementing measures for climate change mitigation, primarily through energy efficiency actions and the optimization of our logistics and transport activities. In section [2.2.2.1](#) of this chapter, we have mentioned both the progress achieved in reducing our carbon footprint and the main actions by decarbonisation lever that we implement, which we detail below. Additionally, the reductions achieved in 2025 for each scope and category of the carbon footprint are presented in section [2.2.4.3](#) of this chapter.

Energy efficiency

Innovative and eco-efficient supermarkets and hypermarkets

Our efficient and sustainable centre model for the supermarket and hypermarket businesses has four lines of work in relation to energy efficiency, each with different potential actions: refrigeration, lighting, air conditioning and monitoring. Of these, the actions prioritized in 2025 and in the medium term for implementation at the centres are:

- **Closing of refrigerated display units:** the use of doors prevents cold air from escaping into the sales area, which considerably reduces energy consumption, improves food preservation and increases the feeling of comfort in the store. Furthermore, these doors are innovative due to their low thermal conductivity and the absence of frames, which allows a panoramic view of the products. 94% of the centres already have this measure implemented.
- **CO₂ refrigeration plants:** through a CO₂ system, which is a natural refrigerant, greater performance in terms of refrigeration is achieved. This refrigerant achieves greater energy efficiency and a lower impact on climate warming. Furthermore, it is safer, as it is neither flammable nor toxic. This action is the most challenging to carry out among those prioritized due to the high level of economic investment required, and therefore its progress will be made gradually over the coming years. The current implementation level is 21%, representing an increase over the course of the financial year of 4 percentage points compared to the data from the previous year.
- **LED lighting:** this lighting system is more efficient and also provides greater visual comfort. 98% of the EROSKI Group's supermarkets and hypermarkets already have this measure, although its level of implementation in the sales area is practically 100% (it still needs to be incorporated in changing rooms, offices, warehouses, etc.). Furthermore, in those centres with natural light contribution in the sales area, lighting is regulated, thereby optimizing its use.
- **Automated management system:** with this management system, we control the operation of the main consumption items, such as lighting, ovens and air conditioning, among others, which are likely to be left on during off-peak hours and public holidays. This system is capable of disabling their operation outside the established opening

hours and calendar. 67% of the centres already have this system, representing an increase of 4% compared to 2024.

- **Submetering:** within the efficient management of centres, it is necessary to measure the main electrical consumption items, such as general consumption, industrial refrigeration and air conditioning among others, so that the evolution of these can be monitored and controlled. 71% of the EROSKI Group's supermarkets and hypermarkets have implemented this measure, 2% more than in 2024.

Overall, considering all prioritized actions and establishments, we are at a 74% implementation level of the new model, representing an increase of 9% compared to 2024.

Logistics and transport activities

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

- **More efficient platforms:** in the same line as mentioned for the stores, we implement measures such as LED lighting, presence detectors, temperature robots and the use of natural light. In relation to this line of action, it is worth noting that our new platforms at ZAL Port de El Prat de Llobregat (Barcelona) in Barcelona and Júndiz-Berria (Vitoria-Gasteiz) hold LEED Gold certification, which guarantees the application of eco-efficiency criteria in their construction.
- **Optimization of transport process efficiency:** we seek to minimize the distances travelled and the number of trucks needed for the transport of the products marketed between supplier companies, our platforms and the establishments. To this end, our distribution model is based on a capillary logistics structure that carries out transport from platform to store, avoiding movements between establishments, through our national network of platforms and shuttle services that facilitate load consolidation. In addition, we also highlight the following lines of work:
 - Improvement in efficiency processes for a greater increase in truck fill rates and reduction of kilometres, also taking into account empty kilometres. Some examples of actions in this regard are the use of double-deck semi-trailers or the SpaceInvader system, to make better use of the useful pallet height. Thanks to these and other measures, we have an average truck occupancy rate of 75%.
 - Route optimization system across the entire network, both in distribution and in *in-bound* transport, purchasing at source from suppliers, with a particular focus on last-mile distribution.
- **More efficient vehicles:** we incorporate vehicles with lower fuel consumption per kilometre and per pallet transported. Our actions in this regard are:
 - Renewal of fleet vehicles, progressively eliminating the oldest trucks and incorporating vehicles with Euro6 engines. Thus, in 2025, 84% of the kilometres travelled were with Euro6 vehicles, representing an increase of 3% compared to the previous year.
 - Use of duo-trailer trucks for medium and long-distance transport, which emit less GHG than separate trucks.

Leisure and sport business

At FORUM SPORT, we highlight the following actions to improve energy efficiency:

- **More efficient stores:** we incorporate actions such as the implementation of LED lighting in the sales area, currently in 22% of our stores, and submetering, already available in 54% of the centres.
- **More efficient logistics:** we are testing a new system for optimizing replenishment and internal transport, to be more efficient and minimize the environmental impact associated with internal merchandise movements.

Refrigerants with lower global warming potential

As mentioned in the energy efficiency section, we are progressively replacing the refrigerants in our cold chain systems that have higher global warming potential with less polluting alternatives. This significantly reduces the impact on GHG emissions generated when leaks of these gases occur and enables us to comply with the new European F-gas regulation.

Fuel substitution

We have incorporated vehicles running on alternative fuels such as liquefied and compressed natural gas into our goods transport activities.

Use of renewable energies

We are also working on installing photovoltaic panels at centres whose rooftops are viable, although this is not a priority lever of the new energy model due to the complexity of implementation at our establishments given the technical restrictions involved.

Throughout this financial year, 23 plants have been installed, bringing the total to 46 plants and an installed capacity of 7.2 MW. In the coming years, we will continue to advance in this type of initiative, both in stores and at distribution platforms.

Electrification

Regarding sustainable mobility, at the EROSKI Group we are working to respond to the needs of our customers and workers, as well as to comply with the requirements of European regulations, through the progressive installation of electric vehicle chargers at our centres, headquarters and fuel stations. In this context, in 2024 we signed a framework agreement with Iberdrola to address this need. Thanks to this agreement, we will install approximately 1,000 charging points for electric vehicles, powered by 100% green energy from renewable sources with a guarantee of origin (GoO) certificate, at around 300 of our locations.

On the other hand, electrification in logistics activities is mainly limited to last-mile distribution, for which we are progressively incorporating electric vehicles. In 2025, we added two new trucks for distribution from our fresh products platform in Amorebieta (Bizkaia) to some supermarkets in Bilbao, in addition to the two electric trucks already available since 2022 in Pamplona and since 2024 in Bilbao, respectively. Furthermore, at FORUM SPORT we have deployed 100% electric vehicles for online order deliveries, which allows us to reduce the emissions associated with this type of commerce and improve delivery efficiency. These efforts contribute to improving urban logistics, with a lower impact not only in terms of GHG emissions, but also in terms of air pollution and noise. In this regard, it is worth mentioning that we have agreed delivery protocols with several municipal authorities, including the validation of authorisations.

Sustainable mobility of workers

We have increased the number of remote working days for staff at the organization's headquarters, as an improvement to the hybrid working model we already had in place, which allows a combination of on-site and remote work to reduce the commuting of workers. This contributes to reducing the impact of *in itinere* commuting on the Scope 3 carbon footprint, in addition to facilitating work-life balance. We have also implemented other measures such as expanding bicycle parking facilities and electric vehicle parking with charging points, and promoting car-sharing.

Reduction in resource use and circular economy measures

In section [2.4.1.3](#) of the chapter 'ESRS E5 – Resource Use and Circular Economy', we include details of various actions that contribute to reducing the impact of our Scope 3 emissions, such as:

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

Additionally, in section [2.3.1.3](#) of the chapter 'ESRS E3 – Water and marine resources', we describe actions related to the reduction of water consumption in our operations.

Supply chain decarbonization

Our carbon footprint depends largely on the impact of the products we sell, as detailed in section [2.2.4.3](#) of this chapter. Therefore, advancing the decarbonization of our supply chain is key.

To date, we have carried out various actions to improve the sustainability of our products. For example, by incorporating specific requirements for production systems or external sustainability certifications into the purchasing requirements for some of our own brands, as well as in other products in our commercial offering. The most significant advances in this area are included in section [2.4.1.3](#) of the chapter 'ESRS E5 – Resource use and circular economy'.

Additionally, we support local producer companies, which are generally smaller and have fewer resources for a transition towards products with a lower carbon footprint. We offer them training content and participation in innovation projects to strengthen these aspects, including, for example, measuring and reducing their carbon footprint or implementing best available practices in food production. In sections [3.2.2.2](#) and [3.2.2.4](#) of the chapter 'ESRS S2 – Workers in the value chain' more information is provided on our Local Supplier Support Programme. Among the actions linked to climate change mitigation carried out under the programme in 2025, the following stand out:

- FoodESG Project of the Basque Food Cluster, which has included workshops and training sessions on water, energy and carbon footprint, among other ESG aspects.
- Training workshops in collaboration with the Nagrifood cluster of Navarra, which has included capacity-building sessions on food waste, packaging eco-design and carbon footprint.

- Collective Programme for Sustainable Food, PROALIS, of the Galicia Food Cluster (Clusaga) in collaboration with VEGALSA-EROSKI, which has provided training on food waste, deforestation, and carbon and water footprint calculation.
- Collective Programme for Climate Action and Decarbonization, PROALIS CARBON, developed by Clusaga and the Xunta de Galicia with VEGALSA-EROSKI as the lead company, which is part of the Galician Alliance for Climate and has offered additional content on the measurement of environmental indicators, carbon footprint calculation, climate risk assessment, continuous improvement methodologies and decarbonization processes.

In addition to all of the above, and as part of our Decarbonization Plan detailed in section [2.2.2.1](#) of this chapter, we must deepen these efforts to achieve science-aligned commitments across our value chain. Therefore, we continue working on specific plans to engage the suppliers with the greatest contribution to our footprint.

Awareness-raising and training for workers and consumers

We want to contribute to raising society's awareness of climate change, its impacts and possible solutions, as well as the urgency to act, through initiatives focused on generating knowledge and on mobilising and promoting climate action, such as, for example, our annual participation in the Earth Hour initiative by WWF. Some of our actions in this area, carried out through the EROSKI Foundation or in collaboration with leading organizations, are detailed in sections [3.3.2.4](#) of the chapter 'ESRS S4 - Consumers and end users' and [3.4](#) of the chapter 'Development of the environment', respectively.

Furthermore, we believe that for consumers to be able to make more responsible purchasing choices, they need clear and accurate information about the impact of the products they buy. In this regard, we maintain our commitment to advancing towards environmental labelling in line with the transparency requirements of the new European regulations. In section [2.4.1.3](#) of the chapter 'ESRS E5 - Resource use and circular economy', we include further information in this regard.

Climate change adaptation

In 2025, we have continued to advance in integrating climate change into internal strategic planning and decision-making processes, as well as in incorporating climate change risks into the organization's overall risk analysis. This process, which we will complete in 2026, aims to foster greater resilience of the company in the face of the adverse effects of climate change.

In the coming financial years, we will also work, in line with our Climate Change Mitigation and Adaptation Policy, on establishing an environmental management system (EMS) for the EROSKI Group, to facilitate the evaluation, analysis, management and reduction of environmental risks, as well as improving resource management and optimizing investments and costs, incorporating relevant climate variables.

Other environmental improvement actions

In connection with the energy efficiency and transport actions mentioned above, it is worth noting that we also contribute through these and other actions to minimizing light pollution and noise pollution, as detailed below.

Noise pollution

With respect to noise pollution, we apply a best practices protocol to reduce it in the locations where night-time deliveries are authorised. In addition, in the areas of Madrid, Mallorca and Catalonia, we have, in addition to the regular fleet, five natural gas or electric vehicles for night-time distribution, which help reduce noise emission levels. Additionally, in Zaragoza, we have incorporated delivery assistants to facilitate and streamline unloading. Furthermore, as already mentioned, we have incorporated electric vehicles in cities such as Pamplona and Bilbao for last-mile deliveries.

Likewise, to ensure that the night-time distribution process is as least polluting as possible and, at the same time, that noise emission levels remain below local restrictions, a series of measures have been implemented at the centres in different phases. On the one hand, we ensure that each premises has optimal locking systems, zone-specific alarms and soundproofing. Equally, we take into account the necessary equipment such as silent pallet trucks and kerb ramps. Lastly, in order to correct deviations, we have launched internal audit processes to detect them and verify compliance with the established working protocols.

Light pollution

With the aim of reducing light pollution and improving energy efficiency, after the closure of establishments, we switch off the existing lighting around the centre, except in cases where, due to problems of vandalism, personal safety or 24-hour services, it is considered advisable to keep them on (46 centres out of 1,490 centres).

Resources allocated to minimizing environmental impact

As indicated in Note 23 Environmental Information of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026', during the financial year ended 31 January 2026 the EROSKI Group incurred expenses aimed at minimizing environmental impact and protecting and improving the environment amounting to €1,650 thousand (€1,562 thousand as at 31 January 2025), with investments made as at 31 January 2026 amounting to €26,332 thousand (€24,228 thousand as at 31 January 2025).

As at 31 January 2026 and 2025, the Group has not recorded any provision for possible environmental risks, as it considers that there are no significant contingencies related to possible litigation, compensation or other items.

We do have an environmental liability insurance policy that has an aggregate annual limit for all coverages of €10 million and a per-claim limit for all coverages of €5 million.

2.2.4. Metrics and targets

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

Regarding our targets in relation to climate change, we have the objective of achieving carbon neutrality by 2050, with a minimum reduction of our emissions of 90% compared to the base year 2023. As an intermediate milestone, we have the target of achieving a 42% reduction in our emissions by 2030 in Scopes 1, 2 and 3, compared to the base year 2023. We have set these targets according to the Science Based Targets initiative (SBTi) methodology, which ensures limiting global warming to 1.5°C. In doing so, we fulfil the commitment in our Climate Change Mitigation and Adaptation Policy to define emission reduction targets aligned with the Paris Agreement, which we will adapt to future science-based updates.

Additionally, we have achieved the objective of obtaining the third Lean & Green star by exceeding a 35% reduction in GHG emissions from our logistics activity compared to 2015. This new recognition was obtained in 2025 following the external verification of the 2024 carbon footprint. This initiative, promoted by AECOC in Spain, has a presence in 17 countries and more than 600 member companies, making it a leading community in sustainable logistics.

At the EROSKI Group, we have not defined additional quantifiable public targets related to the IROs derived from climate change. However, as indicated in section [1.1.3.1](#) of the chapter 'ESRS 2 - General disclosures', our new Commitments With You to 2030 incorporate linked plans and targets – in particular Commitment 5: Improve environmental sustainability – whose rollout we will begin from 2026.

During the 2025 financial year, through the Sustainability Committee, we led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, together with their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, reinforcing our sustainability roadmap for the coming years.

In the meantime, at the EROSKI Group we monitor the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and metrics disclosed throughout the report. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 - General disclosures').

2.2.4.2. Energy consumption and energy mix (E1-5)

At the EROSKI Group, we consume energy from different sources in various operations of our business. On the one hand, we consume natural gas, propane and diesel for heating, catering and backup generators. On the other hand, we use electricity for the operation of our facilities.

The breakdown of energy sources corresponding to the electricity supplied by the electricity retailer according to its generation mix has been carried out based on data published by the National Securities Market Commission ([CNMC](#)) for 2024, as the 2025 data had not been published at the time of preparation of this report.

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The total energy consumption figure for the EROSKI Group's main activities is actual data obtained from billing data. The conversion factors used for the calculation in kWh and gigajoules of the litres and kilograms of fuels used were updated in 2025 and are as follows:

- Conversion from kilowatt-hour to megajoule: 1 kWh = 3.6 MJ. Emission factors from the carbon footprint registry, offsetting and carbon dioxide absorption projects, MITECO 2025.
- Conversion of activity units for diesel and propane (kilograms or litres) to kWh:
- Diesel density: 900 kg/m³. Royal Decree 61/2006, of 31 January, establishing the specifications for petrol, diesel, fuel oils and liquefied petroleum gases and regulating the use of certain biofuels.
- Lower Calorific Value of fuels: 43 KJ/kg for diesel and 43.7 KJ/kg for propane. National Emissions Inventory 2025 edition. Annex V. AV.4. CO₂ emission factors and LCV of fuels.

The application of these factors results in a conversion of 13.14 kWh/kg for propane (12.86 in 2024) and 10.75 kWh/l for diesel (9.99 in 2024).

Table 32. Energy consumption and energy mix from own activities (MWh)

	2025	2024	% 2025/2024
Fossil sources			
Fuel consumption from coal and coal-derived products	-	-	-
Fuel consumption from crude oil and petroleum products (propane, diesel B, diesel C)	1,974	2,819	-29.96%
Fuel consumption from natural gas	4,137	4,042	2.34%
Fuel consumption from other fossil sources	-	-	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	95,313	90,168	5.71%
Total energy consumption from fossil sources (calculated as the sum of the above indicators)	101,424	97,029	4.53%
Proportion of fossil sources in total energy consumption	24.07%	23.27%	0.80%
Nuclear sources			
Energy consumption from nuclear sources	86,314	81,192	6.31%
Proportion of nuclear sources in total energy consumption	20.48%	19.47%	1.01%
Renewable sources			
Fuel consumption from renewable sources, such as biomass (which also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	-	-	-
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	197,121	206,856	-4.71%
Consumption of self-generated renewable energy not used as fuel	5,487	2,188	150.80%
Total energy consumption from renewable sources	202,608	209,043	-3.08%
Proportion of renewable sources in total energy consumption	48.08%	50.12%	-2.05%
Other non-renewable sources			

	2025	2024	% 2025/2024
Energy consumption from other non-renewable sources (high-efficiency cogeneration, etc.)	31,089	29,784	4.38%
Proportion of other non-renewable sources in total energy consumption	7.38%	7.14%	0.24%
Total energy consumption	421,435	417,048	1.05%

The reduction in fuel consumption from crude oil and petroleum products in 2025 is due to a one-off use in 2024 of backup generators at some centres that experienced electricity supply disruptions.

Furthermore, we report information on energy intensity, given that the EROSKI Group carries out its main activities within the CNAE classification 'G - Wholesale and retail trade'. The ratio has been calculated based on total energy consumption from own operations and the Ordinary Revenue from sales figure, as indicated in the Consolidated Financial Statements of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'. (€5,486,925 thousand in 2025 and €5,335,007 thousand in 2024).

Table 33. Energy intensity (MWh/thousands of euros)

	2025	2024	%2025/2024
Energy intensity	0.077	0.078	-1.28%

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

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

Regarding the organizational boundary considered in our carbon footprint, as indicated in section [1.1.1](#) of the chapter 'ESRS 2 - General disclosures', the companies for which data is reported in this Sustainability Report are those included in Annex I with full consolidation of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'. In 2025, there were no significant changes in the definition of what constitutes the EROSKI Group and the upstream and downstream stages of our value chain that have affected the comparability of current GHG emissions with those of the year 2024 or the base year 2023.

Regarding the emissions consolidation criterion, we have applied the operational control approach, which determines that 'the organization that has control of an operation, whether directly or through one of its subsidiaries, must account for 100% of the operation's emissions as

its own'. That is, we are considering the total emissions of the aforementioned companies as a whole, regardless of the percentage of ownership in them. Therefore, according to this criterion, the following scopes are reported:

- **Scope 1:** direct GHG emissions that are controlled by the EROSKI Group.
- **Scope 2:** indirect GHG emissions associated with the electricity consumption of own facilities or services.
- **Scope 3:** indirect GHG emissions that are a consequence of the organization's activities but are generated at sources owned or controlled by another organization. For example, franchises, manufacture of marketed products, maritime transport, home delivery services and other indirect activities, as established by The Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

GHG emissions considered in the carbon footprint and sources of origin

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

Table 34. GHG emissions considered in the carbon footprint and sources of origin

Scope	Description of the category and calculation methodology
Scope 1	
Stationary combustion	Includes emissions associated with the consumption of natural gas and propane in boilers and with the consumption of diesel in backup generators. Activity data comes from invoices. For centers where the latest invoices are not available, estimates are made based on the previous year's consumption for that month.
Mobile combustion	The EROSKI Group does not own a vehicle fleet. Emissions derived from vehicle rental are included in Scope 3 category 8. Activity data comes from invoices. For centers where the latest invoices are not available, estimates are made based on the previous year's consumption for that month.
Fugitive emissions	Includes emissions associated with the recharging of refrigeration equipment at EROSKI Group facilities. Fugitive emissions from fire extinguisher maintenance are excluded, as they are considered not relevant. Activity data comes from invoices.
Scope 2	
Electricity consumption	Includes emissions associated with the electricity consumption of EROSKI Group facilities. Activity data comes from invoices. For centres where the latest invoices are not available, estimates are made based on the previous year's consumption for that month.
Scope 3	

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Scope	Description of the category and calculation methodology
1. Purchased goods and services	Includes emissions derived from water consumption, purchase of products (including products and fuels sold by the EROSKI Group) and other goods and services (excluding those considered in other categories). Emissions are calculated based on the kg of products purchased for the food and fresh products areas, the units purchased for the non-food and FORUM SPORT areas, and the economic amount of contracted services.
2. Capital goods	Includes emissions associated with the purchase of capital goods such as buildings and construction works, transport equipment, electronic and IT equipment, installations, machinery, furniture and tools. Emissions are calculated based on the economic amount of these purchases.
3. Fuel- and energy-related activities (not included in Scopes 1 or 2)	Includes upstream emissions of the electricity consumed, associated with the extraction, production and transport of fuels and electricity consumed, as well as the emissions from transmission and distribution losses. They are calculated based on the energy consumption data of Scopes 1 and 2.
4. Upstream transportation and distribution	Includes emissions associated with the transport and distribution of products purchased by the EROSKI Group between suppliers and the organization, as well as the rest of the transport between the company's facilities and to customers, when shipping costs are borne by the EROSKI Group and the vehicles are not its property. Logistics emissions associated with road transport are calculated based on the litres of fuel consumed. Where this data is not available, the calculation is based on the economic amount of the transport service. Maritime transport emissions are provided directly by the supplier company.
5. Waste generated in operations	Includes emissions associated with the treatment of waste generated by the EROSKI Group's activity. Emissions are calculated based on the kg of waste generated, as reported in section 2.4.2.3 of the chapter 'ESRS E5 – Resource use and circular economy'.
6. Business travel	Includes emissions associated with staff travel linked to the organization's activity, in vehicles that are not owned or controlled by the EROSKI Group. Emissions are calculated based on the estimated km for travel by train and plane, and on the cost for travel by boat and rental vehicles.
7. Employee commuting <i>in itinere</i>	Includes emissions associated with <i>in itinere</i> commuting of the workforce: from their homes to workplaces. Emissions are calculated based on the results of the mobility survey conducted in the Basque Country.
8. Upstream leased assets	Includes Scope 1 and 2 emissions derived from assets that have been leased by the EROSKI Group (lessee) and are owned by the lessor company. Emissions are estimated based on the m ² of those assets.
9. Transportation and distribution	Includes emissions derived from the downstream transport and distribution of products when shipping costs are not covered by the EROSKI Group. Emissions derived from the home delivery service are included, as well as those associated with the preservation of products in the HORECA channel. The latter emissions are included in order to align the EROSKI Group's GHG inventory with the SBTi methodology, which states that emissions from the refrigeration or heating of products in retail, hotels, restaurants, pharmacies or hospitals must be included within this category. Emissions are calculated based on the economic amount of those services.

Scope	Description of the category and calculation methodology
10. Processing of sold products	The EROSKI Group does not carry out any processing of the products it sells; rather, it is limited to the purchase and sale of finished products, and therefore the company's activity does not generate emissions in this category.
11. Use of sold products	Includes emissions derived from the use of goods and services sold by the EROSKI Group. Emissions are estimated based on the use of sold products that require direct energy consumption. Specifically, household appliances, coal, firewood, fuels (diesel and petrol) and additives (<i>AdBlue</i>). Emissions are calculated based on the data for products delivered to stores.
12. End-of-life treatment of sold products	Includes emissions derived from the disposal and treatment of products sold by the EROSKI Group at the end of their useful life. This includes emissions derived from packaging waste at the point of sale and household packaging of marketed products. It also includes emissions from textile and electronic products sold and those related to food waste produced in households from food marketed by the EROSKI Group. Emissions are calculated based on packaging and product data included in section 2.4.2.2 of the chapter 'ESRS E5 – Resource use and circular economy'.
13. Downstream leased assets	Includes Scope 1 and 2 GHG emissions caused by the operation of assets that are owned by the EROSKI Group (lessor) but are leased out. Emissions are estimated based on the m ² of those assets.
14. Franchises	Includes Scope 1 and 2 emissions derived from the EROSKI Group's franchises. Emissions are estimated based on the m ² of the franchises and the average fuel and energy consumption and fugitive emissions of own establishments.
15. Investments	The EROSKI Group's main investments are allocated to the purchase of goods and products, which are included in category 3.2 (Capital goods). Given that the EROSKI Group is not a financial company and does not make capital investments, this category is not relevant to its business activity.

Additionally, the emission factors used for the calculation are included in the following table:

Table 35. Emission factors used

Source of the emission factor	Scope and category
Carbon footprint registry, offsetting and carbon dioxide absorption projects. Carbon footprint calculator for organizations 2007–2024 (v.31) MITECO.	Scope 1: natural gas, propane, diesel. Scope 2: purchased electricity. Scope 3: • 3.4. Upstream transportation and distribution: diesel B7 and compressed natural gas (CNG). • 3.8. Upstream leased assets: leased assets. • 3.9. Downstream transportation and distribution: home delivery service. • 3.11. Use of sold products: household appliances. • 3.13. Downstream leased assets: leased assets • 3.14. Franchises.

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Source of the emission factor	Scope and category
IPCC Sixth Assessment Report. 100-year GWP values with own calculations for blends.	Scope 1: refrigerants
Oficina Catalana del Canvi Climàtic (OCCC) Calculadora de GEH pel càlcul 2024, versió 2025 (28/05/2025).	Scope 3: • 3.1. Purchase of goods and services: water. • 3.5. Waste generated • 3.11. Use of sold products: charcoal, firewood and briquettes. • 3.12. End-of-life of sold products: food waste.
Ecoinvent 3.11 (Simapro).	Scope 3: • 3.1. Purchase of goods and services: products. • 3.5. Waste generated • 3.12. End-of-life of sold products: in-store packaging; supplier packaging, textiles and household appliances.
DEFRA Input-Output 2025.	Scope 3: • 3.1. Purchase of goods and services: services. • 3.2. Capital goods. • 3.9. Downstream transportation and distribution: <i>cash and carry</i> business distribution.
DEFRA 2025 (10/06/2025). UK Government GHG Conversion Factors for Company Reporting.	Scope 3: • 3.3. Fuel- and energy-related activities: natural gas, propane and diesel. • 3.4. Upstream transportation and distribution: diesel B7 well-to-tank and CNG well-to-tank. • 3.6. Business travel: car, plane and train. • 3.7. Employee commuting: diesel, petrol, hybrid, electric, bus and train. • 3.8. Upstream leased assets: vehicle rental. • 3.9. Downstream transportation and distribution: home delivery service. • 3.11. Use of sold products: diesel and petrol, charcoal, firewood and briquettes.
IEA (2025), Emission Factors (WTT Generation; (T&D + WTT T&D). Value for Spain 2025.	Scope 3: • 3.3. Fuel- and energy-related activities: purchased electricity.
Own calculations based on the national electricity mix (published by MITECO 2025) and an average power of 1.46 kW/100km.	Scope 3: • 3.7. Employee commuting: electric scooter.

Below, the data for our consolidated organization carbon footprint for the entire EROSKI Group is presented:

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 Table 36. GHG emissions by source (t CO₂ eq.)

	Retrospective				Milestones and target years	
	Base year 2023	2025	2024	% 2025 / 2023	2030	2050
Scope 1						
Gross GHG emissions	61,398	52,690	60,567	-14.18%	35,611	6,140
Gross GHG emissions from regulated emission trading schemes (%)	-	-	-	-	-	-
Scope 2						
Location-based	114,809	116,004	106,080	1.04%	66,589	11,481
Market-based	111,149	112,514	98,142	1.23%	64,466	11,115
Scope 3						
1. Purchased goods and services	6,056,325	3,756,479	5,023,036	-37.97%	3,512,669	605,633
2. Capital goods	33,656	66,798	39,049	98.47%	19,520	3,366
3. Fuel- and energy-related activities (not included in Scopes 1 or 2) location-based	20,710	16,976	20,131	-18.03%	12,012	2,071
3. Fuel- and energy-related activities (not included in Scopes 1 or 2) market-based	20,686	16,956	20,108	-18.03%	11,998	2,069
4. Upstream transportation and distribution	323,119	237,935	292,207	-26.36%	187,409	32,312
5. Waste generated in operations	4,358	10,977	8,259	151.88%	2,528	436
6. Business travel	1,479	1,432	1,346	-3.18%	858	148
7. Employee commuting <i>in itinere</i>	105,965	132,229	95,988	24.79%	61,460	10,597
8. Upstream leased assets	7,399	1,249	3,051	-83.12%	4,291	740
9. Transportation and distribution	21,432	36,706	29,139	71.27%	12,431	2,143
10. Processing of sold products	-	-	-	-	-	-
11. Use of sold products	1,401,392	1,385,633	1,726,653	-1.12%	812,805	140,139
12. End-of-life treatment of sold products	77,423	145,040	106,264	87.33%	44,905	7,742
13. Downstream leased assets	65,647	47,537	49,895	-27.59%	38,075	6,565
14. Franchises	40,820	48,833	43,871	19.14%	23,675	4,082
15. Investments	-	-	-	-	-	-
Total Scope 3 location-based	8,159,725	5,887,624	7,438,889	-27.85%	4,732,641	7,343,753
Total Scope 3 market-based	8,159,701	5,887,604	7,438,866	-27.85%	4,732,627	7,343,731
Total GHG emissions						
Location-based	8,335,931	6,056,318	7,606,538	-27.35%	4,834,840	833,593
Market-based	8,332,248	6,052,808	7,597,577	-27.36%	4,832,704	833,225

For the calculation of biogenic emissions derived from fuel consumption, we used the total amount of fuel (diesel and petrol) sold by the EROSKI Group, in litres. It is worth noting that the significant growth in biogenic emissions in 2025 is due to an increase in commercial promotion

in the 'Garden and beach' section, with a significant increase in the sale of briquettes, charcoal, pellets and firewood for barbecues.

Table 37. Biogenic emissions (outside Scope 3 of our carbon footprint) (t CO₂ eq.)

	2025	2024	%2025/2024
Emissions derived from the combustion of diesel and petrol	14,836	17,776	-16.54%
Emissions derived from the combustion of firewood and briquettes	3,281	1,569	109.15%
Total	18,117	19,345	-6.35%

Regarding emissions intensity, the ratio has been calculated based on total GHG emissions and the ordinary revenue from sales figure, as indicated in the Consolidated Financial Statements of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026' (€5,486,925 thousand in 2025 and €5,335,007 thousand in 2024).

Table 38. GHG intensity by revenue (t CO₂ eq./thousands of euros)

	2025	2024	%2024/2023
Total GHG emissions (location-based) per net revenue	1.10	1.43	-22.75%
Total GHG emissions (market-based) per net revenue	1.10	1.42	-22.71%

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

We have the objective of becoming a carbon-neutral company by 2050. To this end, as detailed in section [2.2.2.1](#) of this chapter, we are working towards the progressive reduction of our carbon footprint according to the intermediate targets that have been defined using the SBTi methodology. This means that when we achieve a 90% reduction in our emissions, we will need to neutralize the remainder through GHG removal in our own operations and in our value chain, or through other available technology that exists and enables such neutralization. We are currently exploring various collaborative removal projects with other companies of the MONDRAGON Corporation or the sector, which will facilitate our long-term achievement of our 2050 carbon neutrality objective. For the time being, we do not have a more specific roadmap in this regard.

2.2.4.5. Internal carbon pricing system (E1-8)

At the EROSKI Group, we do not currently apply internal carbon pricing systems. We are exploring options for collaborative internal carbon pricing systems with other companies of the MONDRAGON Corporation, which will facilitate our progress in meeting our intermediate emission reduction targets and our 2050 neutrality objective, but we do not currently have a specific roadmap in this regard.

2.3. ESRS E3 – Water and marine resources

2.3.1. Impact, risk and opportunity management

2.3.1.1. Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources (ESRS 2 IRO-1)

At the EROSKI Group, we employ a systematic process to identify and assess the impacts, risks and opportunities (IROs) associated with water resources and marine environments. This process is described in section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures'. Within this double materiality analysis process, which includes the identification and assessment of IROs, affected stakeholders have been involved through consultations, as also described in the same section.

Those IROs considered material are detailed in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'. Additionally, in the same chapter, section [1.1.2.5](#) includes a summary of other general risks of the organization due to regulatory or market changes that may also affect aspects related to water and marine resources.

At the EROSKI Group, we have assessed our operations to identify how our activities impact water resources, especially in areas of water stress and water risk. Regarding own operations, we have categorized our centres by their level of water risk and water stress through the Aqueduct platform of the World Resources Institute (WRI).

Below is the geographical distribution of our centres in areas of high and very high water stress, and in areas of medium-high and high water risk, including drought, fluvial flooding and coastal flooding. We have 354 centres in areas of very high or high water stress, of which more than 68% are concentrated in the Balearic Islands and Catalonia. Additionally, 410 centres are located in areas of high or medium-high risk of fluvial flooding, 83% of which are in Galicia and the Basque Country, and 197 centres are in areas of medium-high drought risk, 62% in the Balearic Islands. Only two centres are located in areas of medium-high risk of coastal flooding.

Table 39. Geographical distribution of centres in areas of high and very high water stress and in areas of medium-high and high water risk (no. of establishments)

	Water stress			Water risks				Total
				Fluvial flooding		Coastal flooding	Drought	
	Very high	High	Total	High	Medium-high	Medium-high	Medium-high	
Andalusia	5	-	5	-	-	-	5	5
Aragon	4	8	12	-	21	-	31	52
Asturias	-	-	-	3	11	-	-	14
Cantabria	-	-	-	-	15	-	-	15
Castile and León	16	10	26	-	15	-	23	38
Castile-La Mancha	2	-	2	-	-	-	2	2
Catalonia	98	24	122	3	3	2	2	10
Valencian Community	1	-	1	-	-	-	1	1
Galicia	-	1	1	-	120	-	-	120
Balearic Islands	122	-	122	-	-	-	122	122
La Rioja	-	17	17	-	-	-	1	1
Madrid	3	-	3	-	-	-	3	3
Murcia	1	-	1	-	1	-	1	2
Navarre	-	11	11	-	-	-	6	6
Basque Country	-	31	31	-	218	-	-	218
Total	252	102	354	6	404	2	197	609

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

The values and principles of our corporate culture are materialised in a set of practices and policies that foster an environment of responsibility and regulatory compliance across the entire EROSKI Group. In section [1.1.4.3](#) of the chapter 'ESRS 2 - General disclosures', the range of policies in place at the EROSKI Group can be consulted, together with a description of their scope of application, their approval and monitoring procedure by the organization's governing bodies, and the mechanisms for disclosure to stakeholders. In this chapter, we include a description of the fundamental content of our Water and Marine Resources Management Policy and our Sustainable Fishing and Aquaculture Policy. These policies are aligned with the Sustainable Development Goals relating to clean water and sanitation (SDG 6), responsible production and consumption (SDG 12) and life below water (SDG 14).

Water and Marine Resources Management Policy

The Water and Marine Resources Management Policy of the EROSKI Group includes action commitments for the following matters:

- **The use and supply of water resources in our own operations:** we are committed to advancing towards a more responsible and efficient management of water resources,

which includes monitoring consumption to detect leaks or improper use, facilitating the management of incidents related to water use through the internal information system, and advancing the promotion of knowledge and training of our workers on responsible water consumption.

- **The prevention and reduction of water pollution resulting from our activities:** in addition to complying with current water legislation, we are committed to complying with a specific environmental monitoring and control procedure for our own fuel station operations to prevent and reduce potential impacts on water quality. Furthermore, we support the supplier companies in our value chain in making responsible use of fertilisers and phytosanitary products that could potentially cause pollution to the natural environment.
- **The design of products and services with a view to addressing water-related issues and the conservation and sustainable use of marine resources:** we have a Sustainable Fishing and Aquaculture Policy that specifies the criteria for action in relation to seafood and farmed fish products sold in our stores. In addition, we comply with current legislation to prevent pollution of the natural environment by microplastics from the use of our products.
- **The management of material water consumption in water-risk areas in our own operations and along the upstream and downstream stages of the value chain:** we are committed to periodically analysing the water consumption of each of our centres based on the level of water stress and water risk according to a specific defined procedure. Likewise, we drive our value chain to make their water consumption more efficient, particularly the smallest farmers and livestock producers, in addition to raising awareness among consumers.

The Sustainability Department oversees the implementation and compliance of this Policy in collaboration with those departments involved in achieving the objectives and targets set, and reports to the Sustainability Committee. The Committee reports to the Board of Directors on the execution of said objectives and any deviations, suggests improvements in the area as deemed appropriate, and submits the proposal for the annual review of water management objectives within the framework of the Management Plan approval.

Sustainable Fishing and Aquaculture Policy

Consistent with our nature as a consumer organization and a socially responsible retail company, we are committed to the marketing of sustainable fishery and aquaculture products. For this reason, we have a Sustainable Fishing and Aquaculture Policy that seeks to ensure the rational use of marine resources, enabling the conservation of seas and oceans, and the protection of their biodiversity. Thus, the criteria applied to the design and selection of seafood products (fish and shellfish, fresh and frozen, and canned fish), and of farmed fish products (aquaculture) that we sell under any of the EROSKI Group's own brands stem from the principles set out in that Policy, which are detailed below:

- Ensuring the sustainability of the commercial offer.
- Not selling products from illegal fishing.
- Respecting minimum sizes.
- Promoting sustainable fishing methods.
- Promoting sustainable and certified products.

- Strengthening local suppliers.
- Reducing the environmental impact of fishery retail distribution activities.
- Being transparent in labelling and communication with consumers.
- Collaborating with stakeholders in the fishing sector.
- Being active in the training and information of consumers.

The administrative body is responsible for promoting and ensuring compliance with this policy, through its integration as a working framework for the Commercial Area teams, which are responsible for the affected products, and for other teams with a lesser but relevant involvement, such as Logistics, Transport, and Point of Sale, in relation to the traceability and communication criteria that apply.

This policy should be considered complementary to the Animal Welfare Policy, detailed in section [4.1.2.2](#) of the chapter 'ESRS G1 – Business conduct', as it pertains to farmed fish (aquaculture).

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

The EROSKI Group's actions related to water and marine resources seek to fulfil the principles and commitments undertaken in our policies described above and contribute to the prevention and management of the incidents and risks identified for this topic.

Reduction of water resource use through efficiency measures

Own operations

The EROSKI Group's own activity does not entail intensive water consumption, as it is mainly limited to the ice used for the preservation of fresh products sold at fish counters, cleaning operations, and sanitation and hygiene services for workers and customers. For this reason, the efficiency measures carried out are voluntary in nature and focused on avoiding consumption incidents due to leaks or improper use and on optimizing our own operations.

Thus, we periodically monitor water consumption at our centres and apply the necessary corrective measures if a deviation from the previous year's values is detected. The water consumption measurement procedure is detailed in section [2.3.2.1](#) of this chapter. Additionally, the centres have an incident management service to report any anomaly detected so that the necessary actions can be taken to resolve it.

As presented in section [2.3.2.2](#) of this chapter, the total volume consumed by the organization in 2025 has remained practically unchanged compared to 2024, with only a slight increase of 0.89% compared to the previous year.

Value chain

A large proportion of the products we sell, including food products, often require significant water consumption during their various production stages. For this reason, we drive our suppliers to improve the efficiency of their processes. An example of this is the requirement for certifications such as GlobalG.A.P. or Integrated Production for fruit and vegetable products under our fresh

products brand EROSKI Natur, or the diagnostic and training actions carried out within the framework of the Local Supplier Support Programme, which is detailed in section [3.2.2.2](#) of the chapter 'ESRS S2 – Workers in the value chain'.

Furthermore, the Group and the EROSKI Foundation carry out various information and training actions for consumers on responsible consumption habits, such as the EROSKI Consumer project or the Educational Programme on Food and Healthy Habits (PEAHS), which also include good practices regarding the use of water resources in the home. These actions are detailed in section [3.3.2.4](#) of the chapter 'ESRS S4 – Consumers and end users'.

Prevention and reduction of water pollution

Own operations

The water used in our facilities, such as stores, logistics platforms and headquarters, comes from municipal drinking water supply networks, which manage its abstraction and purification. Similarly, municipal sanitation services are responsible for treating the wastewater we generate, which in volume is similar to the water supplied and in quality is comparable to other commercial and domestic uses. Therefore, there are no actions regarding water quality in these own operations beyond legal compliance.

Conversely, we do have specific actions in relation to the prevention and remediation of fuel leaks, spills and accidental discharges at our fuel station business. As it is a potentially polluting activity, it is necessary to apply controls that guarantee its harmlessness to the environment and, therefore, we have a procedure for its environmental monitoring and control.

Thus, firstly, we comply with current legislation and regulations regarding the equipment and maintenance of the various elements that make up the fuel station. Following the control guidelines established by Industry Instruction MI-IP04, preventive control of the petroleum installation is carried out by approved maintenance companies, in addition to the preventive replacement of old equipment and biannual maintenance of the hydrocarbon separator. Among the actions carried out are triennial pipe tightness tests and the annual review of the leak detection system, which yielded satisfactory results in 2025.

Additionally, beyond the three sites where the authorities require us to carry out an annual discharge analysis, each year we voluntarily perform at least one analysis, downstream of the hydrocarbon separator, at all EROSKI Group fuel stations. The samples collected are analysed for different parameters associated with water quality at an accredited external laboratory. The results are reviewed to verify that those fuel stations with specific discharge conditions comply with the reference limit values defined by Water Consortia, Municipal Associations or Local Councils. Furthermore, we verify that at the remaining fuel stations, the water discharged into the network falls within the general discharge limits set by Municipal Ordinances or applicable reference legislation in each case. The results of the analyses and the applicable reference values are recorded in the fuel station discharge analysis report and shared with the competent authority as required. In the event that the analysis exceeds the permitted maximums, we carry out a review of the hydrocarbon separator to correct and restore the values to proper levels and avoid potential pollution. Throughout the 2025 financial year, all analyses have been favourable.

Regarding the actions for the restoration of water and soil conditions in the cases of contamination detected in the past at three fuel stations, it should be noted that we are continuing with the soil and groundwater remediation plans initiated between 2021 and 2022, and which are expected to be completed in 2026. Once completed, a Monitoring and Control Plan will be carried out over a period of two years to ensure the proper condition of both the soil and the groundwater.

Regarding the spill detected at another fuel station in 2023, the installation of three sampling and control piezometers for soil quality is planned for 2026 following the validation by the competent authorities of that proposed action. During the 2025 financial year, no leaks or spills have been detected.

Value chain

In addition to what was discussed in the previous section regarding the actions with our supplier companies and consumers, which promote not only improvements in water consumption efficiency but also the preservation of its quality in the natural environment, it is worth highlighting the requirement to eradicate, except for justified exceptions, post-harvest phytosanitary treatments on fresh fruit and vegetables under the own brand EROSKI Natur. Also through the aforementioned Support Programme, we train the value chain to make responsible use of fertilisers and phytosanitary products to reduce water pollution from these chemicals.

Reduction of material water consumption in water-risk and water-stress areas

In the event that any centre in areas of high water risk or water stress, described in section [2.3.1.1](#) of this chapter, enters an alert status, the necessary measures are adopted to adjust water use to the situation.

Conservation and sustainable use of marine resources

Each principle of our Sustainable Fishing and Aquaculture Policy entails a series of actions for its implementation and control. In 2025, we highlight the following:

As every year, we have passed the annual chain of custody certification audit for Marine Stewardship Council (MSC) for fish from sustainable fishing grounds and GlobalG.A.P. aquaculture for farmed fish, meaning we remain the first major retailer in Spain with certified fish counters. We have 423 certified establishments and 7 certified platforms in total. To this end, we have trained 3,248 workers at our stores, platforms and headquarters who ensure the correct fulfilment of the requirements of these standards on a daily basis.

Furthermore, in 2025 we reached 3,790 tonnes with sustainability certification. Of this total, 61% of the tonnes correspond to fish certified by MSC and ASC; 37% to aquaculture fish with the GGN (GlobalG.A.P. Number) seal, and 2% have the Responsible Tuna Fishing (APR) seal.

In addition, a further 5,069 tonnes of canned tuna caught using sustainable fishing methods stand out, which, combined with the tonnes of canned tuna with MSC and APR seals, mean that 91.40% of the volume of tuna caught for EROSKI canned products comes from more responsible fishing methods (pole-and-line fishing, APR, without FAD – fish aggregating devices –, MSC and FIP – fishery improvement project).

Regarding canned bonito and tuna, it is worth noting that we have specific requirements in our Sustainable Fishing and Aquaculture Policy. Thus, since 2016 we have preferentially sold northern bonito caught by pole-and-line, a fishing method considered the most sustainable. In addition, the EROSKI Group works in collaboration with the International Seafood Sustainability Foundation (ISSF), the leading reference entity in relation to tuna fishing, assuming compliance with the demanding practices it advocates.

In 2025, we sold a total of 243 sustainable fish product lines across fresh, frozen, canned and pet food categories.

2.3.2. Metrics and targets

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

Regarding our targets in relation to the reduction of water resource use, the EROSKI Group does not have a general objective in this area; rather, the established monitoring and control actions seek to maintain water consumption values at levels similar to those of the previous year.

Similarly, with regard to the actions for the prevention and reduction of water pollution in our operations, we seek to ensure the proper functioning of our equipment to prevent any leaks or spills, as well as the proper execution of remediation work where necessary, ensuring the restoration of the soil and affected water bodies.

Likewise, the objective in relation to actions in water-stress and water-risk areas on alert is to ensure the minimum supply necessary to carry out our commercial activity.

Regarding our actions derived from our Sustainable Fishing and Aquaculture Policy, our objective is to maintain the annual chain of custody certification for the sale of certified fresh fish with MSC seals for wild-caught products and GlobalG.A.P. for farmed fish. In addition, we monitor the compliance of our own-brand suppliers with the requirements included in our Policy, such as minimum sizes, the type of fishing method for bonito canned products (must be 100% pole-and-line), commercial fish species, etc. In the case of EROSKI Natur, we include the requirement that 100% of fish sold under that brand holds a sustainability certificate such as MSC or GlobalG.A.P. aquaculture.

Likewise, we maintain a constant relationship with leading organizations in the field of sustainable fishing such as Marine Stewardship Council (MSC), the Seafood Sustainability Foundation (ISSF), AZTI, MRAG and WWF, for the monitoring and continuous improvement of our actions in relation to marine resources.

The EROSKI Group has not defined additional quantifiable public targets related to the IROs arising from water and marine resources. However, as indicated in section [1.1.3.1](#) of 'ESRS 2 - General disclosures', our new Commitments With You incorporate linked plans and targets - particularly in Commitment 5: Improving environmental sustainability - the deployment of which we will begin from 2026.

During the 2025 financial year, the Sustainability Committee led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, as well as their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, reinforcing our sustainability roadmap for the coming years.

In the meantime, the EROSKI Group monitors the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and parameters disclosed throughout the report. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 – General disclosures').

2.3.2.2. Water consumption (E3-4)

The water consumed within the organization is supplied by municipal drinking water networks. We calculate this parameter based on the actual water expenditure of the centres and the estimated average cost in each autonomous community according to a sample of representative centres, called 'benchmark centres'. We have a detailed procedure with the applied methodology.

Regarding the water stored at the centres and platforms, this may be found in hot water tanks and domestic hot water (DHW) storage vessels, cisterns, fire-fighting water tanks, wells and cooling towers. The volume of water stored in the tanks has been estimated at most sites with the help of maintenance managers. Over the coming financial years, the estimated data will be confirmed.

Table 40. Water consumption (m³)

	2025	2024	% 2025/2024
Total water consumed	988,217	979,508	0.89%
Total water recycled and reused	-	-	-
Total water stored and changes in storage	15,635	14,709	6.30%

Regarding water intensity, the ratio has been calculated from total water consumption and the Ordinary Revenue from sales figure, as indicated in the Consolidated Financial Statements of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026' (€5,486,925 thousand in 2025 and €5,335,007 thousand in 2024).

Table 41. Water intensity (m³/million euros)

	2025	2024	% 2025/2024
Water consumption per million euros of revenue	180.10	183.6	-2.12%

Regarding water consumption in water-risk areas and areas of high water stress, it has been calculated based on the aforementioned estimated consumption per centre and the classification obtained from the WRI Aqueduct platform. Only the results classified as high or extremely high are presented in the case of water stress areas, and medium-high or high in the

case of water risks. For the latter, we have considered riverine and coastal flood risk and drought risk.

Table 42. Water risks and water stress (m³)

	2025	2024	% 2025/2024
Riverine flood risk (Total)	468,990	457,862	2.43%
High (6 in 1,000 to 1 in 100)	1,647	3,937	-58.16%
Medium - high (2 in 1,000 to 6 in 1,000)	467,343	453,925	2.96%
Coastal flood risk (Total)	1,100	449	145.01%
Medium - high (7 in 100,000 to 3 in 10,000)	1,100	449	145.01%
Drought risk (Total)	160,710	164,137	-2.09%
Medium - high (0.6-0.8)	160,710	164,137	-2.09%
Water stress (Total)	303,536	338,419	-10.31%
Extremely high (>80%)	218,646	224,859	-2.76%
High (40-80%)	84,890	113,560	-25.25%

2.4. ESRS E5 – Resource use and circular economy

2.4.1. Impact, risk and opportunity management

2.4.1.1. Description of the processes for identifying and assessing material impacts, risks and opportunities related to resource use and the circular economy (ESRS 2 IRO-1)

The EROSKI Group employs a systematic process to identify and assess the impacts, risks and opportunities associated with resource use and the circular economy. This process is described in section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures'. Within this double materiality analysis process, affected stakeholders have been involved through consultations, and actual and potential IROs have been identified and assessed in own operations and in the upstream and downstream stages of the value chain.

Those IROs considered material are detailed in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'. Likewise, in that same chapter, section [1.1.2.5](#) includes a summary of other general organizational risks from regulatory or market changes that may also affect aspects related to resource use and the circular economy.

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

The values and principles of our corporate culture are materialised in a set of practices and policies that foster an environment of responsibility and regulatory compliance and involve the entire EROSKI Group. In section [1.1.4.3](#) of the chapter 'ESRS 2 – General disclosures', the range of policies existing within the EROSKI Group can be consulted, as well as a description of their scope

of application, their approval and monitoring procedure by the organization's governing bodies and the disclosure mechanisms for stakeholders. Likewise, in sections [2.2.3.2](#) of the chapter 'ESRS E1 - Climate change' and [2.3.1.2](#) of the chapter 'ESRS E3 - Water and marine resources', relevant information on policies related to the use of resources such as energy and water is reported. In this chapter, we include a description of the fundamental content of our Circular Economy Policy, which is aligned with the Sustainable Development Goals (SDGs), in particular with industry, innovation and infrastructure (SDG 9) and responsible consumption and production (SDG 12).

Circular Economy Policy

In a global context where resource scarcity and environmental challenges are increasingly pressing, the EROSKI Group recognizes the importance of adopting business practices aligned with the waste hierarchy criteria of current regulations, which promote efficiency in resource use, reduce waste and encourage reuse and recycling. From this perspective, our Circular Economy Policy sets out commitments that contribute to the transition away from the use of virgin raw materials in favour of recycled materials and towards sustainable sourcing that prioritizes the use of renewable resources. Thus, we summarize the principles of our policy according to the Categorisation System for the Circular Economy proposed by the European Commission:

- **Circular design and production:** we promote the sale of fresh products in bulk to avoid the use of single-use domestic packaging and we collaborate with our suppliers on the eco-design of our own-brand packaging and containers to improve their recyclability and boost the use of materials of renewable or recycled origin. Furthermore, we drive and train our value chain, particularly the smallest suppliers, to help them in the transition towards more circular production systems. We want to offer consumers eco-designed products in accordance with the circularity principles set out in current and future regulations. To this end, in addition to training our workers on the circular economy, we also participate with various stakeholders in innovation and development projects seeking new solutions based on renewable or recycled resources. On the other hand, we orient our processes to prevent food waste, for example by adjusting orders and stock to demand, improving the cold chain and incorporating commercial actions that promote the reduction of surpluses. Likewise, we promote the use of digital communication solutions with our customers, such as digital receipts, brochures and magazines that minimize paper use.
- **Circular use:** we offer our customers reusable containers in our fresh products bulk sections and will implement the reuse or refill packaging solutions established by regulations. In addition, we raise awareness and train consumers in circular consumption habits. Furthermore, we ensure the utilization of food surpluses suitable for human consumption generated in our stores and platforms through donation to social entities.
- **Circular recovery:** we promote reverse logistics in our centres for the correct reuse, recycling or recovery of commercial packaging and of the organic and inorganic waste we generate. And, of course, we contribute to the Collective Systems of Extended Producer Responsibility (SCRAP) to ensure the correct recovery and management of waste derived from the use of the products we sell. In addition, we have recycling points in our stores to facilitate recycling for consumers.

The Sustainability Department oversees the implementation and compliance of this Policy in collaboration with those departments involved in achieving the objectives and targets set, and reports to the Sustainability Committee. The Committee reports to the Board of Directors on the execution of said objectives and any deviations, suggests improvements in the area as deemed appropriate, and submits the proposal for the annual review of objectives related to the circular economy within the framework of the Management Plan approval.

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

The EROSKI Group's actions related to resource use and the circular economy seek to fulfil the principles and commitments undertaken in our policy described above and contribute to the prevention and management of the impacts and risks identified for this topic. The methodology for calculating each indicator used to communicate the results of the various actions described below is defined in section [2.4.2.1](#) of this chapter.

Product improvement with our supplier companies

To fulfil our commitment to sustainability, we believe it is essential to collaborate with responsible supplier companies, aligned with our principles, so that we can consolidate the environmental factor in our offer. We work to ensure that production processes, from the origin of raw materials to transformation, handling and waste management operations, reduce their environmental impact. This is aligned with the eco-design requirements applicable to sustainable products set out in the new European regulations. That is, we seek to ensure that our value chain minimizes resource consumption, promotes the use of renewable and less polluting alternatives, achieves a longer product useful life and ensures circular management of waste generated in their activity and of waste arising from the use of the products we sell.

As an example, we highlight, among other actions, the eradication of post-harvest phytosanitary treatments for the EROSKI Natur brand, the certification of our fish counters with sustainability seals, the control of antibiotic use in meat products, the incorporation of practices that ensure animal welfare, the promotion of local products close to our stores, and the encouragement of organic product ranges. In this regard, we rely on various certifications, labels and brands that guarantee more environmentally friendly production practices, animal welfare and terrestrial and marine biodiversity.

Some of the most significant achievements in 2025 in this area, in addition to those already presented in section [2.3.1.3](#) of the chapter 'ESRS E3 - Water and marine resources', are:

- More than 1,200 organic products within our commercial offer.
- 710 products with animal welfare certifications such as Welfair® or the proprietary certifications of Eusko Label and INTIA.
- 391 products under our EROSKI Natur brand that include certifications such as GlobalG.A.P., Integrated Production or animal welfare.
- 736 products with the FSC®, PEFC, or SFI seal.
- 27 belle NATURAL products with the COSMOS Natural certification from ECO-CERT.

In total, we have more than 3,200 product lines in our range with some external sustainability seal.

Additionally, we support local producer companies, generally smaller and with fewer resources for a transition towards more circular products aligned with the new regulations, as described in section [3.2.2.2](#) of the chapter 'ESRS S2 - Workers in the value chain'.

On the other hand, consumers are a fundamental agent 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 offer and products. Therefore, it is essential to have an informed and trained society in sustainability matters, 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. For this reason, we work to communicate not only the nutritional profile of the food we sell, as detailed in the 'Responsible marketing practices' section of section [3.3.2.4](#) of the chapter 'ESRS S4 - Consumers and end users', but also the production systems and the environmental profile of our range.

Thus, in 2020 we were pioneers with the publication of the Environmental Product Declaration for eggs and milk from the Basque Country under the EROSKI brand. In 2022, we incorporated new labelling on all own-brand chicken meat product lines to help identify the characteristics of their rearing. And, that same year, we became the first retail company in Spain to communicate a new environmental label, the Planet-Score, which seeks to inform in a simple way about the overall environmental impact of the food product, and which in 2023 we included on the packaging of six products. Currently, we are closely monitoring developments in the regulation of environmental claims at the European level to define the next steps in these transparency actions towards consumers that encourage more responsible consumption.

Eco-design of our packaging and containers

At the EROSKI Group, we approach the improvement of our packaging and containers with two goals: improving their circularity so that they can be reused at the end of their useful life and minimizing the plastic pollution affecting our planet. Based on these two perspectives, we work in an integrated manner, deploying measures that cover checkout bags, in-store packaging and our own-brand packaging. And we do so by applying the waste hierarchy, prioritizing prevention and reuse, as well as working from the design stage to improve their recyclability and boost the use of materials of renewable or recycled origin.

Checkout bags

Firstly, we promote the reuse of checkout bags among consumers. To this end, since 2019 we have had large-capacity, multi-use bags made from recycled plastic, we charge for single-use bags (2010) and we sell solidarity cloth bags (2013). In addition, we have a wide range of more sustainable solutions to replace the conventional plastic shopping bag. Thus, in 2019 we introduced a bag with more than 55% recycled plastic, an FSC®-certified paper bag, 100% recyclable, and a compostable bag made from renewable plant-based materials that can be reused as a bin liner for the organic waste fraction. As a result, in the reporting period 64% of the material we use for bags is of bioplastic (3%), renewable (2%) or recycled (59%) origin.

All these measures result in a 19% reduction in the number of bags sold in 2025 compared to 2018, the year before the bag changeover took place. This means consuming 574 fewer tonnes of materials per year than before. Regarding conventional plastic specifically, we have reduced its consumption by almost half since 2018, avoiding the use of 947 tonnes of that material per year.

In-store packaging

At the EROSKI Group, we facilitate the use of reusable containers for customers in our fresh product sections. Specifically, we allow the use of their own containers such as lunchboxes in the butchery, deli and fish counter sections, or our reusable mesh bag for purchasing fruit and vegetables in bulk. This alternative to single-use plastic bags was given free to all EROSKI Club Gold Members at the time of its launch and is available in all stores.

Additionally, since 2018 we have applied eco-design measures to our range of in-store packaging, such as replacing polyethylene bags with compostable bags, using paper envelopes as an alternative to plastic and implementing up to 80% recycled plastic in in-store packaging trays for bread, pastries and other products. This represents a cumulative reduction of 52% in units served per year compared to 2018. Regarding conventional plastic specifically, we have reduced its consumption by 56% compared to 2018, avoiding the use of 923 tonnes of that material per year. 53% of the material we use for packaging is of renewable (34%), bioplastic (9%) or recycled (10%) origin.

Own-brand packaging

Since the creation of the 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 brings together the efforts of companies and the Basque Government's Environmental Management Agency Ihobe, with whom we collaborate on the study and execution of eco-design innovation projects. The initiative also has the support of the University of the Basque Country (UPV/EHU) and leading knowledge centres at the international level.

In line with this track record of work, in 2018 we launched a project for the eco-design of own-brand packaging for the most commonly consumed products in our stores: fresh products, dry food, household cleaning, perfumery and hygiene. Through this project, we contribute to the global objectives of reducing single-use packaging, especially conventional plastic packaging, and facilitating circular management after use, in line with the national packaging regulations approved at the end of 2022 and the new European packaging regulation approved in 2024. In the targets section [2.4.2.1](#) of this chapter, we detail our challenges in this regard in greater depth.

The first measure we always try to implement is the elimination of packaging and, consequently, we promote the sale of fresh products in bulk. Thus, approximately 50% of our fruit and vegetables are sold without packaging and in other sections the percentage of bulk products is even higher, such as in the fish counter, where it reaches 90%.

In parallel, we initiated the collection of own-brand packaging data in collaboration with our supplier companies to measure their plastic footprint and recyclability and thus be able to define specific eco-design actions. Thus, since 2020 we have a packaging database that currently contains information on 3,860 product lines from 438 suppliers. Based on this diagnosis, we have

deployed actions such as the elimination of packaging elements that are superfluous for food safety preservation or for the consumer's functional use, the optimization of material ratios used per package, the incorporation of materials of renewable or recycled origin and the redesign in accordance with existing recyclability improvement guides, such as the use of a single material per packaging element or the use of light colours. To identify and implement these improvement measures, we have trained the workers responsible for the selection and design of our own-brand products.

In this context, we have eco-designed 186 own-brand packages in 2025, bringing the total to 802 since 2020. Thanks to all these measures, we have reduced the ratio of grams of conventional plastic per own-brand unit by 15.4% compared to 2020, which means avoiding 1,123 tonnes of conventional plastic per year. 28% of the material we use for own-brand packaging is of renewable (21%) or recycled (18%).

Regarding recyclability, during this financial year we have carried out a thorough review of our calculation criteria. To this end, we have relied on AINIA, a technology centre specializing in packaging and its recyclability, which has led us to make adjustments to our measurement tool in relation to the penalty criteria for multilayer packaging, we have included criteria for ease of product emptying and we have adjusted the penalties for coloured plastic packaging, among other measures. In addition to the adjustment of the calculation tool, we have redefined the definition of recyclability to align it with the provisions of European Regulation 2025/40 on packaging and packaging waste (PPWR). With all this, and in order to make the recyclability figure comparable with 2024, we have recalculated the previous year's data using these new criteria. Thus, we have increased the average recyclability by 6.6 percentage points since 2024, reaching 77.84%, which represents a 9.27% improvement. Furthermore, 77.84% of our analysed own-brand products comply with the PPWR recyclability requirements for 2030. In the coming years, as the authorities further define the recyclability calculation methodology, we will update our calculations accordingly.

With a view to continuing to advance towards greater circularity of our packaging, we participate in various national and European innovation projects, such as, for example:

- SISTERS: a Green Deal project to improve the sustainability of packaging used to preserve food and reduce its negative impacts.
- REDYSING: a Horizon Europe project that seeks to promote efficient and innovative processes in the use of resources for the production and circularity of cellulose packaging for fresh food.
- BOTTLE4FLEX: development of a sustainable flexible *film*.
- MOEBIOS: development of biodegradable and recyclable packaging.
- CLEAN ALGAE2VALUE: development of biomaterial packaging from algae.
- INSOSTPACK: development of packaging from insect chitin.
- INVASEC: development of packaging solutions for meat products that ensure food quality, food safety and freshness, while reducing the environmental impact associated with the use of conventional plastics.

- **DIGIPACK:** innovation in the packaging of 4th and 5th range products in the food industry, through the application of advanced inspection technologies and the use of sustainable materials.

Table 43. Eco-design indicators

	2025	2024	% 2025/2024	% 2025/2020
Cumulative number of eco-designed product references	802	617	29.98%	-
% average recyclability	77.84%	71.2%	9.27%	20.7%
% recyclable product references (according to the PPWR)	77.84%	70.9%	9.73%	20.6%
Ratio of grams of conventional plastic sold per sales unit	6.14	6.26	-1.92%	-15.4%

Logistics packaging

In addition to the containers and packaging that reach consumers, we also work with our value chain to improve commercial and transport packaging. For example, we promote the use of reusable logistics packaging, which we return to our platforms through reverse logistics. Thanks to this, in 2025 we reused more than 51 million of these containers: 5,628,300 pallets and 45,632,700 plastic crates.

In this context, FORUM SPORT is also making progress in innovation within logistics processes to minimize waste generation, for example, by replacing single-use boxes and pallets with recycled and reusable plastic ones and replacing traditional transport elements with reusable metal cages for footwear.

Food Waste Action Plan

At the EROSKI Group, we are aware of the problem of food waste on a global scale in social and economic terms. We therefore deploy a series of measures prioritized according to the waste hierarchy to minimize the management of food surpluses in our stores and ensure a circular outlet for those we cannot yet avoid. Evidence of these actions is the certification since 2023 of VEGALSA-EROSKI under the Food Waste standard (Food Waste Management System) developed by Bureau Veritas.

Prevention of food surplus generation

First, we work on the prevention of the generation of such surpluses. To this end, we implement the following initiatives:

- **Optimal procurement:** we use various tools to match orders and stock to demand in order to minimize surpluses.
- **Cold chain improvement:** we upgrade our facilities and cold chain to extend the shelf life of food and reduce waste at the point of sale.

- **Equipment maintenance and calibration:** we implement preventive plans to ensure the correct operation of refrigeration, lighting and weighing equipment, thereby reducing the risk of breakdowns and errors that generate shrinkage.
- **Good hygiene and handling practices:** we provide continuous and up-to-date training to staff who handle food, we apply a robust hazard analysis and critical control points (HACCP) system to prevent incidents in a timely manner, we have standardized operating manuals and procedures, and we have a comprehensive disinfection, disinfestation and deratisation (DDD) plan, both internal and external.
- **Continuous date monitoring in stores:** we identify in advance those foods approaching their sell-by date and thereby optimize product rotation and prevent expiries.
- **Promotion of foods close to their sell-by date:** we act on our commercial proposition to improve the sales of products whose commercial life is shortening due to approaching best-before or use-by dates. In 2025, we sold 15,446 tonnes of products with these discounts.
- **Product packs with Too Good To Go:** this application offers consumers the possibility to purchase packages of products at reduced prices, with a wide variety of foods that are close to reaching their best-before or use-by date. In 2025, we managed to sell 417,098 packages, equivalent to preventing the waste of 491 tonnes of food.
- **Loss analysis:** we carry out a comprehensive analysis of food loss considering all its variables, which allows us to classify the causes, prioritize the necessary actions and evaluate the evolution of the associated indicators.

Donation of food surpluses for people in vulnerable situations or for animal feed

At the EROSKI Group, we have been donating surpluses that are in perfect condition for human consumption for many years, but which we remove from our shelves due to our freshness commitment to our customers or due to some anomaly in the packaging or labelling. To this end, we have developed an alarm system related to the proximity of use-by and best-before dates, and we have established a collection and delivery process across the entire network and at our logistics platforms, which includes a detailed protocol to ensure food safety. We have also trained thousands of people across the entire store network, and we collaborate in the design of collection routes for these products with social organizations and public entities (even strengthening, where necessary, their equipment with technical materials to ensure, for example, the cold chain). In this way, we donate 824 tonnes of food per year through hundreds of social entities. In cases where the product is not suitable for human consumption but is suitable for animal consumption, we also have donation agreements with some zoos or animal shelters.

By-product processing

Through reverse logistics or authorised waste managers, we collect the solid by-products generated in our stores, such as meat, fish, bread, etc., for use as raw material in the manufacture of animal-origin flours and oils and feed for animal feed. Thanks to this measure, we gave a second life to 6,219 tonnes of organic by-products in 2025.

Composting and recovery of biowaste

Biowaste management at our centres is carried out in some cases through municipal management via the brown bin and, in others, through reverse logistics or authorised waste

managers, who collect the organic waste generated in our stores for composting or biogas generation. In 2025, the amount of biowaste recovered through this own management amounted to 2,022 tonnes.

Innovation to prevent food waste

We participate in various European innovation projects in collaboration with other companies and research centres that seek to find alternative circular outlets for products to prevent them from being wasted, such as the manufacture of new foods or even packaging from organic waste. Among them, we highlight:

- ZeroW: a Green Deal project to implement Systemic Innovation Living Labs (SILL) in the value chain to achieve long-term environmental and economic sustainability.
- ToNoWaste: a Horizon Europe project aimed at fostering a new zero food waste mindset based on a holistic approach.
- UPCYCLE: development of biodegradable packaging from food surpluses not suitable for human or animal consumption.
- AHOBAE: intelligent recovery strategy for heterogeneous organic by-products for packaging development.
- RPACK: development of recovery and traceability technologies for the revalorisation of polyolefins in food packaging.
- JAKIZU: helping consumers make more responsible purchasing decisions through a gamified digital platform.

Raising awareness in households

At the EROSKI Group, we make efforts to communicate to our consumers about options to prevent the waste that occurs in households.

We carry out several campaigns throughout the year to offer fruit and vegetables considered ugly due to their appearance or size, but which are in optimal condition for consumption, to raise awareness among consumers when discarding products in their shopping solely because of these physical characteristics. In 2025, a total of 200 tonnes of ugly fruit and vegetables were sold across our entire network.

In addition, we provide recommendations for consumers to plan their shopping, store food correctly to extend its shelf life and make use of food scraps for other recipes. And every year we participate in the Food Waste Awareness Week organized by AECOC with various awareness-raising and educational activities through its social media channels.

Digitalization to reduce paper consumption

From 2019 onwards, we introduced the digital receipt so that our customers can access their purchase information directly on the EROSKI App, thereby avoiding paper consumption. Furthermore, with the same aim, we continue to make progress in digitalizing promotional and informational communications to consumers, for example, through our brochures or magazines in digital format. Thanks to this, since 2019 we have reduced by 46% the paper used in advertising brochures, EROSKI Club, CAPRABO Sabor and EROSKI Consumer magazines, purchase receipts

and paper at the EROSKI Group headquarters. This translates into avoiding the consumption of more than 2,300 tonnes of paper per year.

Furthermore, it is worth noting that the paper used generally in advertising holds PEFC 70% certification (Programme for the Endorsement of Forest Certification Schemes), which guarantees that it comes from sustainably managed forests. The paper used for the EROSKI Consumer, EROSKI Club and CAPRABO Sabor magazines also holds PEFC certification, ensuring responsible forest management. At our headquarters, we use paper bearing the EU Ecolabel with lower grammage.

Recovery of textile surpluses through solidarity

In line with what has been done with food surpluses, for years we have been donating to social entities non-food consumer goods, such as toys, clothing, footwear and school supplies in perfect condition for use that we remove from sale, for example, due to seasonal range changes. In 2025, we donated 3,060 kilos of these products to the Federación Niños del Mundo, which distributes them to people in vulnerable situations in other countries. Likewise, at FORUM SPORT we donated more than 1,000 items of clothing to Cruz Roja Bizkaia.

Repair and sale of spare parts for sports equipment at FORUM SPORT

We offer repair services and the sale of spare parts for sports equipment sold in our FORUM SPORT stores, with the aim of extending their useful life and minimizing resource consumption, as well as ensuring the best service to our customers' needs. In 2025, we carried out 4,000 repairs of items in our stores and 156 repairs directly by our specialized suppliers. In addition, we sold more than 42,791 spare parts for cycling and tennis sports equipment.

Circular waste management

As mentioned in the previous sections, we implement various measures to minimize waste arising from our activity. For example, applying eco-design to own-brand products, promoting the reuse of containers and packaging among our customers and in our logistics operations, deploying a cross-cutting plan to reduce food surpluses, and enhancing digital communication with consumers. On the other hand, where waste generation could not be avoided, we also have a series of actions in place to ensure its circular management.

Recycling and recovery of waste from our facilities

At the EROSKI Group, we are committed to the proper management and recovery of waste generated at our facilities, through recycling and reuse actions as priority measures. From a circular economy perspective, we promote reverse logistics processes, from stores to platforms and supplier companies, which enable the proper reuse and recycling of the organic and inorganic waste generated. This involves not only making use of waste and avoiding the consumption of virgin raw materials, but also reducing the impact of its transport to the final waste manager. Thus, in addition to what has already been mentioned about biowaste, we are committed to the recycling and recovery of materials such as cardboard, plastic, paper and wood generated at our facilities. To this end, we collect the various discarded materials at our stores and platforms, and we collaborate with different authorised Integrated Management Systems (IMS) for their treatment. Thanks to this, in 2025, 41,387 tonnes of waste were classified in

recovery operations, 98.69% of the total managed directly with authorised waste managers. The complete information on directly managed waste is presented later in [Table 54](#) of section [2.4.2.3](#). We have this management in place for approximately 85% of the total waste generated at our centres.

The remainder is managed through municipal waste management services. We estimate that 8,415 tonnes of waste are managed annually through this type of municipal collection. This value has been estimated based on the kilograms of products removed from stores where there is no direct management.

Circular management of waste from the products we sell

We are committed to fostering responsible resource use and circular waste management among consumers through various actions in addition to those already mentioned regarding the circular design of our products and packaging. Specifically:

- As own-brand producers, we annually declare the packaging, electrical appliances, batteries, oils and luminaires of our products to the Collective Systems of Extended Producer Responsibility (SCRAP), such as ECOEMBES, ECOVIDRIO, ECOPILAS and ECOTIC. These entities ensure the proper recovery and management of waste derived from the use of our products.
- We make recycling points available to consumers in our stores for the collection of batteries, electrical appliances, lamps, clothing, household oil and toner, among other used products. It is worth noting that we were the first supermarket chain to implement the collection of coffee capsules of any brand and material in our network in 2019.
- For years, we have included on our own-brand products the pictograms of the waste bins indicating how to correctly separate the waste from their packaging, something that became mandatory by regulation in mid-2025.
- In addition to the aforementioned household awareness-raising actions for the prevention of food waste, from the EROSKI Group and EROSKI Foundation we promote the training and awareness of consumers on the challenges in resource use and circular economy that we face, best practices and possible solutions. We do this through awareness-raising campaigns and the publication of informative and educational content on our web platforms and other media, as we believe that achieving global environmental goals is only possible if we all participate actively as a society. In this regard, we highlight the EROSKI Consumer project, with its specific channel and content on the environment, and the Educational Programme on Food and Healthy Habits (PEAHS), which has a specific training module carried out in collaboration with WWF. These actions are detailed in section [3.3.2.4](#) of the chapter 'ESRS S4 - Consumers and end users'. On the other hand, we collaborate with various organizations so that they can also carry out their outreach work in this area, such as with WWF in its 'Earth Hour' campaign or with the Artigas Sustainability School, the Environmental Education Centre on Waste of Bizkaia. Chapter [3.4](#) 'Development of the environment' contains further information in this regard.

2.4.2. Metrics and targets

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

Below is a table with additional information on the monitoring parameters for our actions related to resource use and the circular economy disclosed in this chapter.

Table 44. Supplementary information on monitoring parameters related to resource use and the circular economy

Parameters	Methodology and significant assumptions
Number of in-store packaging units used	The data is obtained from the packaging purchase information recorded in the organization's purchasing systems. It includes self-service fruit and vegetable bags, envelopes, trays, film, bags, etc., from in-store packaging at fishmonger, delicatessen and butcher counters and from the bakery and <i>in situ</i> kitchen sections, among other packaging used at our centres for customers to take products home.
Ratio of grams of conventional plastic sold per sales unit in own-brand packaging	It is calculated as the ratio between the grams of conventional plastic sold per sales unit of own-brand products in 2025 and 2020. In this regard, the units of products with packaging in the eco-design project database and products without packaging in the range have been taken into account, in order to measure the impact of promoting bulk sales in our own brand.
Tonnes of conventional plastic avoided per year thanks to eco-design of own-brand packaging	These correspond to the difference between the ratios of kilograms of plastic per unit for each year, multiplied by the number of own-brand units sold in 2025.
Number of eco-designed own-brand packaging items	It is determined based on the information available in the eco-design project database, which includes a field indicating whether the packaging has been eco-designed. For it to be marked as such, an environmental improvement must have occurred compared to the previous version, for example, through a reduction in the materials used, the use of more sustainable materials (renewable or recycled origin) or the improvement of its circularity (greater reusability, recyclability or compostability).
Percentage of recyclability of own-brand packaging	It is calculated using a proprietary methodology defined taking into account the best practice criteria for designing for recycling defined by ECOEMBES and the packaging composition information recorded in the eco-design project database. The calculation is performed for each element that makes up each package (for example, bottle, cap, tray, <i>film</i> , etc.), taking into account the theoretical recyclability of the material it is made of according to the recycling facilities available in Spain. Then, penalizing criteria are applied based on aspects of its design that hinder its circularity, such as its colour, use of multilayer materials, dimensions, etc. Subsequently, the recyclability of the total package is calculated by weighting the recyclabilities of the elements by weight. The recyclability percentage across the entire range is calculated by weighting by the units sold of each package.
Percentage of recyclable product references (according to the PPWR)	Based on the same recyclability calculation criteria as the previous parameter, the percentage of own-brand references is calculated relative to the total eco-design database (3,860 products) with packaging that has

Parameters	Methodology and significant assumptions
	a calculated recyclability equal to or greater than 70%, which is the threshold established by European Regulation 2025/40 on packaging and packaging waste as recyclable by 2030.
Tonnes of food donated	It is estimated based on the retail price of products recorded as donated in our control system and the conversion rate of €1.85 = 1 kg, provided to us by the Spanish Federation of Food Banks (FESBAL) for 2025 (€1.75 = 1 kg in 2024).
Tonnes of donated textile surpluses	Estimated figure based on the number of boxes delivered to the NGO and an estimated weight per box of 15 kilograms.

Regarding the public targets set by the EROSKI Group in relation to resource use and the circular economy, in our new 5 Commitments With You to 2030 described in section [11.3.1](#) on strategy of the chapter 'ESRS 2 - General disclosures', we have set the following goals:

- **Eco-design our packaging to improve its circularity:** we commit to ensuring that 100% of our own-brand products have recyclable packaging as required by EU Regulation 2025/40 on packaging and packaging waste, and to progressively incorporating more recycled-origin materials, as also required by the regulation.
- **Reduce food waste through prevention, donations or processing of surpluses:** we commit to meeting the requirement to reduce food waste by 50% in our operations compared to 2020, as required by Law 1/2025 on food waste. To this end, we will have an externally certified waste management system.

These targets replace those previously defined within our 10 Commitments to Health and Sustainability, which were focused on improving our containers and packaging in order to, on the one hand, minimize plastic pollution of marine and terrestrial ecosystems, and, on the other hand, improve their circularity so they can be reused at the end of their useful life. Specifically, we had the following voluntary targets:

- **Achieve a 20% reduction in conventional plastic contained in our own-brand packaging by 2025 compared to 2018.**
This target was not defined based on conclusive scientific evidence, but rather on the state of the art in the retail sector at the time of its formulation. We have achieved a 15% reduction in 2025 and will continue working towards further reduction, in the context of optimizing packaging efficiency and incorporating more secondary or renewable-origin materials. This challenge requires collaboration from our value chain, as the EROSKI Group does not manufacture or package its products, but rather selects them from its supplier companies.
- **Ensure that our own-brand packaging is 100% recyclable by 2025.**
This target was defined by bringing forward by five years the regulatory requirement for all packaging placed on the market to be recyclable by 2030. This ambition responded to an alignment with the best practices of the food manufacturing and retail sector at the time of its definition (2018). We have achieved 77.8% recyclability in 2025. This challenge also requires the collaboration of our supplier companies and, to a large extent, advances in improvements to packaging sorting and recycling systems in Spain. As mentioned above, we will continue working to improve the circularity of our packaging as part of our 5 Commitments With You to 2030.

Progress towards these targets has been described in more detail in the section 'Own-brand packaging' included in section [2.4.1.3](#) of this chapter.

At the EROSKI Group, we have not defined additional quantifiable public targets related to the IROs arising from resource use and the circular economy. During the 2025 financial year, the Sustainability Committee led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, as well as their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, reinforcing our sustainability roadmap for the coming years.

Meanwhile, at the EROSKI Group we monitor the effectiveness of our policies and actions related to the impacts, risks and opportunities in resource use and the circular economy through the qualitative and quantitative indicators and parameters previously explained in this chapter, with the spirit of contributing to the advancement of the SDGs and the challenges set out in the 'Farm to Fork Strategy' of the European Green Deal. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 - General disclosures').

2.4.2.2. Resource inflows (E5-4)

Resources used in own operations

The material resources entering our organization for our own operations are mainly:

- **Energy:** energy consumption is reported in section [2.2.4.2](#) of the chapter 'ESRS E1 - Climate change'.
- **Water:** water consumption is reported in section [2.3.2.2](#) of the chapter 'ESRS E3 - Water and marine resources'.
- **Refrigerants:** our refrigeration installations and cold display units in stores require refrigerant materials for their operation. The quantity reported corresponds to the data provided by facility maintenance contractors to compensate for leaks that occurred during the financial year. These leaks are recorded as direct emissions (Scope 1) of our carbon footprint.

Table 45. Refrigerants (tonnes)

	2025	2024	%2025/2024
R-448	25.10	27.12	-7.46%
R-449	3.47	3.16	9.74%
Glycol	0.62	2.22	-72.00%
R-450	2.63	1.91	37.70%
R-442	0.25	1.82	-86.09%
Others	7.74	4.89	58.33%
Total	39.81	41.12	-3.18%

- **Paper:** we use this material for purchase receipts in our stores, advertising brochures, EROSKI Club, EROSKI Consumer and CAPRABO Sabor magazines, and as office material at our headquarters.

Table 46. Paper (tonnes)

	2025	2024	%2025/2024
Advertising brochures	2,035	2,701	-24.64%
Purchase receipts	423	444	-4.69%
Magazines	257	8	6.22%
Headquarters	8	242	-20.94%
Total	2,721	3,396	-19.87%

Product purchases

Regarding the products and their packaging that we sell, the EROSKI Group does not manufacture these goods, but is solely responsible for their procurement from supplier companies upstream in its value chain and their subsequent distribution to consumers and franchise partners.

We do not have information on the quantity and type of materials used in the manufacture of the more than 130,000 different products sold, which also include manufacturer brands. Therefore, the information presented below corresponds to the total tonnes of products purchased for sale, the impact of which is included in category 3.1 of Scope 3 of our carbon footprint, reported in section [2.2.4.3](#) of the chapter 'ESRS E1 - Climate change'. The data corresponds to the total units purchased multiplied by the net weight of each product reference, according to data recorded in our information systems or estimated weights in the case of FORUM SPORT products.

Table 47. Products purchased (tonnes)

	2025	2024	% 2025/2024
Food	1,519,805	2,017,430	-24.67%
Household cleaning, toiletries and hygiene	117,312	159,054	-26.24%
Fuel	95,476	106,599	-10.44%
Consumables	12,684	13,449	-5.68%
Electrical and electronic appliances	3,842	4,482	-14.28%
Textiles and footwear	3,168	2,701	17.26%
Other products	13,546	13,381	1.23%
Total	1,765,833	2,317,097	-23.79%

With the aim of progressively expanding the information we have on the resources used in our value chain, the EROSKI Group has carried out various innovation projects in the past to perform life cycle analyses of several of our own-brand products, and as reporting requirements are progressively applied to the agents in our value chain, we will be able to gradually complete the information on resource consumption arising from our activity.

Containers and packaging

Regarding packaging, we currently have information on checkout bags, in-store packaging and own-brand packaging included in our eco-design project. Checkout bags and in-store packaging are already included in the 'Consumables' block of the previous 'Products purchased' table, but are also detailed here to provide more specific information on their composition.

Table 48. Containers and packaging (units)

	2025	2024	Base year ¹	% 2025/2024	% 2025/ Base year
Checkout bags	92,251,845	90,275,311	114,454,165	2.19%	-19.40%
In-store packaging	323,053,195	299,738,135	673,579,321	7.78%	-52.04%
Own-brand packaging	662,763,986	665,264,520	629,992,279	-0.38%	5.20%
Total	1,078,069,026	1,055,277,966	-	2.16%	-

¹ 2018 for checkout bags and in-store packaging. 2020 for own-brand packaging. Therefore, no aggregated total is provided.

Table 49. Containers and packaging (tonnes)

	2025	%	2024	%2025/2024
Plastic	12,532	41.60%	12,366	1,34%
Bioplastic	721	2.39%	864	-16.55%
Recycled plastic	3,755	12.47%	3,709	1.24%
Conventional plastic	8,056	26.74%	7,793	3.37%
Paper/cardboard	6,297	20.91%	6,089	3.42%
Recycled paper/cardboard	2,845	9.44%	2,529	12.48%
Virgin paper/cardboard	3,453	11.46%	3,560	-3.01%
Metals	2,546	8.45%	2,551	-0.19%
Glass	8,571	28.46%	9,282	-7.66%
Other materials	174	0.58%	170	2.49%
Total	30,121	100.00%	30,458	-1.11%

Table 50. Materials used in checkout bags (tonnes)

	2025	%	2024	Base year 2018	% 2025/2024	% 2025/2018
Plastic	2,779	98%	2,656	3,418	4,63%	-18,69%
Bioplastic	89	3%	93	5	-4.47%	1,676.79%
Recycled plastic	1,674	59%	1,576	1,449	6.24%	15.55%
Conventional plastic	1,016	36%	987	1,963	2.92%	-48.25%
Paper/cardboard	65	2%	60	0,3	7.57%	21,413.33%
Total	2,844	100%	2,716	3,418	4.70%	-16.81%

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Table 51. In-store packaging materials (tonnes)

	2025	%	2024	Base year 2018	% 2025/2024	% 2025/2018
Plastic	1,678	65.81%	1,688	1,775	-0.58%	-5.45%
Bioplastic	616	8.88%	755	-	-18.47%	-
Recycled plastic	344	9.61%	425	132	-19.09%	160.49%
Conventional plastic	719	47.33%	508	1,642	41.49%	-56.23%
Paper/cardboard	1,106	34.16%	878	938	26.01%	17.95%
Recycled paper/cardboard	83	0.02%	-	-	-	-
Virgin paper/cardboard	1,023	34.15%	878	938	16.55%	9.09%
Metals	-	0.00%	2	-	-100.00%	-
Other materials	1	0.02%	-	59	-	-98.31%
Total	2,786	100.00%	2,568	2,713	8.47%	2.67%

Table 52. Materials used in own-brand packaging (tonnes)

	2025	%	2024	Base year 2020	% 2025/2024	% 2025/2020
Plastic	8,074	32.97%	8,022	8,229	0.65%	-1.88%
Bioplastic	17	0.07%	16	20	6.25%	-15.00%
Recycled plastic	1,737	7.09%	1,708	1,257	1.69%	38.18%
Conventional plastic	6,321	25.81%	6,298	6,952	0.37%	-9.08%
Paper/cardboard	5,127	20.93%	5,151	10,383	-0.47%	-50.63%
Recycled paper/cardboard	2,761	11.28%	2,529	5,469	9.19%	-49.51%
Virgin paper/cardboard	2,365	9.66%	2,622	4,913	-9.80%	-51.86%
Metals	2,546	10.40%	2,549	2,813	-0.12%	-9.49%
Glass ¹	8,571	35.00%	9,282	10,376	-7.66%	-17.39%
Other materials	173	0.71%	170	218	1.76%	-20.64%
Total	24,492	100.00%	25,174	32,019	-2.71%	-23.51%

¹ We do not have information on the percentage of recycled glass in packaging made of this material, and therefore it is not considered when reporting this parameter.

In addition to the above data, logistics packaging has also been reused, avoiding the consumption of raw materials.

Table 53. Reused logistics packaging (units)

	2025	2024	% 2025/2024
Pallets	5,628,300	5,241,677	7.38%
Plastic crates	45,632,700	44,433,939	2.70%
Total	51,261,000	49,675,616	3.19%

2.4.2.3. Resource outflows (E5-5)

Products and materials

Since we do not accumulate significant stocks between financial years, we equate the information on products sold with those purchased, which have been presented in section [2.4.2.2](#) of this chapter. Likewise, the information we have on packaging placed on the market is also included in that section. On the other hand, the average recyclability percentage of that own-brand packaging (77.8%), is described in the own-brand packaging section of section [2.4.1.3](#) of this chapter.

Waste

The majority of waste we manage directly is non-hazardous waste (99.83%), composed of both inorganic materials (79.35%), which come mainly from commercial packaging waste of paper, cardboard, plastic and wood, and organic waste (20.65%), which could not be avoided through the actions of our Food Waste Action Plan. There is also a small fraction of hazardous waste (0.17%) from waste electrical and electronic equipment (WEEE), such as IT equipment, refrigerators, etc., batteries and fluorescent tubes. In addition, in our fuel station business we generate waste derived from their cleaning and maintenance, for example, contaminated absorbents, filters, aerosols, workshop oil or sludge.

Table 54. Waste (tonnes)

	2025	2024	% 2025/2024
Recovered waste	41,387	40,144	3.10%
Non-hazardous	41,338	40,101	3.08%
Reused	-	25	-100.00%
Recycled ¹	35,861	9,810	265.57%
Other operations	5,477	30,267	-81.91%
Preparation for recycling operations	2,015	29,767	-93.23%
Other recovery operations	3,462	500	592.87%
Hazardous	49	43	15.10%
Reused	-	-	-
Recycled	1	4	-73.94%
Other operations	48	39	23.07%
Preparation for recycling operations	48	37	28.36%
Other recovery operations	-	2	-100.00%
Waste sent for disposal	548	484	13.29%
Non-hazardous	528	463	14.04%
Incineration	-	135	-100.00%
Landfill	504	305	65.08%
Other operations	24	23	5.00%

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	2025	2024	% 2025/2024
Hazardous	20	21	-3.28%
Incineration	-	-	-
Landfill	-	-	-
Other operations	20	21	-3.28%
Total waste managed	41,935	40,628	3.22%

¹ Includes the 6,219 tonnes of animal by-products (ABP) and other organic by-products (bread, etc.) that have been used for the manufacture of animal-origin oils and flours and feed for animal feed.

Of the 41,935 tonnes that we managed directly with authorised waste managers at stores or through reverse logistics, 90.44% was recycled or treated with preparation for recycling operations. Of the remainder, 8.26% underwent other recovery operations, such as energy production, and 1.30% was disposed of. This means that waste classified under operations other than 'recycling' in the reference year amounted to 14.48%.

The classification of treatment of managed waste shown above, which follows the categories specified in the ESRS E5 - Resource use and circular economy standard, has been carried out based on the treatment operations information provided by the waste managers we work with, considering as 'Other operations' those detailed in the following table.

Table 55. Types of waste treatments considered as 'Other operations'

Classification	Type of treatment considered
Recovery	
Non-hazardous waste	
Other preparation for recycling operations	- Storage of waste pending any of the operations numbered R1 to R12 (excluding temporary storage, pending collection, at the site where the waste was produced). - Exchange of waste for subjecting it to any of the operations listed R1 to R11. This includes operations prior to recovery, including pre-treatment, prior to any of the operations listed R1 to R11. - Waste sorting (for certain EWC codes). - Storage of waste within the scope of collection.
Other recovery operations	- Use principally as a fuel or other means to generate energy. - Mechanical treatment (crushing, fragmentation, cutting, compaction, etc.). - Use principally as a fuel at waste incineration facilities (combustion). - Waste sorting (for certain EWC codes). - Dismantling and separation of the various components of waste, including the removal of hazardous substances.
Hazardous waste	
Other preparation for recycling operations	Storage of waste pending any of the operations numbered R1 to R12 (excluding temporary storage, pending collection, at the site where the waste was produced).

Classification	Type of treatment considered
	• Exchange of waste for subjecting it to any of the operations listed R1 to R11. This includes operations prior to recovery, including pre-treatment, prior to any of the operations listed R1 to R11.
Disposal	
Non-hazardous waste	
Other operations	• Storage within the scope of treatment. • Storage pending any of the operations numbered D1 to D14, excluding temporary storage pending collection at the site where the waste was produced.
Hazardous waste	
Other operations	• Physico-chemical treatment not specified in other sections of this annex, resulting in compounds or mixtures that are disposed of by any of the procedures numbered D1 to D12. • Storage pending any of the operations numbered D1 to D14, excluding temporary storage pending collection at the site where the waste was produced. • Storage of waste within the scope of collection. • Repackaging of waste prior to its disposal by any of the operations numbered D1 to D13. • Repackaging prior to any of the operations numbered D1 to D13. • Physico-chemical treatment of liquid, solid and pasty waste by filtration, screening, coagulation/flocculation, oxidation/reduction, precipitation, decantation/centrifugation, neutralization, distillation, extraction.

2.5. Biodiversity

We work to minimise environmental impact and promote measures that help preserve biodiversity through initiatives such as sustainable fishing, which is detailed in section [2.3.1.3](#) of the chapter 'ESRS E3 – Water and marine resources', as well as through our collaboration since 2007 with entities focused on environmental conservation, such as WWF (World Wide Fund for Nature).

Among our actions in 2025, it is worth highlighting our collaboration through the Céntimos Solidarios (Cents for Solidarity) donation programme with the following initiatives:

- RE-MAR Programme, run by the entity Amicos, which promotes environmental education and the protection of the marine environment of the Galician Atlantic arc through beach waste removal.
- Menorca Preservada Programme, promoted by the Foundation for the Preservation of Menorca, which aims to protect, conserve and regenerate the natural environment of the Menorca Biosphere Reserve.
- Project Rius, promoted by Associació Hàbitats, which originated in the Department of Ecology of the University of Barcelona and consists of environmental volunteering actions for the analysis, monitoring and improvement of fluvial ecosystems.
- Coastal clean-up initiative by ECOMAR Foundation, aimed at raising awareness among schoolchildren about waste management for the protection of Spanish coastlines.
- Spanish Forests and Wetlands Project of WWF, aimed at carrying out restoration and conservation actions in Mediterranean wetlands and forest restoration in high-value areas degraded by wildfires.

Likewise, we joined the VI Great Seabed Clean-up carried out within the framework of the XII Mar de Mares Festival. In addition, we have continued to promote more responsible consumption among consumers through our Food School and the informative EROSKI Consumer project, which are presented in section [3.3.2.4](#) of the chapter 'ESRS S4 – Consumers and end users'.

We also reinforce this commitment by promoting various certifications, labels and brands that guarantee more environmentally friendly production practices, respect for animal welfare and terrestrial and marine biodiversity, as detailed in section [2.4.1.3](#) of the chapter 'ESRS E5 – Resource use and circular economy'.

Regarding the impact of our facilities on biodiversity, all of them are located in urban areas and therefore outside areas of high biodiversity. This, together with compliance with environmental legislation relating to the location of stores, ensures the proper conduct of our operations and minimises negative impacts on wildlife.

At year-end 2025, 124 of our 1,490 stores nationwide are located within one of the protected area designations detailed below. The autonomous communities with the greatest number of stores in protected areas are Galicia, Andalusia, Catalonia and the Balearic Islands.

Table 56. Number of establishments in protected areas

	No. of stores in protected areas	Natura 2000 Network	Protected natural area	Important areas for the conservation of birds and biodiversity in Spain	Biosphere Reserve	Spanish inventory of wetlands
Andalusia	17	✓	✓	✓	✓	
Aragon	8	✓		✓	✓	
Cantabria	2			✓		
Castile-La Mancha	2			✓	✓	
Castile and León	7	✓		✓		
Catalonia	15			✓	✓	
Extremadura	3			✓		
Galicia	38			✓	✓	✓
Balearic Islands	14	✓		✓	✓	
Madrid	4	✓		✓		
Navarre	2		✓	✓		
Basque Country	12	✓	✓	✓	✓	
Total	124					

3. Social pillar

3.1. ESRS S1 – Own workforce

3.1.1. Strategy

3.1.1.1. Stakeholder interests and views (ESRS 2 SBM-2)

At the EROSKI Group, we involve internal stakeholders — worker-members and workers — in decision-making processes, as we consider this a fundamental aspect for fulfilling our social responsibility and properly managing our impacts. Consistent with this vocation, we strive to understand their expectations, interests and opinions in order to strengthen our commitment to meeting their needs. To this end, we have specific communication mechanisms in place to gather and channel the key issues and concerns of each stakeholder group.

Table 57. Communication mechanisms with the own workforce

Stakeholder group	Communication and collaboration mechanism	Key issues and concerns	Results of the collaboration
Workers	- Nexo publication. - Intranets: Prisma, ForumNet. - Minutes. - Communications at headquarters. - Performance appraisal interviews. - Workplace culture surveys. - Audits. - Internal Reporting Channels. - Notice boards. - Health and Safety Committee.	- Regulatory compliance. - Data protection. - Occupational health and safety. - Employment. - Work-life balance. - Anti-corruption. - Ethical and responsible management.	- Update of internal regulations. - Improvement plans. - Improvements in working conditions. - Improvements in communication.
Worker-members	- Corporate participation bodies. - Welcome manual. - Mechanisms specific to workers.	Issues inherent to workers.	Results inherent to workers.

The interests, opinions and rights of the EROSKI Group's workers are taken into account through various channels, including the chain of command itself, corporate representative bodies and the Health and Safety Committees.

As described in section [1.1.2.1](#) of the chapter 'ESRS 2 – General disclosures', at Eroski, S. Coop. we have the Social Council, an advisory body to the Governing Council through which information

is received and communicated to worker-members. The Social Council is composed of 16 worker-members and acts as a structured communication channel within the organization.

The Social Council, in turn, maintains ongoing dialogue with the Delegated Committees, which, through centre meetings, inform worker-members about relevant corporate matters and gather their opinions, queries or suggestions on key issues.

The concerns raised by worker-members through the aforementioned bodies are resolved directly by the Social Council, which reports monthly to the Governing Council on its activities. Depending on the nature and relevance of each matter raised, and in order to ensure its adequate management and follow-up, the Governing Council may decide to include it in the Management Plan or in the Group's Strategic Plan.

The Health and Safety Committees are composed on a joint basis of workers' representatives (prevention delegates) and company representatives. Among their most important functions is the promotion of initiatives related to methods and procedures for the effective prevention of occupational risks, as well as proposing improvements to working conditions and correcting any existing deficiencies. All workers are represented through these Committees, which exercise the responsibilities established in the current legislation on occupational risk prevention. Through the participation of prevention delegates, matters of collective interest related to occupational health and safety are addressed, such as accident rates, preventive planning, occupational risk prevention training, prevention campaigns, the implementation of new work procedures or health surveillance, among others.

The Group's Prevention Plans and, where applicable, the operating regulations of the Committees, detail the processes for workers' participation, their composition and the topics to be addressed. Currently, we have 43 Health and Safety Committees, which meet on a regular basis every three months and, additionally, whenever a justified request is made by either party.

At the EROSKI Group we reaffirm our commitment to and respect for human rights in all activities, as well as the ILO conventions in relation to labour practices, as established in the Group's Human Rights Policy approved by the Governing Council in February 2025 and described in section [3.12.1](#) of this chapter.

3.1.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)

The EROSKI Group's workers constitute a priority stakeholder group from a social, operational and organizational perspective, as they maintain a direct employment relationship with the company and contribute to daily operations, service quality and the execution of the strategy. This is a broad and heterogeneous group, present across different companies, formats, centres and functions, with varying expectations depending on the position, seniority, type of contract, location or life stage. Their main concerns include employment stability, adequate working conditions, occupational health and safety, work-life balance, equity, training and development opportunities. This information is expanded upon in the [Table 57](#) of the previous section.

All individuals who form part of the EROSKI Group's own workforce are included in the scope of this report and may be affected by the positive and negative impacts, risks and material opportunities described in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'. In relation to own workforce, at the EROSKI Group we consider the following two main groups:

- **Salaried workers:** these correspond to the EROSKI Group's own workforce and are those individuals who maintain an employment relationship with any of the Group's companies across the various stores, logistics platforms or headquarters. This group includes both permanent and temporary staff, whether full-time or part-time, as well as the worker-members who are part of the parent company Eroski, S. Coop.
As of 31 January 2026, the EROSKI Group has a total of 28,203 workers (27,625 in financial year 2024). Further information is detailed in section [3.1.3.2](#) of this chapter.
- **Non-salaried workers:** within the EROSKI Group, non-salaried own workforce is composed exclusively of individuals provided directly by temporary employment agencies (TEAs). These workers are not part of the company's workforce, but are hired by the TEAs to meet temporary or specific staffing needs.
At year-end 2025, we have 73 individuals classified as non-salaried own workforce (32 individuals at year-end 2024).

The remaining workers from third-party companies who, despite not maintaining an employment relationship with the EROSKI Group, form part of our value chain are covered under 'ESRS S2 – Workers in the value chain'. For further details, please refer to section [3.2.1.2](#) of that chapter.

Impacts, risks and opportunities affecting own workforce

As part of the double materiality analysis process, at the EROSKI Group we have carried out an assessment of the positive and negative impacts, as well as the risks and opportunities related to own workforce (see section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'). The results of this analysis serve as a basis for the Sustainability Committee's decision-making and for its integration into the Group's strategy and business model, as reflected in one of our Commitments With You to 2030: To satisfy and develop workers.

Below, we briefly describe some of the activities carried out during financial year 2025 that give rise to the positive impacts identified in the double materiality analysis.

- Application of the digital disconnection regulations to respect rest time, leave and holidays, as well as personal and family privacy.
- Implementation of the five-day working week in the stores in the northern region.
- We collaborate with social organizations (Cáritas, Once, Red Cross, Integra Foundation and others) to design employment pathways that respond to the needs of people at risk of social exclusion.
- We organize awareness campaigns, such as those for International Women's Day, International LGBTI Pride Day and the International Day for the Elimination of Violence against Women, contributing to a more egalitarian corporate culture.
- Publication of the 2024 Annual Gender Equality Report.
- Training programmes related to the well-being and health of workers.

All the activities mentioned positively affect both salaried and non-salaried staff. Section [3.12.4](#) of this chapter provides further detail on the actions related to own workforce.

Furthermore, during the double materiality analysis process we identified a potential negative impact in relation to our workforce: violence or harassment due to discrimination (racial, gender or sexual) in the workplace. We consider that, should it materialise, it would be of a specific and isolated nature. Nevertheless, to remedy any possible negative incident, we have grievance channels and action protocols that are described later in section [3.12.3](#) of this chapter.

As explained in section [2.2.1](#) of the chapter 'ESRS E1 – Climate change', the actions envisaged in the transition plan to reduce negative environmental impacts and achieve greenhouse gas emission reduction targets do not currently entail significant impacts on the EROSKI Group's own workforce.

In the assessment of IROs, specific groups of people within the own workforce who, by working in particular contexts, carrying out specific activities or having particular characteristics, may be negatively affected, have also been taken into account:

- **Logistics centre and store staff:** taking into account the information derived from occupational risk assessments, both general and ergonomic, the conclusions of the health surveillance carried out on the entire group, and the investigations into accidents that have occurred during work, we conclude that the groups of workers that may be most affected by exposure to work-related risks are those carrying out order-picking activities for food and fruit and vegetables at our logistics centres and, in the case of points of sale, the activities in the fruit and vegetable and fishmonger sections. In relation to these positions, in addition to general actions related to workstation design, ergonomic adaptation such as heights or reach, the automation of work processes and the provision of mechanical means for carrying out certain tasks, musculoskeletal health programmes are also implemented, such as preventive physiotherapy using the David methodology, or comprehensive health programmes using the Ergoactiv methodology.
- **Temporary staff:** legislative changes in labour matters may impact recruitment and workforce management strategies. Recent labour regulation imposes stricter limits on the hiring of temporary staff, making it more difficult for our organization to adapt to fluctuations in demand or specific projects.
- **Pregnant or breastfeeding staff:** through risk assessments and the action procedures for pregnant or breastfeeding women, the approach for this group is defined as established in the Spanish Law on Occupational Risk Prevention and the SEGO guidelines.
- **Underage staff:** within the Group, we establish, where applicable, action protocols included in the Health Surveillance Procedures that are part of the Occupational Risk Prevention Management Systems.

At the EROSKI Group, we do not carry out operations inherent to our business activity in any country or geographical area where regulatory frameworks may give rise to risks of forced, compulsory or child labour. All the companies that form the Group operate exclusively under Spanish labour legislation and European labour regulations. Furthermore, we have reviewed our internal labour processes, as well as the various surveillance and control actions carried out by different public bodies, and have identified that the following do not exist:

- Dependence by the EROSKI Group on contingent labour with little or no access to healthcare and health benefits.
- Exploitation of low-skilled workers with minimal protection.
- Non-compliance with established working hours or statutory rest periods.
- Undue pressure to accept working conditions.
- Imposition of coercive or irregular contracts (fraudulent training contracts that restrict labour rights).
- Retention of personal documentation or contractual information.
- Restrictions on freedom of movement during the working day.
- Imposition of undue charges (uniforms or mandatory training without compensation).
- Exploitation of vulnerable situations through economic pressure or threats to job stability.
- Improper use of temporary contracts for permanent positions and the assignment of tasks outside the contract without adequate compensation.

We consider the periodic internal audits that we carry out to be of great importance, as they enable us to identify any irregularity, however minor, and ensure that all workers and worker-members comply with the Human Rights Policy and the other policies related to own workforce approved within the EROSKI Group. For further detail, see section [3.1.2.1](#) of this chapter.

3.1.2. Impact, risk and opportunity management

3.1.2.1. Policies related to own workforce (S1-1)

Our Code of Conduct is the foundation upon which the set of corporate practices and policies linked to workers is structured, enabling us to manage the related material impacts, risks and opportunities.

- Human Rights Policy
- Equality, Diversity and Inclusion Policy
- Occupational Risk Prevention Policy
- Remuneration Policy
- Business Conduct and Corporate Culture Policy
- Anti-Corruption Policy
- Internal Whistleblower Protection and Reporting Policy
- Corporate Governance Policy
- Policy for the Prevention and Management of Conflicts of Interest
- Criminal Regulatory Compliance Policy
- Information Security Policy

Our commitment to human rights

We are committed to ensuring that the policy framework that safeguards all workers performing functions within the EROSKI Group complies with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental ILO conventions. These principles are reflected in the following policies:

Human Rights Policy

The Human Rights Policy aims to set out the EROSKI Group's commitments in relation to the respect and promotion of the human rights of the stakeholders with whom we interact. Furthermore, this Policy describes the governance model associated with the oversight of compliance with these commitments, as well as the main control measures implemented within the EROSKI Group for the prevention and management of possible adverse effects in this area.

At the EROSKI Group, we also encourage our commercial partners and other collaborators to carry out their activities ensuring respect for human rights, in accordance with the aforementioned international regulations and conventions, as well as the provisions of this Policy.

The Governing Council, as the highest governance body, is ultimately responsible for ensuring the control measures necessary to guarantee respect for human rights.

Through the following commitments, the EROSKI Group promotes respect for the human rights of all individuals and, in particular, the following groups: own workforce, workers in the value chain, indigenous peoples and consumers and end users:

- Non-discrimination and inclusion, equal opportunities and professional development.
- Occupational health and safety and working conditions.
- Freedom of association and the right to collective bargaining.
- Rejection of forced labour, slavery and child labour.
- Respect for privacy and data protection.
- Promotion of sustainable and ethical business practices.
- Respect for the rights, values, cultures and traditions of the communities in which we operate.
- Safe and healthy products.
- Combating corruption and money laundering.
- Competition law compliance.
- Tax responsibility.

Remuneration Policy

The policy sets out the guidelines to be followed in remuneration matters and the conceptual definition of remuneration, based on the EROSKI Group's Valuation Model, also including the regulatory framework for the application of remuneration and its annual update.

This policy comprises the set of criteria intended to address and ensure coherence with the strategic orientation and the characteristics of the Group's organizational model.

The Governing Council is the body responsible for ensuring and overseeing its development over time, as well as approving the application regulations of each company and deciding, as an appeals body, on the valuation of positions.

This policy is governed by the following principles or commitments:

- **Internal equity:** establishing a clear, understandable and accepted relationship among all individuals between the organizational content of work positions and the associated remuneration.
- **Remuneration solidarity:** the remuneration range between positions with the highest organizational content and those with the lowest shall be narrower than the market range.
- **External competitiveness:** remuneration shall take into account the most widespread distribution levels in companies in the sector, in order to enable the attraction and retention of the necessary human resources.
- **Differential contribution:** remuneration should recognize each individual based on their contribution to the benefit and development of the company.
- **Flexibility:** remuneration must be adaptable and flexible to the legal reality and organizational development of the Group, as well as to possible changes in the sector and the environment.

In accordance with this set of policies and, as reflected in section [11.2.4](#) of the chapter 'ESRS 2 – General disclosures', our commitment to the defence of human rights, including labour rights, aims to incorporate responsible business conduct, as well as to detect and eradicate any possible irregular conduct in human rights. In this regard, at the EROSKI Group we have remediation measures available for our workers in respect of possible impacts related to human rights or of any other nature.

In this respect, at the EROSKI Group we have Internal Reporting Channels equipped with appropriate whistleblower protection and confidentiality. These are accessible through an online platform available on the corporate website, so that any worker can report and bring to the attention of the Internal Reporting Officer irregularities and behaviours contrary to the current legal framework, the Codes of Conduct and the ethical principles of the Group that fall outside the scope of regulatory compliance. In order to encourage the use of the Internal Reporting Channel and the effectiveness of the Reporting System, communications may be made anonymously, and the EROSKI Group refrains from conducting any inquiry into the identity of those informants who have chosen to remain anonymous.

Our commitment to occupational health and safety

At the EROSKI Group, we have our own Occupational Risk Prevention Service, of a joint nature, for all our companies. This service covers the specialities of workplace safety, industrial hygiene and ergonomics and applied psychosociology, while health surveillance is carried out through external prevention services.

The Group's companies and businesses have defined occupational risk prevention policies that are framed within their prevention management systems, based on the Spanish Law on Occupational Risk Prevention and the Royal Decrees implementing that law with their corresponding amendments.

Occupational Risk Prevention Policy

This policy aims to establish the principles and criteria for action oriented towards achieving effective occupational risk prevention within the organization. The objective of the policy is to ensure the control of risks, the effectiveness of preventive measures and the detection of deficiencies that give rise to new risks.

The administrative bodies shall be the highest governance body responsible for the Occupational Risk Prevention Policy. Workers' representatives, through the corresponding Health and Safety Committees, shall participate within the competences and powers that the law grants them.

It shall be Social Management that ensures the application and compliance with the plans and preventive measures established in each case, guaranteeing the necessary resources for this purpose. Furthermore, it must exercise the competences of oversight and monitoring.

Our commitment to diversity, equality and inclusion

At the EROSKI Group we are governed by the principle of non-discrimination, already provided for in our founding statutes and in our Codes of Conduct, motivated by cultural diversity, gender diversity, identity and sexual orientation, abilities, generational diversity, or any other characteristic. To this end, we have the Equality, Diversity and Inclusion Policy.

Equality, Diversity and Inclusion Policy

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

The administrative bodies shall be the highest governance body responsible for the Equality, Diversity and Inclusion Policy. Workers' and members' representatives shall participate within the competences and powers that the law grants them.

It shall be Management that ensures the application and compliance with the plans and measures established in each case, guaranteeing the necessary resources for this purpose. Furthermore, it must exercise the competences of oversight and monitoring thereof.

At the EROSKI Group we are committed to:

- Promoting effective equal opportunities in selection, recruitment, training, professional development and internal promotion processes.
- Promoting balanced gender representation at all levels of the organization, and ensuring equitable participation in decision-making.
- Fostering inclusive recruitment of people with diverse abilities and ensuring accessible working conditions.
- Maintaining a safe and respectful work environment through the implementation of confidential and effective mechanisms for reporting and managing complaints confidentially (through the Internal Reporting Channels).

- Promoting work-life balance, establishing measures that foster balance between these areas.
- Guaranteeing pay equity and eliminating any unjustified wage gap.
- Implementing awareness and training programmes for all staff, focused on promoting diversity, equality and inclusion.
- Collaborating with supplier companies and allied agents who share our commitment to equality, diversity and inclusion.
- Carrying out periodic assessments of the policies and actions implemented in relation to equality, diversity and inclusion, and making the necessary improvements to ensure their effectiveness.

At the EROSKI Group we maintain and strengthen our determination to focus on groups at risk of vulnerability and their integration into the labour market. We collaborate with public employment services and centres in the Ministry of Education network to incorporate, through occupational training, young unemployed students and people at risk of social exclusion. The actions and metrics related to labour market integration are developed later in section [3.1.2.4](#) of this chapter.

3.1.2.2. Processes for engaging with own workforce and workers' representatives regarding impacts (S1-2)

As part of the due diligence process described in section [1.1.2.4](#) of the chapter 'ESRS 2 – General disclosures', at the EROSKI Group we have processes for the participation of workers, including those who are members of the cooperative Eroski, S. Coop.

The highest hierarchical position operationally responsible for ensuring that such engagement with own workforce takes place and that the results serve as a basis for the company's approach is the Group's Social Management.

In this regard, we identify different models of interaction with our own workforce:

- At the EROSKI Group, we have an active listening model that is supported not only by the normal dynamics linked to the hierarchy of teams and established meetings, but also, in order to obtain a closer pulse, we have defined a listening model, supported by online surveys, sustained over time and linked to both strategic elements (culture), tactical elements (engagement) and the issues closest to the day-to-day of workers (pulse surveys). This model, aligned with the positioning of the internal brand, enables us to have sensitive information to improve the experience of workers through their direct participation.
- Following the cooperative principles of our Group, cooperation and participation, our governance model provides for individuals to have participation forums at all levels of the organizational structure and, furthermore, this cooperation operates in both directions: from worker-members to the established bodies and vice versa. Workers' representation across the Group's various companies is also provided for through the Works Councils that exist both in own centres (supermarkets, hypermarkets, platforms, headquarters) and in groupings of centres.

- Furthermore, during the preparation process of the double materiality analysis, we conducted consultations with all stakeholders, including own workforce workers, with the aim of gathering their views. In this regard, the stakeholder group composed of own workforce is included in the scope of disclosure of this report in accordance with the information provided in section [1.13.2](#) of the chapter 'ESRS 2 – General disclosures'.

At the EROSKI Group, we have an innovative culture of collaboration and innovation for setting and achieving objectives and projects, called IMPACT. This methodology creates spaces and opportunity for all own workforce of the EROSKI Group, facilitating the generation of ideas and collaboration in the development of innovative projects.

With IMPACT we seek to transform our way of working, bringing greater agility and empowering individuals. We promote collaboration, driving the activation of multidisciplinary teams, the creation of synergies and cross-cutting approaches in all analysis, assessment and resolution processes. In 2025, we have extended the implementation of this methodology at department level at headquarters, in the hypermarket business (western and eastern regions) and also at CAPRABO.

Worker-members

As described in the section on governance bodies [1.12.1](#) of the chapter 'ESRS 2 – General disclosures', worker-members participate in the various bodies of the cooperative's structure, as set out in the Bylaws. The Bylaws constitute the general framework that sets out the management principles for the individuals who make up the cooperative, and that guarantee respect for human rights at all times.

We have an organized and hierarchical structure with the following collaboration forums:

- Monthly centre meetings, where all workers receive information through delegates and, in turn, their opinions, queries or suggestions in any area of concern and interest are gathered.
- Delegated Committees, which convey the matters raised at centre meetings to the Social Council.
- Social Council, which conveys the topics proposed by the Delegated Committees to the Governing Council.
- Governing Council, the highest body responsible for ensuring and incorporating into its deliberations the opinions and interests of worker-members.
- The General Assembly is held annually, at which matters previously identified at the Preparatory Meetings, in which all worker-members participate, are validated.

This participation system is activated in an orderly and recurring manner over time, with the aim of gathering the interests of all worker-members and ensuring the participation and collaboration of worker-members in business and social management.

During financial year 2025, worker-members participated in the renewal of several social governance bodies, to elect their representatives on the General Assembly, the Social Council, the Appeals Committee, the Supervisory Committee, and the social delegates.

In terms of participation through debate processes and participation forums for self-governance of the cooperative on topics identified as relevant, the following stand out during financial year 2025:

- The amendment of the Bylaws and Internal Regulations of the cooperative.
- The debate to address the issue of the impact of temporary incapacity, approving measures to help reduce it and determining the allocation of the cost it represents to the cooperative.
- The self-regulation of rules in the event of temporary incapacity coinciding with the holiday period.
- The self-regulation of the criteria for opening centres on public holidays.
- The implementation of the 5-day working week in 100% of the supermarkets and hypermarkets of Eroski, S. Coop.

Also in financial year 2025, corporate meetings were convened to approve the management of the cooperative and the proposed agreements, holding prior information and debate meetings at the Preparatory Meetings and General Assembly, with an attendance of more than 6,000 people.

Workers (non-members)

These are individuals who work directly at any of the EROSKI Group's companies and are subject to the Spanish Labour Legislation. It should be added that all agreements established with workers' representatives, as well as the Company Agreement and the Sectoral Agreement for Large Retailers, provide in their articles for the application of the Universal Declaration of Human Rights.

The participation of workers in decisions that affect them is materialised through the various representation bodies that exist in the EROSKI Group's companies, the most important being the Legal Representation of Workers and the Trade Union Sections.

At the national level, participation is guaranteed through centralised dialogue with trade union organizations with representation in the company, through the Directorate of Labour Relations, addressing all matters in which workers' participation and consultation must be exercised. Specifically, the Collective Bargaining Agreement for EROSKI Group Supermarkets is negotiated and agreed, regulating the working conditions of the companies within its scope of application; queries on the application and interpretation of the agreement are debated and resolved within the Joint or Mixed Committee of the collective bargaining agreement; the EROSKI Group Equality Plan is negotiated and agreed; and, in general, any matter that must be discussed with workers' representatives that affects all the Group's companies. Furthermore, in financial year 2025 it was agreed to initiate the negotiation process for the LGBTI Plan within the negotiating committee of the EROSKI Group Supermarkets Agreement.

Within each company of the EROSKI Group, participation is channelled through the Legal Representation of Workers and the Trade Union Sections corresponding to the scope of each company. Workers' representation is distributed primarily among staff delegates, works councils for individual workplaces, works councils for provincial groupings of centres and, ultimately in some companies, the Inter-centre Committee. Regarding trade union representation, there are

trade union sections for specific centres, local sections, regional sections, and sections with the same scope as the works councils for provincial groupings of centres, guaranteeing workers' participation in the decisions that affect them. In this area, meetings tend to address more operational issues than at the national level, given the greater degree of proximity to the workplaces.

The Inter-centre Committees meet between 2 and 3 times a year, addressing all types of issues proposed by both parties (for example: company results, planned openings or closures of centres, implementation of new work systems, remuneration policy, holidays, working hours, time recording, work-life balance, paid leave, work on Sundays and public holidays, etc.) that affect all the centres of the company or, at least, several centres with different representation bodies. Likewise, the Works Councils for Provincial Groupings of centres and the Centre Committees meet to address identical issues within their respective scopes, as do the Health and Safety Committees in their corresponding scopes to address matters affecting workers' occupational health and safety.

Furthermore, there is communication between the company and workers and their representatives, which facilitates the provision of information on relevant matters that may require a certain degree of urgency and sufficient advance notice, where required by current legislation.

3.1.2.3. Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3)

At the EROSKI Group we are committed to maintaining a safe and healthy work environment, and we have action protocols that enable us to manage and resolve negative impacts that may affect workers at their workplaces.

To identify incidents and assess possible negative impacts on own workforce, we have the occupational risk prevention system procedures: scheduled inspections, internal and external audits, workplace accident investigations, emergency drills and communication channels, such as the established channels or the various workers' representation meetings.

In this way, own workforce contributes to identifying risks and proposing improvements to the chains of command, the Health and Safety Committees (which operate at different levels) and other corporate representation bodies.

The assessment of incidents is carried out taking into account the risk assessment procedures, and with the participation, where applicable, of the affected individuals, through consultations or interviews, and of the departments involved in the resolution.

Once the planned resolution has been implemented, the objective verification of the new situation through measurements or on-site inspections, *in situ*, the analysis of statistical data on accident rates or health surveillance, and direct consultation with the affected individuals, provide the necessary information for its validation.

Additionally, we have two specific protocols for the prevention of and action against sexual harassment and harassment based on sex, which are activated at the request of the alleged victim through their supervisor or Personnel Management, or through one of the members of the Social Council. Following the complaint, an Investigating Committee is formed which opens the corresponding confidential investigation file. Once the investigation is completed, a conclusions report is issued, which is sent to the People Management Department for the adoption of the corresponding measures.

Grievance channels

Workers can convey their complaints or grievances to the Social Department through the hierarchical supervisor or Personnel Management.

For reports related to possible breaches of the Codes of Conduct, the Criminal Risk Prevention Plans or any other internal or external regulation, we have an online form accessible from the organization's intranet and on the corporate website www.eroski.es. Furthermore, it is possible to request a personal interview with the person responsible for the Internal Reporting System. In the case of VEGALSA-EROSKI, we also have an online form available at www.vegalsa.es and it is disseminated via a QR code sent to staff by email.

These forms are accessible to all stakeholders, both internal and external, with the exception of customers, who have their own mechanisms through the Customer Service (SAC).

We also have Internal Reporting Channels accessible through an online platform available on the intranet and on the corporate website. This channel enables any stakeholder, whether internal or external, to bring to the attention of the Internal Reporting Officer irregularities or behaviours contrary to the ethical principles of the Group. Its characteristics and operation are detailed in section [4.1.2.2](#) of the chapter 'ESRS G1 – Business conduct'.

Currently, no formal system has been implemented to assess the confidence of own workforce in these channels, nor their level of satisfaction with the process; however, we do monitor their implementation. We are exploring different mechanisms, such as sending assessment surveys to workers who have used the Channel, in order to evaluate workers' confidence in this communication pathway.

During 2025, we registered 48 communications through the Internal Reporting Channels, of which 40 are related to own workforce. In section [4.1.2.2](#) we provide further information about our Internal Reporting System Policies and the Internal Reporting Channels.

3.1.2.4. Adoption of measures related to impacts on own workforce, approaches to manage risks and seizing opportunities related to own workforce, and the effectiveness of these actions (S1-4)

At the EROSKI Group, we carry out a set of actions aimed at complying with our corporate policies, mitigating material risks, correcting identified negative impacts and strengthening positive impacts related to our own workforce. These actions respond to the material impacts, risks and

opportunities determined in the process described in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'.

Through the set of actions implemented – in occupational risk prevention, equality, inclusion, training and support for vulnerable groups – and thanks to a robust monitoring and evaluation system based on indicators and psychosocial assessment, we strengthen our capacity to mitigate risks, correct negative impacts and foster opportunities for our own workforce. These actions reflect our commitment to an ethical, healthy, inclusive working environment oriented toward continuous professional development.

Within the EROSKI Group, the resources allocated to managing actions linked to the material impacts identified are primarily composed of own workforce, consisting of specialized professionals in various areas – labour, legal, management, health prevention, training and other relevant disciplines – with extensive experience in own workforce management across the various departments of the Social Area. We also have the financial resources we consider adequate and reasonable to ensure the proper performance of these functions. Additionally, we rely on external resources when necessary, engaging specialized consultancies, legal advisory services, business organizations and other agents that complement our internal capabilities.

To reduce negative impacts, enhance positive ones, mitigate risks and seize the opportunities of material matters relating to the own workforce, the main lines of action and activities carried out during 2025 have been classified into five general areas, which we develop throughout this section:

- Occupational health and safety.
- Diversity, equality and inclusion.
- Work-life balance.
- Attraction, training and development of workers.
- Stable, quality employment with a fair wage.

Occupational health and safety

The Occupational Risk Prevention Plan enables us to fulfil the commitments set out in the Occupational Risk Prevention Policy, as indicated in section [3.1.2.1](#) of this chapter. This plan constitutes one of the main pillars for mitigating negative impacts on the health and safety of the own workforce.

During financial year 2025 we carried out a wide range of actions, among which the following stand out:

- Preventive planning, integrating prevention into all operational processes and tasks.
 - Review and updating of personal protective equipment appropriate to each position and activity.
 - Emergency drills.
 - A preventive approach to the physical design of workstations, incorporating ergonomic and safety criteria.
- Specific training pathways in health and safety, tailored to the functions and characteristics of each job position.

- Coordination of business activities with trade associations and other external companies on preventive matters.
- Health surveillance through medical check-ups and their follow-up.
- We have promoted the following health and well-being programmes:
 - Athlon Salud preventive physiotherapy programme under the David methodology.
 - Salud Integral Ergoactiv programme.
 - SOLUTIA preventive physiotherapy programme.
 - Digital Physiotherapy Service - Fisify.
 - Stimulus programme for the psychological counselling of workers and their families.
- We have the mobile applications Lankit Salud EROSKI and Fem Sentir Caprabo for the medical care of workers.

These actions contribute to mitigating occupational risks, reducing accident rates and strengthening a prevention culture embedded throughout the organization. To monitor and evaluate the effectiveness of the Occupational Risk Prevention System, we take the following measures:

- Annual internal audits and scheduled inspections, which enable us to identify potentially hazardous situations and define preventive and corrective measures.
- External audits every four years, with the aim of ensuring the quality and effectiveness of the prevention system.
- Monitoring of corrective actions implemented, results of reviews and evolution of preventive measures, as well as key indicators such as accident rates (see section [3.1.3.8](#) of this chapter).

Diversity, equality and inclusion

We have an Equality Plan for the years 2023-2027, which is one of the main levers enabling us to fulfil our commitments set out in the Equality, Diversity and Inclusion Policy (see section [3.1.2.1](#) of this chapter). Furthermore, it is through the Equality Plan that we manage the material impacts related to equal opportunities, diversity and non-discrimination.

During financial year 2025 we carried out the following activities in this area affecting our own workforce:

- Approval of the Equality, Diversity and Inclusion Policy.
- Awareness campaigns, such as those on 8 March, International LGBTI Pride Day and the Day against Gender-Based Violence, contributing to fostering a more egalitarian corporate culture.
- Development of internal guides and training and awareness-raising actions for the use of inclusive language.
- Solidarity campaign through the Céntimos Solidarios (Cents for Solidarity) donation programme in support of women and children who are victims of gender-based violence.
- Specific campaign on gender-based violence and a reminder of the existing action protocol within the EROSKI Group for the protection of these victims.

- Training sessions on comprehensive protection against sexual violence.
- Protocol for our centres to become Safe Havens against gender-based violence and attacks on the LGBTI+ community. This initiative will be launched in 2026 and will be implemented in our hypermarkets, supermarkets, distribution platforms and central offices.

The set of actions under the Equality Plan contributes to reducing the risk of discrimination, improving the working environment and creating opportunities for all people to develop their professional careers under conditions of equity. To monitor and evaluate the effectiveness of our actions, we take the following measures:

- The Equality Observatory and the Equality Committee, tools we use to ensure compliance with this principle throughout the organization.
- Regular monitoring of the degree of implementation of the Plan, reviewing measures, indicators and progress, which enables us to detect areas for improvement and adjust actions when necessary.
- Specific protocols on sexual harassment and harassment based on sex, disseminated to the entire workforce, which allow us to prevent and act confidentially and decisively in response to any incident.

Labour market integration

We collaborate with public employment services and with centres within the network of the Ministry of Education, to incorporate, through occupational training, young unemployed students and persons at risk of social exclusion.

We create employment opportunities for persons at risk of exclusion by collaborating with associations of various kinds: Cáritas, Once, Red Cross, Gureak and Integra Foundation are some of the entities with which we maintain a close relationship across the different provinces and autonomous communities to address the needs of various groups. This type of collaboration helps to strengthen social and labour inclusion in our network, which represents a significant contribution both for our Group and for society at large.

During this financial year we have worked more intensively across all the Group's businesses, significantly increasing the number of participants as well as the volume of hours dedicated to training for integration. Particularly noteworthy is the increase in the number of people and hours of placements among groups at risk of exclusion, with a 74% increase in people and a doubling of the hours dedicated to placements.

Likewise, the number of hires has been significantly higher than the 2024 ratios, rising from 35 people hired in 2024 to 154 in 2025. This represents a major stimulus for the integration of people into the labour market.

Table 58. Labour market integration indicators

	2025					2024				
	No. of entities	No. of participants	No. of training hours	No. of hires	% of hires	No. of entities	No. of participants	No. of training hours	No. of hires	% of hires
Non-contractual training placements	129	415	69,867	106	25.54%	20	65	4,736	9	13.85%
Training programs with hiring commitments	1	35	2,800	28	80.00%	1	22	1,760	17	77.27%
Training programs with groups at risk of social exclusion	26	125	10,311	20	16.00%	12	72	5,019	9	12.50%
Total		575	82,978	154	26.78%		159	11,515	35	22.01%

At the EROSKI Group, we recognize the importance of understanding and addressing the perspectives of our employees who belong to particularly vulnerable groups. To this end, we have implemented various initiatives and procedures related to gender equality, to understand their experiences and identify their needs, in order to prevent, eliminate and address discrimination once detected, and to promote diversity and inclusion.

Work-life balance

To develop our commitment to equality and diversity, we have developed a broad concept of equality integrated into the EROSKI 'with you' strategy. In this context, the compatibility between personal and professional life becomes a lever for mitigating gaps and promoting equity. Following this premise, work-life balance is one of the core pillars of our Equality Plan.

During this financial year we have carried out the following actions related to work-life balance:

- Implementation of a 5-day working week across all centres of the northern commercial network (hypermarkets and supermarkets), with the exception of the summer period, for Eroski, S. Coop. centres.
- Extension of hybrid working time, regulated in financial year 2024, allowing staff to occasionally work off-site, on a voluntary basis and not exceeding 30% of working hours over a three-month reference period.
- Annual analysis of work-life balance with a focus on the co-responsibility needed to ensure that non-work tasks are shared equitably.
- Re-edition of our childcare guide, improving existing leave provisions.

To monitor and evaluate the effectiveness of actions related to work-life balance, we track the key indicators reported in section [3.1.3.9](#) of this chapter.

Attraction, training and development of workers

In terms of attraction, training and development of workers, we promote continuous training through training and development plans, as well as specialization programmes, to foster opportunities for internal promotion and improve the employability of people within the organization.

Among the training programmes carried out in financial year 2025, the following stand out:

- Fresh Food Schools, aimed at ensuring the professionalisation of staff working in the fresh produce sections.
- Launch of the 4th edition of the Management School, designed to identify people willing to take a step forward towards positions of greater responsibility. The programme goes beyond addressing current vacancies, as it aims to uncover internal talent to anticipate future needs.
- Vocational training programmes.
- Mentoring programmes.
- Training programmes for professional development and as a future source of promotion to positions of responsibility:
 - MBA Business Managers in collaboration with Enpresagintza, the Faculty of Business Studies of Mondragon Unibertsitatea. A learning programme on the Keys to Business Direction and Management with the aim of better understanding the business environment and making faster, more informed decisions.
 - Eroski SUMMA (7th edition): a skills training programme that fosters more proactive and innovative people, with a focus on training the capacity for learning.
 - High-Potential Managers (Garatu): a programme for the development of managerial skills.
- Refresher training on the products and services we offer.
- Specific training on sexual harassment and gender equality provided to members of the Equality Committee, management and the People Area.
- We have delivered the Cooperative Induction Training for fixed-term worker-members.

We also have the Krea Prices, a programme for recognising the performance of workers.

To monitor and evaluate the effectiveness of our actions with regard to the development of the capabilities of our own workforce, we carry out performance evaluations of workers and training needs assessments, and we monitor the measurements and key indicators. These metrics are reported later in section [3.1.3.7](#).

Stable, quality employment with fair wages

We work to ensure stable, quality employment with fair pay conditions, as we consider it essential for the well-being of workers and for the sustainability of the business and cooperative project. During 2025 we have continued to deploy actions aimed at reinforcing employment stability, improving financial recognition and offering guarantees in transition situations.

We maintain a robust and transparent remuneration model, which includes an annual review of remuneration with the aim of preserving purchasing power. Likewise, worker-members participate in the share capital and in the results of the parent company, reinforcing equity and the fair distribution of the value generated. In order to promote contractual stability, we drive the conversion of temporary contracts into Fixed-Term Member contracts, a cooperative arrangement aligned with national policies to promote stable employment.

In addition, we develop employment guarantee measures to support people in situations of reorganization or reduced activity. These measures include professional advice, guidance, internal redeployment and, where appropriate, agreed termination alternatives, as well as early retirement plans in specific cases, based on criteria of voluntariness and support.

To evaluate the effectiveness of these actions, we carry out regular monitoring of indicators such as contractual stability, the evolution of contract types, progress towards cooperative arrangements, the impact of salary reviews, and the results of internal redeployment processes. We also analyse turnover, retention and absenteeism data, and gather the perceptions of workers through existing listening and participation channels. This information is reviewed by the competent internal bodies, enabling the adopted measures to be adjusted and ensuring continuous improvement.

3.1.3. Metrics and targets

3.1.3.1. Targets related to the management of material negative impacts, the promotion of positive impacts and the management of material risks and opportunities (S1-5)

At the EROSKI Group, we have not defined additional quantifiable public targets related to the IROs derived from the own workforce. However, as indicated in section [1.1.3.1](#) on strategy in the chapter 'ESRS 2 – General disclosures', our new Commitments With You to 2030 incorporate linked plans and targets – in particular under Commitment 3: Promote the satisfaction and development of workers – whose deployment we will begin from 2026 onwards.

During financial year 2025, from the Sustainability Committee we have led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, as well as their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, reinforcing our roadmap in sustainability matters for the coming years.

In the meantime, at the EROSKI Group we monitor the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and metrics disclosed throughout the report. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 – General disclosures').

3.1.3.2. Characteristics of the company's employees (S1-6)

The own workforce of the EROSKI Group as of 31 January 2026 comprises 28,203 people. Below, we break down the information on the number of people in the EROSKI Group at year-end 2025, dated 31 January 2026, according to their characteristics.

Table 59. Workers by sex

	2025	2024
Female	21,315	21,099
Male	6,888	6,526
Total¹	28,203	27,625

¹ Reference to Note 26 on personnel expenses in the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'

Table 60. Workers by type of contract and sex

	2025			2024		
	Female	Male	Total	Female	Male	Total
No. of permanent workers	18,421	5,713	24,134	18,347	5,519	23,866
No. of temporary workers ¹	2,894	1,175	4,069	2,752	1,007	3,759
Total	21,315	6,888	28,203	21,099	6,526	27,625
No. of workers on zero-hour contracts	-	-	-	-	-	-
No. full-time employees	14,119	5,903	20,022	13,759	5,595	19,354
No. of part-time employees	7,196	985	8,181	7,340	931	8,271
Total	21,315	6,888	28,203	21,099	6,526	27,625

¹ Of the number of workers with temporary contracts, in the current financial year, 76% are replacement contracts, 9% are for unforeseen circumstances arising during the year and the remainder are for special campaigns.

Table 61. Workers who have left the Group

	2025			2024		
	Female	Male	Total	Female	Male	Total
Voluntarily	908	542	1,450	840	447	1,287
Dismissal	288	142	430	271	170	441
Retirement	128	40	168	108	39	147
Death	6	7	13	5	4	9
Total	1,330	731	2,061	1,224	660	1,884
Employee turnover rate¹	6.24%	10.61%	7.31%	5.80%	10.11%	6.81%

¹ To calculate the employee turnover rate, the company will use the total number of employees (voluntarily + dismissal + retirement + death) as the numerator of the turnover rate.

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Table 62. Workers by contract and autonomous community

	2025			2024		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Andalusia	204	20	224	199	19	218
Aragon	902	185	1,087	859	140	999
Asturias	454	114	568	404	130	534
Cantabria	264	35	299	276	34	310
Castile and León	575	120	695	553	121	674
Catalonia	4,109	357	4,466	4,157	419	4,576
Valencian Community	14	-	14	20	-	20
Galicia	5,807	1,360	7,167	5,591	1,308	6,899
Balearic Islands	2,614	187	2,801	2,475	239	2,714
La Rioja	259	67	326	273	34	307
Madrid	242	46	288	243	17	260
Navarre	1,146	312	1,458	1,174	239	1,413
Basque Country	7,544	1,266	8,810	7,642	1,059	8,701
Total	24,134	4,069	28,203	23,866	3,759	27,625

Table 63. Distribution of employees by professional classification

	2025		2024	
	No.	%	No.	%
Executive level	71	0.25%	75	0.27%
Management level	285	1.01%	288	1.04%
Supervisory level	1,104	3.92%	1,086	3.93%
Professional staff	23,040	81.69%	22,478	81.37%
Senior responsible staff	2,573	9.12%	2,592	9.38%
Technical staff	1,130	4.01%	1,106	4.01%
Total	28,203	100.00%	27,625	100.00%

Table 64. Annual average by type of contract and age

	2025					2024				
	Type of contract					Type of contract				
	Perm.	%	Temp.	%	Total	Perm.	%	Temp.	%	Total
< 30 years	2,404	9.94%	2,135	47.65%	4,539	2,466	10.28%	2,068	49.47%	4,534
30 - 50 years	12,128	50.13%	1,890	42.19%	14,018	13,504	56.31%	1,736	41.53%	15,240
> 50 years	9,660	39.93%	455	10.16%	10,115	8,013	33.41%	376	9.00%	8,389
Total	24,192	100.00%	4,480	100.00%	28,672	23,983	100.00%	4,180	100.00%	28,163

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	2025					2024				
	Working day mode					Working day mode				
	Full	%	Part-time	%	Total	Full	%	Part-time	%	Total
< 30 years	2,772	13.67%	1,767	21.06%	4,539	2,768	14.1%	1,766	20.8%	4,534
30 – 50 years	9,674	47.70%	4,344	51.76%	14,018	10,403	52.9%	4,837	57.0%	15,240
> 50 years	7,834	38.63%	2,281	27.18%	10,115	6,508	33.1%	1,881	22.2%	8,389
Total	20,280	100.00%	8,392	100.0%	28,672	19,679	100.0%	8,484	100.0%	28,163

Table 65. Annual average by type of contract and professional classification

	2025					2024				
	Type of contract					Type of contract				
	Perm.	%	Temp.	%	Total	Perm.	%	Temp.	%	Total
Executive level	71	0.29%	–	–	71	74	0.31%	1	0.03%	75
Management level	290	1.20%	–	–	290	287	1.20%	–	–	287
Supervisory level	1,092	4.51%	8	0.18%	1,100	1,091	4.54%	8	0.19%	1,099
Professional staff	19,084	78.89%	4,401	98.23%	23,485	18,882	78.73%	4,099	98.06%	22,981
Senior Responsible staff	2,549	10.54%	55	1.23%	2,604	2,572	10.72%	54	1.29%	2,626
Technical staff	1,106	4.57%	16	0.36%	1,122	1,077	4.50%	18	0.43%	1,095
Total	24,192	100.00%	4,480	100.00%	28,672	23,983	100.00%	4,180	100.00%	28,163

	2025					2024				
	Working day mode					Working day mode				
	Full	%	Part-time	%	Total	Full	%	Part-time	%	Total
Executive level	71	0.3%	0	0.0%	71	74	0.4%	1	0.0%	75
Management level	286	1.4%	4	0.1%	290	285	1.4%	2	0.0%	287
Supervisory level	1,075	5.3%	25	0.3%	1,100	1,077	5.5%	22	0.3%	1,099
Professional staff	15,379	75.8%	8,106	96.6%	23,485	14,802	75.2%	8,178	96.4%	22,981
Senior responsible staff	2,421	12.0%	183	2.2%	2,604	2,429	12.3%	197	2.3%	2,626
Technical staff	1,049	5.2%	73	0.80%	1,122	1,012	5.1%	83	1.0%	1,095
Total	20,279	100.0%	8,391	100.0%	28,672	19,679	100.0%	8,484	100.0%	28,163

Table 66. Number of dismissals by sex, age and professional classification

	2025				2024			
	< 30	> 50	30 - 50	Total	< 30	> 50	30 - 50	Total
Women	62	77	149	288	50	64	157	271
Management level	-	-	-	-	-	1	-	1
Supervisory level	1	2	5	8	-	1	5	6
Professional staff	60	66	114	240	48	50	128	226
Senior responsible staff	1	8	28	37	2	12	24	38
Technical staff	-	1	2	3	-	-	-	-
Men	46	19	77	142	62	32	76	170
Management level	-	3	-	3	-	-	-	-
Supervisory level	-	4	2	6	1	7	2	10
Professional staff	46	12	67	125	60	22	64	146
Senior responsible staff	-	-	6	6	1	2	7	10
Technical staff	-	-	2	2	-	1	3	4
Total	108	96	226	430	112	96	233	441

3.1.3.3. Coverage of collective bargaining and social dialogue (S1-8)

100% of the 19,867 workers who are not cooperative members (70% of the total workforce) carry out their work within the European Economic Area (EEA) and are covered by a collective bargaining agreement within the EEA. At the EROSKI Group, we do not have centres, own workforce or companies operating in countries other than the national territory.

We have numerous Works Councils in the different companies, some by workplace (hypermarkets, platforms and headquarters), others by grouping of centres (by province). There is an Inter-center Committee that represents the supermarket business, which is attended by the Directorate of Labour Relations. It should be noted that within the EROSKI Group, the requirements for the existence of a European Works Council, a European Company (SE) Works Council or a European Cooperative Society (SCE) Works Council are not met, because we only operate in Spain.

We mainly apply two collective bargaining agreements: one company agreement and one sectoral agreement. The sectoral one is for large retailers and was updated in 2025. The negotiation was carried out with the trade unions through the employers' association, the National Association of Large Distribution Companies (ANGED), through which we exercise social dialogue. With regard to the EROSKI supermarkets collective bargaining agreement, we signed it in 2023 and it is valid until 2027 for Wages and Working Hours, following negotiation between the Directorate of Labour Relations and the trade unions. Likewise, during the term of the Agreement, there is a Joint Committee that assists in its interpretation.

In general, the process of social dialogue with non-cooperative member workers follows the provisions of the Workers' Statute for negotiating collective bargaining agreements, collective redundancy procedures, etc.

In the case of worker-members, the communication model is established in the Bylaws and the Internal Regulations, as set out in section [1.1.2](#) of the chapter 'ESRS 2 – General disclosures' of this report.

There is no fixed general time period specified for notifications in the event of operational changes, as this depends on the type of change that occurs. However, we always comply with the timeframes established by law. In this regard, in Spain the notice periods in collective bargaining agreements are subject to the provisions of the applicable regulations (Workers' Statute).

The overall percentage of employees, including temporary or casual workers, represented by workers' representatives amounts to 90%.

Table 67. Workers subject to collective bargaining agreement

	2025		2024	
	No.	%	No.	%
Worker-members	8,336	30%	8,491	31%
Workers subject to collective bargaining agreement	19,867	70%	19,134	69%
Total	28,203	100%	27,625	100%

3.1.3.4. Diversity parameters (S1-9)

Table 68. Distribution by sex in Senior Management

	2025		2024	
	No.	%	No.	%
Women	8	19.51%	8	18.60%
Men	33	80.49%	35	81.40%
Total	41	100.00%	43	100.00%

Table 69. Distribution by sex of employees by professional classification

	2025					2024				
	Female	%	Male	%	Total	Female	%	Male	%	Total
Executive level	22	30.99%	49	69.01%	71	23	30.67%	52	69.33%	75
Management level	142	49.82%	143	50.18%	285	138	47.92%	150	52.08%	288
Supervisory level	760	68.84%	344	31.16%	1,104	737	67.86%	349	32.14%	1,086
Professional staff	17,671	76.70%	5,369	23.30%	23,040	17,464	77.69%	5,014	22.31%	22,478
Senior responsible staff	2,080	80.84%	493	19.16%	2,573	2,108	81.33%	484	18.67%	2,592
Technical staff	640	56.64%	490	43.36%	1,130	629	56.87%	477	43.13%	1,106
Total	21,315	75.58%	6,888	24.42%	28,203	21,099	76.38%	6,526	23.62%	27,625

Table 70. Distribution of employees by age group

	2025		2024	
	No.	%	No.	%
< 30 years	4,583	16.25%	4,091	14.81%
between 30 and 50 years	14,348	50.87%	14,836	53.70%
> 50 years	9,272	32.88%	8,698	31.49%
Total	28,203	100.00%	27,625	100.00%

3.1.3.5. Adequate wages (S1-10)

At the EROSKI Group, we establish fair and competitive salaries, aligned with the salary market at national, sectoral or provincial level, and taking into account the role or job position. These remunerations are designed in accordance with current regulations, guaranteeing equality and non-discrimination on grounds of sex, race or ideology, as well as equal remuneration for positions of equal value.

3.1.3.6. People with disabilities (S1-12)

At year-end 2025, we have 1.27% of people with disabilities in the EROSKI Group. This figure reflects our commitment to inclusion and equal opportunities in employment.

During this period, we have continued to promote various initiatives aimed at fostering the employment integration of people with disabilities. Among them, we maintain our collaboration agreement with Down Coruña, through which we continue to work together to promote labour inclusion and contribute to dignified ageing for people with Down syndrome.

Likewise, in 2025 we strengthened our collaboration with Fundación Integra, an entity dedicated to facilitating the employment integration of people belonging to groups with particular difficulties in accessing employment. To this end, in May 2025 we joined the Integra Commitment Network, which has enabled us to intensify our contribution to responsible job creation. As a result of this collaboration, during 2025 we incorporated 24 people in Catalonia, the Balearic Islands and Zaragoza, with a very positive assessment in 85% of cases.

In the Balearic Islands, we also expanded our collaboration with other social entities, such as the Foundation for People with Disabilities of Menorca, the Coordinadora Foundation and the Son Ferriol Special Education Centre, developing internship programmes in our stores during 2025.

On 3 December 2025, coinciding with the International Day of Persons with Disabilities, UNAC (Union of Associations, Centres and Federations for the Assistance of Persons with Disabilities in the Balearic Islands) awarded us a distinction in the category of collaborating private entity. This recognition highlights our role in improving quality of life and defending the rights of persons with disabilities, as well as support for their families and the professionals who care for them.

Furthermore, in 2025 FORUM SPORT also made progress in the inclusion of persons with disabilities through collaborations with various entities, hosting three people on placements belonging to this group. In Gipuzkoa, FORUM SPORT maintains a close collaboration with Gureak, and in Asturias it continues its joint work with COCEMFE (Spanish Confederation of Persons with Physical and Organic Disabilities).

Table 71. Workers with disabilities by professional classification

	2025		2024	
	No.	% ¹	No.	% ¹
Executive level	–	–	–	–
Management level	2	0.56%	3	0.85%
Supervisory level	7	1.96%	9	2.55%
Professional staff	321	89.92%	319	90.37%
Senior responsible staff	20	5.60%	15	4.25%
Technical staff	7	1.96%	7	1.98%
Total	357	100.00%	353	100.00%

¹ Percentage in relation to total people with disabilities.

3.1.3.7. Training and skills development metrics (S1-13)

At the EROSKI Group, we ensure the development of our professionals, both in stores and across corporate structures, platforms and diversification businesses. The development of internal talent is a key element in achieving our strategic objectives.

During the 2025 financial year we have strengthened people's training to prepare them for positions of greater responsibility. To this end, within the framework of the MBA Business Managers, Eroski SUMMA and High-Potential Managers programmes, we are currently working with a group of 56 people, 66% of whom are women.

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Likewise, we delivered the Cooperative Induction Training in two phases to 684 fixed-term worker-members. In addition, we increased the management capabilities and skills of our point-of-sale staff through the Fresh Food Schools, with the aim of promoting mastery of the trade and ensuring the best service to our customers.

During the 2025 financial year, we continued to increase our training efforts, ending the year with 298,632 hours dedicated to learning, which represents a 5% increase compared to the previous period.

Table 72. People who participated in performance and professional development evaluations

	2025			2024		
	Female	Male	Total	Female	Male	Total
Executive level	19	47	66	20	51	71
Management level	113	104	217	104	114	218
Supervisory level	567	272	839	629	289	918
Professional staff	9,461	2,703	12,164	11,378	2,985	14,363
Senior responsible staff	1,253	288	1,541	1,423	330	1,753
Technical staff	487	362	849	494	345	839
Total	11,900	3,776	15,676	14,048	4,114	18,162
Population eligible to receive evaluations	18,296	5,498	23,794	18,284	5,431	23,715
Percentage of participants	64.95%	68.61%	65.80%	76.83%	75.75%	76.58%

Table 73. Average number of training hours by sex and professional classification

	2025			2024		
	Female	Male	Total	Female	Male	Total
Executive level	21.08	27.75	25.68	14.10	14.60	14.40
Management level	26.41	17.96	22.17	12.10	6.30	9.10
Supervisory level	14.47	18.07	15.59	12.50	16.40	13.70
Professional staff	10.16	10.24	10.18	9.40	11.00	9.80
Senior responsible staff	7.65	8.46	7.80	10.00	10.40	10.00
Technical staff	18.7	13.80	16.57	18.00	20.30	19.00
Total	10.44	11.04	10.59	9.90	11.80	10.30

Table 74. Number of training hours by professional classification

	2025	2024	%2025/2024
Executive level	1,823.51	1,083.00	68.38%
Management level	6,317.45	2,617.00	141.40%
Supervisory level	17,213.98	14,931.00	15.29%
Professional staff	234,467.77	219,387.00	6.87%
Senior responsible staff	20,081.85	26,032.00	-22.86%
Technical staff	18,727.70	20,999.00	-10.82%
Total	298,632.26	285,049.00	4.77%

3.1.3.8. Health and safety metrics (S1-14)

In the Group, we have a firm commitment to protecting and improving the health of our workers, carrying out proactive work in the area of health and safety.

Table 75. Own workforce¹ covered by the health and safety management system

	2025	2024
Women	100.00%	100.00%
Men	100.00%	100.00%
Total	100.00%	100.00%

¹ In number of people, not in full-time equivalents.

Table 76. Number of deaths as a result of work-related injuries and health problems

	2025		2024	
	Women	Men	Women	Men
Number of deaths as a result of work-related injuries and health problems	-	-	-	-

Table 77. Number and rate of recordable occupational accidents

	2025		2024	
	Women	Men	Women	Men
No. of minor accidents with sick leave	933	395	833	368
No. of serious accidents with sick leave	-	1	3	-
No. of total accidents	933	396	836	368
Severity rate ¹	1.03	0.82	1.43	1.28
Frequency rate ²	27.20	33.72	24.66	32.31
No. of occupational diseases	39	3	39	5

¹ Working days lost * 1,000 / Total hours worked

² Accidents with sick leave * 1,000,000 / Total hours worked

Table 78. Number of hours of absenteeism

	2025	2024
Number of hours of absenteeism	4,848,512.66	4,485,002.26

3.1.3.9. Work-life balance metrics (S1-15)

One of the core pillars of our Equality Plan, explained in section [3.1.2.1](#) of this chapter, consists of work-life balance. At the EROSKI Group, we offer additional leave beyond what legislation requires, and we promote flexible working environments and schedules that allow a balance between personal and professional life. 100% of the workers of the EROSKI Group are entitled to family-related leave, of whom 13.35% (15.55% women and 6.53% men) took such leave.

Table 79. Percentage of employees who have taken family-related leave

	2025	2024
Women	15.55%	16.49%
Men	6.53%	6.50%
Total	13.35%	15.31%

Table 80. Distribution by sex of people with reduced working hours by reason

	2025					
	Women		Men		Total	
	No.	%	No.	%	No.	%
For legal guardianship	1,640	94.85%	89	5.15%	1,729	73.54%
For care of family members	474	94.80%	26	5.20%	500	21.27%
Voluntary	115	94.26%	7	5.74%	122	5.19%
Persons who took leave	2,229		122		2,351	
Persons entitled to this leave	21,315	100.00%	6,888	100.00%	28,203	100.00%

	2024					
	Women		Men		Total	
	No.	%	No.	%	No.	%
For legal guardianship	1,932	96.55%	69	3.45%	2,001	79.47%
For care of family members	403	95.50%	19	4.50%	422	16.76%
Voluntary	87	21.58%	8	8.42%	95	3.77%
Total	2,422		96		2,518	
Persons entitled to this leave	21,099	100.00%	6,526	100.00%	27,625	100.00%

Table 81. Distribution by sex of people on leave of absence by reason

	2025					
	Women		Men		Total	
	No.	%	No.	%	No.	%
For legal guardianship	219	93.19%	16	6.81%	235	28.45%
For care of family members	159	93.53%	11	6.47%	170	20.58%
Voluntary	321	76.25%	100	23.75%	421	50.97%
Total	699		127		826	
Persons entitled to this leave	21,315	100.00%	6,888	100.00%	28,203	100.00%

	2024					
	Women		Men		Total	
	No.	%	No.	%	No.	%
For legal guardianship	248	96.88%	8	3.13%	256	30.99%
For care of family members	159	94.08%	10	5.92%	169	20.46%
Voluntary	316	78.80%	85	21.20%	401	48.55%
Total	723		103		826	
Persons entitled to this leave	21,099	100.00%	6,526	100.00%	27,625	100.00%

Table 82. Distribution by sex of parental leave

	2025			2024		
	Female	Male	Total	Female	Male	Total
No. of persons entitled to this leave	21,315	6,888	28,203	21,099	6,526	27,625
% of persons entitled to this leave	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
No. of persons who have taken parental leave	387	201	588	280	226	506
No. of persons who returned to work after parental leave in 2025	292	169	461	182	189	371
Rate of return to work after completing parental leave in 2025	75.45%	84.08%	78.40%	70.98%	84.96%	76.80%
Persons who remain at EROSKI Group 12 months after returning from parental leave in 2024	247	175	422	225	192	417

3.1.3.10. Remuneration metrics (wage gap and remuneration) (S1-16)

The Remuneration Policy of the EROSKI Group is based on the principles of non-discrimination on grounds of sex, race or ideology, as well as on the principle of pay equity, such that the greater the organizational content, the higher the remuneration. In this regard, the reference remuneration by professional classification in the EROSKI Group is equal between men and

women. The assessment of the organizational content (level) of each role is determined through an international point-factor system and the remuneration curve of each company assigns the corresponding remuneration for each level, in accordance with the principles of the policy.

The wage gap, which is very narrow and is progressively decreasing, is due to the uneven distribution of women and men across the different levels of responsibility within the same professional classification and to the historical evolution of remuneration.

The wage gap calculated in accordance with the formula specified in the CSRD regulations amounts to 13.05% in financial year 2025. This figure is calculated taking into account the total annual compensation (fixed remuneration plus target variable remuneration) of all workers of the EROSKI Group in Spain, based on annual reference working hours.

The gap is expected to progressively decrease, thanks to the natural renewal of our team and the greater presence of women in positions of greater responsibility within the same professional classification

Table 83. Wage gap (euros)

	2025		2024	
	Men	Women	Men	Women
Average gross hourly remuneration	14.54	12.64	14.17	12.30
Wage gap¹	13.05%		13.20%	

¹ ((Average gross hourly remuneration of male employees - Average gross hourly remuneration of female employees) / Average gross hourly remuneration of male employees *100)

We apply the principle of remuneration solidarity throughout the organization in line with our values, thus aligning our corporate culture with our day-to-day conduct. This translates into a narrow salary range between the positions with the least responsibility and those of Senior Management. This situation differs widely from IBEX 35 companies, in which, according to the most recent study published by the Fundación 1º Mayo on the evolution of IBEX 35 companies in the year 2023, the top executive of IBEX 35 companies earns 73 times more than the average salary of their workforce.

At the EROSKI Group, remuneration solidarity means that the remuneration of the Board of Directors is between 66% and 75% below market value.

Table 84. Ratio between the remuneration of the highest-paid person and the average remuneration of employees (excluding the highest-paid person)

	2025	2024
Taking into account all workers	17.4	13.3
Taking into account only those who have been registered for the entire financial year	11.6	9.0

The Job Evaluation Committee is a technical advisory body of the Board of Directors and is composed of seven cooperative members appointed by the Board of Directors and the Social Council.

This Committee is responsible for defining the organizational level of the different roles, taking into account the responsibilities, functions, capabilities and competencies required for each job position. Proposals for remuneration updates correspond to the Social Management, which, after presenting them to the Board of Directors and the Social Council, are validated by the Board of Directors and approved by the Governing Council. For its part, the Appointments and Remuneration Committee is the body that proposes the remuneration policy for senior management to the Governing Council, following the same model described above.

Remuneration at the EROSKI Group is public, equal for men and women, and depends on the position held, rather than other factors such as individual negotiation. Furthermore, to facilitate the attraction and retention of talent, the principle of external competitiveness is applied, aligning remuneration with the most widespread levels in companies within the sector. Thus, under the supermarket collective agreement, the minimum base salary is 5,29% higher than the statutory minimum wage in Spain.

In addition, the members of the Governing Council, our highest governing body, do not receive any fixed or variable remuneration for this role, except for the travel costs to attend meetings of said body.

Table 85. Average remuneration and its evolution by sex (euros)

	2025	2024
Women	21,681	21,079
Men	23,855	23,249

Table 86. Average remuneration and its evolution by age (euros)

	2025	2024
< 30 years	19,894	19,218
30-50 years	21,712	21,308
> 50 years	25,288	24,369

Table 87. Average remuneration and its evolution by professional classification (euros)

	2025	2024
Executive level	97,526	90,513
Management level	59,059	56,789
Supervisory level	39,422	37,635
Professional staff	20,413	19,836
Senior responsible staff	26,012	24,733
Technical staff	37,547	36,040
Total	22,273	21,650

Table 88. Average remuneration of board members and executives by sex (euros)¹

	2025	2024
Women	143,503	135,615
Men	120,490	116,247
Total	128,161	122,703

¹ Including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments received.

3.1.3.11. Incidents, complaints and serious occurrences related to human rights (S1-17)

During the reporting period, we have submitted 43 communications through the channels set up by the EROSKI Group for own workforce to express their concerns: Internal Reporting Channels and through other internal channels of the Social Area (line management).

Table 89. Communications received

	2025			2024		
	Internal Reporting Channels	Other internal channels	Total	Internal Reporting Channels	Other internal channels	Total
Harassment	2	10	12	6	13	19
Discrimination	-	-	-	-	-	-
Other reasons	23	8	31	39	-	39
Total	25	18	43	45	13	58

In compliance with current regulations, during the reporting period, of the 12 harassment communications received, 3 cases were confirmed, which have been dealt with by the Harassment Investigation Committee set up for this purpose, ensuring the confidentiality and protection of those who raise their concerns. The remaining communications relate to incidents of other kinds, such as: disrespect towards colleagues, failure to deliver work schedules, inappropriate language, excessive hours, deterioration of workplace well-being, etc.

Regarding the financial implications, no amounts have been paid in fines, penalties or compensation for damages arising from the cases and claims mentioned above. Should any amount be paid for these reasons, it would be presented in Note 25 Other Expenses of the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026'. At the EROSKI Group, we continue to work on improving our policies and procedures to prevent future incidents and foster a safe and respectful working environment for all.

At the EROSKI Group, we have not recorded any cases of serious incidents related to human rights, such as forced labour, human trafficking or child labour among our staff during this financial year. This absence of cases confirms our commitment to compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

3.2. ESRS S2 – Workers in the value chain

3.2.1. Strategy

3.2.1.1. Stakeholder interests and views (ESRS 2 SBM-2)

At the EROSKI Group, we promote the interaction and cooperation of workers in the value chain in order to integrate their interests, views and rights into our sustainability strategy. To this end, we have channels and communication mechanisms that enable us to receive information from each stakeholder group. The Sustainability Committee evaluates the content of this information and its possible incorporation into the Group's Sustainability Strategy.

When referring to workers in the value chain, we are considering the workers of the agents located upstream and downstream in our value chain, such as supplier companies and franchises. For more detail on our value chain, see the section on strategy [1.1.3.1](#) of the chapter 'ESRS 2 – General disclosures'.

Table 90. Communication and collaboration mechanisms with value chain agents

Stakeholder group	Communication and collaboration mechanisms	Key issues and concerns	Collaboration outcomes
Supplier companies	• Supplier service desk and supplier portal. • Information bulletins: InfoEROSKI and Newsletter. • Agreements with SMEs. • Collaboration agreements with official bodies. • Sectoral roundtables. • Audits (quality control, etc.). • Permanent and ad hoc forums. • Support programmes. • Whistleblowing Channel.	• Anti-corruption. • Regulatory compliance. • Product traceability. • Economic performance. • Unfair competition. • Market competitiveness.	• Building solid relationships. • Regular monitoring of relevant KPIs. • Improvements in new processes and best practices. • Joint plans for waste reduction and environmental impact at the operational level. • Collaborative management in the face of projects or service crises.
Franchise entrepreneur companies	• Direct communications through the area manager. • Intranet: Franchise club. • Audits (hygiene control, quality, etc.) • Whistleblowing Channel. • Satisfaction surveys. • Programme 'contigo' in franchise.	• Market competitiveness. • Promotion of local suppliers. • Customer service. • Social and economic development of the surrounding area. • Product traceability. • Regulatory compliance.	• Building solid relationships. • Improvement of transparency and rigour in information. • Improvements in products and services.

The double materiality analysis process is a source for gathering information on the interests and views of supplier companies and franchise companies for evaluation and incorporation into our strategy. In section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures', the process followed is explained in detail.

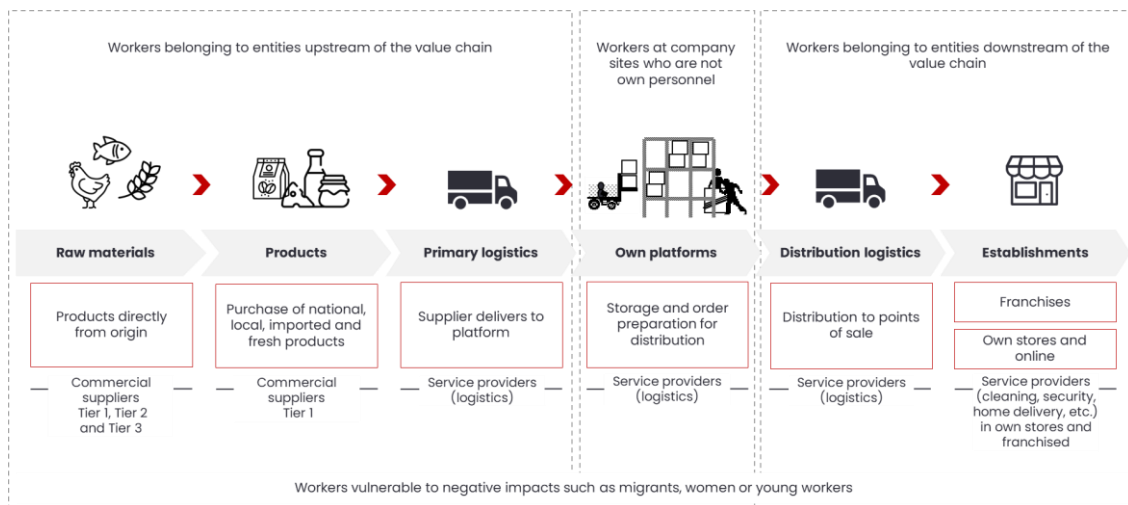
We also have three main channels for gathering information on the interests and views of workers in the value chain:

- Participation in associations and sectoral dialogue.
- Development of support and collaboration programmes with our suppliers.
- Direct communications from our franchise partners with area managers, and satisfaction surveys addressed to franchises.

These initiatives are explained in detail in section [3.2.2.2](#) of this chapter; and the communication mechanisms with supplier companies are also described in section [4.1.2.3](#) of the chapter 'ESRS G1 – Business conduct'.

3.2.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)

Illustration 6. Workers in the value chain



Within the scope of information disclosure in relation to workers in the value chain, all Tier 1 supplier companies that may be significantly affected by the EROSKI Group have been considered.

Below, we indicate the different types of workers in the value chain, potentially negatively or positively impacted by the activities of the EROSKI Group and its value chain, included in the scope of this report and covered in this chapter:

Personnel carrying out their activity at our facilities but not belonging to the own workforce

At our stores and facilities, we have external personnel to the EROSKI Group specialized in security, maintenance and cleaning services. The applicable collective bargaining agreements in the security and cleaning industries include clauses that oblige contracting companies to subrogate personnel in the event of a change of contractor.

In the area of maintenance, due to the type of work carried out and the very diverse circumstances across stores, we collaborate with approximately 800 different contractors providing services in refrigeration, air conditioning, electricity, civil works, locksmithing, store equipment, pest control, legionella and others. Many of these contractors use the Coodinaware tool, which provides us with greater visibility to control and monitor documentation linked to the Coordination of Business Activities. In this way, we can verify the documentary status of contractors and their personnel, as well as track progress in compliance with the obligations of the Coordination of Business Activities set out in article 42 of the Workers' Statute.

Another service carried out at our facilities with external personnel is logistics. For this purpose, we have a network comprising 19 own platforms and 13 third-party platforms, from which all the Group's establishments in the country are supplied. Aligned with our environmental and social commitment, we collaborate with the Asociación Española de Codificación Comercial (AECOC), one of the country's leading business organizations and the only one that brings together representatives from all links of the value chain (primary sector, industry, distribution and intermediate operators) across different professional sectors.

One of the greatest challenges facing supply chains is attracting and retaining talent at all stages, particularly in professions that involve demanding working conditions. Added to this is digital transformation, which requires increasingly specialized technical skills and demands effective training programmes. At the EROSKI Group, we are aware of the importance of talent management as a new challenge for the proper functioning of the different areas of the supply chain.

The logistics operators that collaborate with the EROSKI Group operate within the national territory and undertake to comply with current legal provisions, especially those related to safety and labour law. They also undertake to respect applicable environmental legislation to prevent or minimize negative impacts on people and the environment. They also adhere to the United Nations Convention on the Rights of the Child of 20 November 1989, which prohibits child exploitation, and refrain from resorting, in any form, to forced or compulsory labour, as defined in article 1 of the Convention of 25 June 1957 of the International Labour Organization on the abolition of forced labour.

Personnel carrying out their activity for entities in upstream stages of the value chain

At the EROSKI Group, we purchase and distribute third-party products, and therefore in this group we primarily consider the personnel of Tier 1 product supplier companies:

By location:

- **Local suppliers:** small producers from the nearest surroundings (region).

- **National suppliers and creditors:** located in Spain, which also include local suppliers.
- **Intra-community suppliers and creditors:** located in European Union member countries other than Spain.
- **Import suppliers and creditors:** located in countries outside the European Union.

By product brand:

- **Own-brand suppliers:** they produce products under our own brands.
- **Manufacturer-brand suppliers:** they produce only products under their own brands.

Table 9I. Number of merchandise suppliers and service creditors

	2025		2024	
	No.	%	No.	%
National suppliers and creditors ¹	9,486	95.86%	9,278	95.80%
Intra-community suppliers and creditors	278	2.81%	300	3.10%
Import suppliers and creditors	132	1.33%	107	1.10%
Total suppliers and creditors	9,896	100.00%	9,685	100.00%
Own-brand suppliers	700	7.07%	661	6.82%
Local suppliers ¹	2,315	23.39%	2,027	20.93%

¹ The number of local suppliers is also included within national suppliers and creditors.

Currently, more than half of our commercial suppliers (56%) are local producers (typically small and medium-sized agri-food companies). We consider local suppliers in an autonomous community to be those suppliers that, based in that community, have supplied us with regional or local products, i.e. products marketed solely in that autonomous community (proximity consumption).

It is important to note that the suppliers we collaborate with are mainly national, meaning their workers are subject to the Spanish legal framework and the corresponding implementing regulations. The relationship with international suppliers is described in greater detail in section [3.2.2.4](#) of this chapter.

Personnel carrying out their activity for entities in downstream stages of the company's value chain

At the EROSKI Group, we have an extensive network of food business franchises present throughout Spain, as well as in Gibraltar and Andorra. Furthermore, within the leisure and sport area of FORUM SPORT, we continue consolidating and expanding this business model, with plans to continue promoting it through new openings.

The detail of the number of centres, their activity and their location can be found in

Table 15 of the chapter 'ESRS 2 – General disclosures'. With all our franchises under the EROSKI city or Rapid brands, we have signed a contract called 'Comprehensive Franchise Agreement', which implies control on our part as franchisor, ensuring that the network's identity is maintained and the stipulated conditions are met. At the end of financial year 2025, we have approximately 3,700 people employed in our franchises, considering an average of six people per franchised store.

Furthermore, in relation to franchise workers, the contract stipulates that the franchisee undertakes to comply with the fundamental principles of the International Labour Organization and the Principles of the UN Global Compact, as set out in section [3.2.2.1](#) of this chapter.

On the other hand, the relationship with our downstream logistics service supplier companies has been detailed previously in the section 'Personnel carrying out their activity at our facilities but not belonging to the own workforce' of this same section.

Workers particularly vulnerable to negative impacts

Particularly vulnerable personnel such as migrants, women or young workers are present throughout the value chain, regardless of the stage in which they carry out their activity. Consistent with this, at the EROSKI Group we have an Equality, Diversity and Inclusion Policy whose commitments also extend to our value chain. This Policy sets out the prohibition of any form of discrimination, the promotion of equal opportunities and inclusion, as well as the establishment of procedures to prevent, eliminate and address any case of discrimination that may arise.

We make efforts to integrate particularly vulnerable workers in our value chain, through the programmes described in section [3.2.2.4](#) of this chapter.

The indirect contribution to inadequate working conditions in the value chain constitutes a potentially negative impact, especially in supplier companies with a higher level of risk, such as those linked to the textile sector and non-food products located in Asia. This risk particularly affects especially vulnerable personnel, such as migrants, women or young workers, regardless of the stage of the value chain in which they are situated. Inadequate working conditions can generate instability in the EROSKI Group's value chain, in addition to human rights violations with potential associated sanctions and negative effects on the company's reputation and image.

3.2.2. Impact, risk and opportunity management

3.2.2.1. Policies related to workers in the value chain (S2-1)

The values and principles of our corporate culture are reflected in a set of policies and practices that foster an environment of responsibility, regulatory compliance and respect for Human Rights. These commitments extend, wherever appropriate, to all supplier and franchise

companies that form part of our value chain. The complete list of corporate policies can be found in section [11.4.3](#) of the chapter 'ESRS 2 – General disclosures'.

Policies relating to workers in the value chain

To ensure responsible working conditions in the value chain, the EROSKI Group has a set of policies and commitments relating to the workers of supplier and franchise companies and their representatives. Among the most relevant are:

- Code of Conduct.
- Criminal Risk Prevention Plans.
- Anti-Corruption Policy.
- Equality, Diversity and Inclusion Policy.
- Regulations on data protection and privacy.
- Manual for the Prevention of Money Laundering and Terrorist Financing.
- Protocols against sexual harassment.
- Policies related to sustainability and environmental protection.
- Ten Commitments to Health and Sustainability and Five Commitments With You.
- Internal Whistleblower Protection and Reporting Policy.

Commitment on human rights

As reflected in section [1.2.4](#) of the chapter 'ESRS 2 – General disclosures', at the EROSKI Group we recognize the importance of ensuring compliance with and protection of human rights in our own operations and the value chain. This commitment is expressly recognized in our Human Rights Policy, developed in section [3.1.2.1](#) of the chapter 'ESRS S1 – Own workforce'.

Our standards are based on the fundamental conventions of the International Labour Organization (ILO) and the Ten Principles of the UN Global Compact, of which we have been a member since 2002.

The specific policies that complement this framework are as follows:

- **Code of Conduct:** establishes the guidelines that should govern daily behaviour at the EROSKI Group. It includes the obligation to report any irregularity detected, including when it affects supplier companies, contractors, business partners or external collaborators. At the EROSKI Group, we ensure that these guidelines extend to the entire value chain and we do not accept practices contrary to the fundamental conventions of the ILO or the International Bill of Human Rights. Nor among supplier companies, contractors, franchise partners or, in general, collaborating companies. (see section [4.1.2.2](#) of the chapter 'ESRS G1 – Business conduct').
- **Anti-Corruption Policy:** establishes a zero-tolerance principle towards any unlawful conduct or conduct contrary to our ethical values. It is applicable to the EROSKI Group as well as to suppliers, franchises and business partners. (see section [4.1.2.2](#) of the chapter 'ESRS G1 – Business conduct').
- **Equality, Diversity and Inclusion Policy:** establishes commitments to prevent discrimination, promote equal opportunities and ensure an inclusive working

environment, principles that we also extend to our value chain (see [3.1.2.1](#) of the chapter 'ESRS S1 – Own workforce').

To be part of our value chain, we require all supplier and franchise companies to manage their workforce responsibly, to comply with the law in all areas and to adhere to our ethical and human rights requirements. Contracts include clauses that refer to our Criminal Risk Prevention Plans, the Code of Conduct, the Summary of the Regulations of the Internal Control Body and the Summary of the Regulations of the Whistleblowing Channel. Additionally, we have an internal regulation specifically designed to prevent corruption in the management of supplier companies, contractors and franchises.

Human rights non-compliance incidents

In the 2025 financial year, we have not recorded any cases of violation or non-compliance with the United Nations Guiding Principles on Business and Human Rights or the ILO Declaration on Fundamental Principles and Rights at Work involving workers in the value chain.

3.2.2.2. Processes for engaging with workers in the value chain regarding impacts (S2-2)

At the EROSKI Group, we aim to be proactive in improving the agents in our value chain, supporting them and participating in the transformation towards a resilient, ethical, transparent productive system that creates wealth and employment. As part of our continuous due diligence process with workers in the value chain, creating collaborative environments is part of the essence of the EROSKI Group due to its cooperative origins, and provides benefits from an economic, environmental, social and cultural perspective.

We are committed to managing the information received from stakeholders in reference to workers in the value chain, as well as any sustainability-related matter, for its treatment and analysis in the Sustainability Committee.

The operational responsibility for this management and collaboration with workers in the value chain does not lie with a single department; rather, it depends on the agent in the chain to which they belong. In this way, the Commercial Department for Local Products, given its close relationship with local supplier companies, is the one that leads and drives collaboration with local suppliers. On the other hand, when we refer to value chain workers of our franchise customers, it is the Franchise Department that governs all management activities aimed at this collaboration.

More broadly, the Regulatory Compliance Committee is the body responsible for ensuring compliance with the EROSKI Group's Human Rights Policy. As indicated in section [1.1.4.3](#) of the chapter 'ESRS 2 – General disclosures', we encourage our business partners and other collaborators to carry out their activities ensuring respect for human rights, in accordance with the regulations and international conventions mentioned, as well as the provisions of the Human Rights Policy.

Collaboration with supplier companies

As set out in section [4.1.2.3](#) of the chapter 'ESRS G1 – Business conduct', at the EROSKI Group we manage relationships with suppliers from a perspective of social responsibility, sustainability and ethical business conduct, ensuring coherence with our commitments and business model. As set out in that section, we establish communication mechanisms aimed at ensuring fluid, transparent and bidirectional communication with our supplier network.

Participation of the EROSKI Group in associations and sectoral dialogue

At the EROSKI Group, we collaborate indirectly with workers in the value chain through active participation in sectoral associations and, in particular, through the Sustainability Committee of the Asociación Española de Codificación Comercial (AECOC), where we share a forum with other distribution and manufacturing companies in the food sector. Currently, the Health and Sustainability Department of the EROSKI Group holds the presidency of this Committee.

With a comprehensive vision of the value chain, from origin to consumption, and with a multi-sectoral approach, this working group aims to drive sustainability and transparency, reinforcing the competitiveness of all agents participating in the food chain. Within this framework, we address challenges related to due diligence in the supply chain, active listening to third-sector entities – insofar as they are relevant stakeholders for the agri-food chain, the distribution sector and the EROSKI Group – and the identification of sectoral improvement opportunities in environmental and social areas.

During 2025, the Committee continued the work derived from the sustainability benchmarking carried out in 2024 and incorporated in a structured manner the participation of leading non-governmental organizations in environmental and social matters. It has also generated knowledge and promoted the implementation of specific sectoral projects that contribute to strengthening the sector's competitiveness in areas such as decarbonization, deforestation, accessible labelling, biodiversity and eco-design.

Furthermore, the Sustainability Committee of AECOC promotes various meeting points of high participation and relevance, such as the Sustainable Development Congress, the Food Safety Congress and the Food Waste Prevention Week.

Development of supplier support programmes

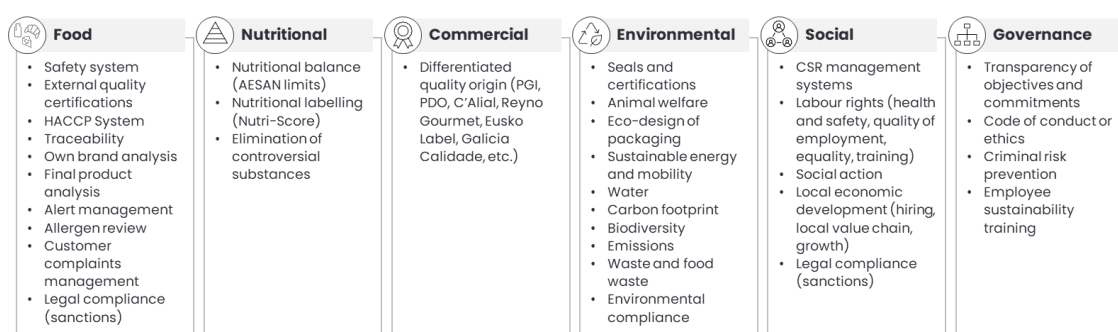
In 2022, we launched the Local Supplier Support Programme as part of our commitment to our supplier companies and to the local environment. This initiative seeks, through dialogue and continuous improvement, to facilitate the sustainability of the local agri-food sector, with special support for the smallest producers. Its main objectives are:

- Strengthen knowledge of and collaboration with the EROSKI Group's local supplier companies.
- Provide training and support to our value chain to advance together towards more sustainable production systems.
- Accompany and guide towards higher product quality.
- Achieve greater transparency with our stakeholders, especially consumers, regarding the sustainability of our products and value chain.

The Programme aims to effectively implement strategies and practices that improve environmental, social and corporate governance performance in the food chain. In our ongoing collaboration and dialogue with our suppliers, we detect the complexity involved for many of them, especially SMEs, in adapting to new regulatory obligations on these topics and to the growing demands of customers regarding sustainability. That is why at the EROSKI Group we act as a driving agent in the chain, both upstream, helping to adapt the production processes of the food we market, and downstream, sharing these sustainability improvements in products with consumers to encourage more responsible purchasing choices.

In this context, we designed this initiative with different phases that allow us, firstly, to learn in greater detail about the situation of our suppliers, and then, to offer them valuable content that helps them strengthen their knowledge and resources for optimizing their processes and products. Participants complete a proprietary questionnaire that addresses different aspects of product and organizational quality, specifically: food quality, nutritional quality, commercial quality, environmental and social quality, and governance.

Illustration 7. Product quality aspects



Based on the responses obtained, we prepare a personalized report for each supplier with their individual and comparative assessment against the rest of the sector, as well as their strengths, areas for improvement and their contribution to the Sustainable Development Goals. Additionally, we generate sectoral reports for each of the autonomous communities in which the Programme is active, in order to identify the most relevant topics for the majority of companies and work on training content to reinforce them. To this end, we seek the collaboration of local agents such as food clusters or public administrations, as detailed in section [3.2.2.4](#) of this chapter.

The Programme was launched for the first time in 2022 in the Basque Country and has progressively been extended to other regions: Galicia in 2023, and Aragon and Navarra in 2024. In total, more than 390 companies actively participate in this programme.

Collaboration with franchise partners

At the EROSKI Group, the role of franchise partners is a very important link in our business model. The Group provides the franchisee with our brand and our knowledge of the sector, and in turn, the franchisee facilitates our access to local proximity markets.

Our relationship with franchise partners is based on very close collaboration:

- We have the figure of the area manager, which allows us to maintain fluid and close communication with the franchisee. The area manager frequently visits the franchised stores within their management scope, to learn about their concerns and needs and find ways to meet them.
- Franchise partners have access to our Franchise Club website, where they can consult and access information of interest, such as manuals, regulations, service offers and others.

Every year we send our franchise partners a satisfaction survey so that they can rate the services we provide in the areas of logistics, commercial, administrative or advisory matters. We also ask them, through open-ended questions, what areas for improvement or contributions we should consider to continue improving our management. The Franchise Department collects the results of these surveys and shares them with the different areas to identify points for improvement or aspects to work on.

3.2.2.3. Processes to remediate negative impacts and channels for workers in the value chain to raise concerns (S2-3)

We have Internal Reporting Channels, accessible through an online platform and available on the corporate website, so that any worker in the value chain can report and bring to the attention of the internal reporting officer irregularities and behaviours contrary to the current legal framework, to the Codes of Conduct and to the ethical principles of the Group. In order to encourage the use of the Internal Reporting Channels and the effectiveness of the reporting system, communications can be made anonymously, with the EROSKI Group refraining from carrying out any type of investigation into the identity of those informants who have chosen to remain anonymous. At the EROSKI Group, we communicate the Code of Conduct through the corporate website (<https://corporativo.eroski.es/quienes-somos/gestion-etica-y-responsable/>), and we make it available to all supplier companies and franchise companies with the aim of establishing a common understanding of the boundaries within the organization and the rules for interaction among all persons who are part of the EROSKI Group or have dealings with us. Through the compliance clause incorporated in the contracts, they adhere to the Codes of Conduct, which include the availability of the Internal Reporting Channels for the submission of complaints and claims by workers in the value chain.

The Regulatory Compliance Committee and the Compliance Committee at VEGALSA-EROSKI are the bodies responsible for the Internal Reporting Channels, whose Management acts as representative before the competent public bodies, and has the support of the Compliance Office and the Compliance Section of the Legal Department, for the processing of communications. The Channel guarantees maximum confidentiality and anonymity of informants, of the information communicated and of the actions taken, through an IT tool that reinforces the necessary guarantees and enables better monitoring of the queries and communications submitted through said Channel.

In the event that communications from workers in the value chain are received through the Internal Reporting Channels, they are processed in accordance with the information management procedure approved by the EROSKI Group. If adverse impacts arising from activities directly related to their businesses are detected, at the EROSKI Group we commit to

remedying them on a consensual basis with the affected parties, with the aim of achieving effective and satisfactory remediation. In these cases, the affected population is identified, the nature and magnitude of the impacts are assessed using methodologies based on internationally accepted standards, and a remediation solution is proposed. This solution is discussed with the affected parties to obtain their approval and reach a satisfactory agreement.

Table 92. Complaints received from workers in the value chain

	2025	2024
No. of complaints from workers in the value chain received through the Internal Reporting Channels	2	0

In 2025, we received 2 complaints of human rights violations in our value chain. Following the preparation of the investigation reports, both cases have been closed by the Regulatory Compliance Committee and the Audit and Compliance Committee.

3.2.2.4. Adoption of measures related to impacts on workers in the value chain, approaches to managing risks and seizing related opportunities, and the effectiveness of such actions (S2-4)

At the EROSKI Group, we ensure a responsible value chain to prevent, mitigate and remediate negative impacts on workers in the value chain, as well as to achieve positive impacts for them. To this end, in financial year 2025, we have worked on the following measures:

Protection and requirements for the agents in our value chain

Our contracts with supplier companies and franchise partners include a corporate social responsibility clause that informs about our Criminal Risk Prevention Plans, the Corporate Code of Conduct, the Summary of the Regulations of the Internal Control Body and the Summary of the Regulations of the Whistleblowing Channel. All of these are aligned with the requirements of the International Labour Organization and the Principles of the UN Global Compact, of which we have been a member since 2002.

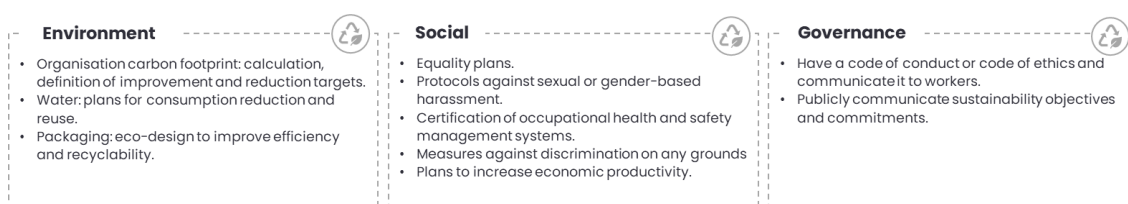
Additionally, in the case of fruit and vegetable suppliers of our EROSKI Natur brand, they are required to hold the GRASP module certificate of the Global.G.A.P. standard, which guarantees compliance with good practices relating to labour and human rights, to which our quality and environmental protection requirements for our own-brand fresh products are added.

In the particular case of higher-risk suppliers, such as import suppliers from countries located in Asia and Africa, we require social audits carried out by external companies (BSCI, SMETA...). The EROSKI Group requires that audits are always in force at the time the merchandise is acquired. Through these social audits of our suppliers, we can ensure that they comply with the required standards for respect for human rights towards their workers and within their own organizations.

Strengthening local suppliers through support programmes

Regarding measures and actions that achieve a positive impact on workers in the value chain, as detailed in section [3.2.2.2](#) of this chapter, we have a Local Supplier Support Programme to help them improve various aspects related to sustainability within their organizations, including people management. Based on the responses to a proprietary questionnaire from more than 390 supplier companies, we have identified the areas mentioned below that require further reinforcement to adapt to new regulatory requirements and consumer demands.

Illustration 8. Topics of the Local Supplier support Programme



To work on these topics, we share quarterly with participating supplier companies' information on the training offered by local entities such as clusters and public administrations, which in 2025 have totalled 94 training actions communicated. Furthermore, we develop specific content with these entities, which have amounted to 4,500 hours of training delivered in 2025 to our supplier companies.

Regarding the social aspects of sustainability, in 2025 it is worth highlighting the Sustainable Suppliers training programme of the UN Global Compact, in which we have participated for the third consecutive year and which has trained 19 supplier companies in this financial year in knowledge of human and labour rights, the environment and sustainable development, with a total of more than 740 hours of training delivered. This means that more than 80 local suppliers have participated in this programme since its creation in 2023.

Furthermore, in this financial year we have collaborated with the Basque Food Cluster on the FoodESG project, which, among other training activities, has included the preparation of a gender equality guide and a guide for the labour integration of people with disabilities, and the development of a free digital tool designed to help food sector companies to easily prepare ESG reports.

In section [2.2.3.3](#) of the chapter 'ESRS E1 – Climate change', we include further details on training related to environmental aspects delivered within the programme in 2025.

Equal opportunities for our franchise centres

Since the project for centres managed by people with disabilities was launched in 2015, we have continued to promote the opening of this type of store, and we have consolidated a model of labour inclusion. From this point, the expansion of the network has been as follows:

- Basque Country (with GUREAK, a business group whose objective is to generate and manage employment opportunities for people with disabilities): four centres inaugurated in 2015, 2017, 2018 and 2022.

- Castile and León (with SOLTRA, a leading social economy entity in the community of Castile and León whose ultimate goal is to generate employment opportunities and promote the socio-labour inclusion of people with disabilities): four centres opened in 2019, 2023 and two more in 2024.
- Catalonia (with AMPANS, a foundation that offers support to people with intellectual disabilities and mental illness, as well as people in vulnerable situations, promoting education, quality of life and labour integration, and with ENTREM, a Cooperative Group of reference in improving the employability of people at risk of social exclusion and with mental health problems in the Vegueria Penedès): two centres launched in 2019 and 2023.
- Basque Country (with LANERAKO, an Insertion Company certified by the Basque Government, which develops employment generation projects for people belonging to the groups of recipients of the Guaranteed Income Benefit (RGI)): one centre opened this year 2025.

Including this latest opening in partnership with LANERAKO, the supermarket network currently has eleven centres of this type, providing employment to more than 100 people. The EROSKI Group continues to strengthen this model with a firm commitment to collaboration to generate more inclusive employment opportunities.

3.2.3. Metrics and targets

3.2.3.1. Targets related to the management of material negative impacts, the promotion of positive impacts and the management of material risks and opportunities (S2-5)

At the EROSKI Group, we have not defined additional quantifiable public targets related to the IROs derived from workers in the value chain. However, as indicated in section [1.1.3.1](#) of the chapter 'ESRS 2 – General disclosures', our new Commitments With You to 2030 incorporate linked plans and targets – in particular Commitment 2: Generating local wealth and solidarity in the community – whose deployment we will begin from 2026.

During financial year 2025, the Sustainability Committee led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, as well as their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, reinforcing our sustainability roadmap for the coming years.

In the meantime, at the EROSKI Group we monitor the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and metrics disclosed throughout the report. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 – General disclosures').

3.3. ESRS S4 – Consumers and end users

3.3.1. Strategy

3.3.1.1. Stakeholder interests and views (ESRS 2 SBM-2)

At the EROSKI Group, we aspire to generate a positive impact in the areas in which we carry out our work. To achieve this, we consider it essential to have a solid and collaborative relationship with our stakeholders. In this way, we maintain with these individuals, groups, communities and organizations, a mutual interaction and cooperation strengthened over the years.

As part of our stakeholders, we have measures to involve customers, consumers and consumer members in our activities and in decision-making. During the process of preparing the double materiality analysis, we carried out consultations with the aforementioned groups, who are included in the disclosure scope of this report; for further information, please refer to section [1.1.3.2](#) of the chapter 'ESRS 2 – General disclosures'.

Consumers

Consumers represent a diverse group of individuals and households who make purchasing decisions in the distribution market, regardless of the operator chosen. Their behaviour is conditioned by personal, social, economic and cultural factors, giving rise to very diverse consumption patterns.

This group is characterized by different levels of knowledge about brands and distributors – including the EROSKI Group – which influence their decisions: from consumers who are very familiar with our value proposition to others whose comparison of alternatives is more superficial. Understanding this diversity of motivations and levels of familiarity is key to anticipating needs, understanding mobility between distributors and offering clear, accessible proposals adapted to multiple consumption realities.

Consumer members

Consumer members are consumers who maintain a relationship with the EROSKI Group by participating in corporate governance bodies and specific listening initiatives and improvement of the value proposition.

Customers

The customers of the EROSKI Group constitute a priority stakeholder group from an economic, operational, commercial and brand perspective. Their relationship with the company is primarily structured through transactional exchange, recurrence and the value generated.

The degree of brand affiliation varies; the proper management of this affiliation gradient is essential to increase customer lifetime value, sustain competitiveness in a highly competitive commercial environment and ensure the long-term stability of the EROSKI Group.

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Consistent with this vocation, we strive to understand their expectations, interests and opinions in order to reinforce our commitment to meeting their needs through the following communication channels:

Table 93. Communication mechanisms with consumers and end users

Stakeholder group	Communication and collaboration mechanisms	Key issues and concerns	Collaboration outcomes
Consumers	• EROSKI Consumer magazine, www.consumer.es and its social media profiles. • Food School and Tria Bo, Tria Sa Project by CAPRABO. • Awareness campaigns on health, solidarity and the environment. • Collaboration with public institutions and organizations that safeguard consumer interests (regional consumer offices, the Consumer Council, AESAN, etc.). • Press releases and press conferences. • Availability of informational websites.	• Quality/price ratio. • Customer Service. • Market competitiveness. • Consumer health and safety. • Promotion of healthy and sustainable consumption habits. • Socially responsible company. • Marketing and labelling. • Food waste. • Product traceability.	• Improvements in products and services. • Healthy product ranges. • Adaptation of marketing campaigns. • Improvements in labelling. • Informed consumers. • Improvements to point-of-sale processes.
Consumer members	• Corporate governance participation bodies. • Consumer-specific mechanisms.	• Issues inherent to consumers.	• Improvements in products and services. • Healthy product ranges. • Adaptation of marketing campaigns. • Improvements in labelling.
Customers	• Customer Service in-store, by telephone and online. • Satisfaction surveys. • Feedback programmes. • Promotional brochures. • Consumer-specific mechanisms. • Exclusive for loyal customers: • Apps: EROSKI, CAPRABO and FORUM SPORT.	• Quality/price ratio. • Innovation. • Regulatory compliance. • Socially responsible company. • Customer health and safety. • Data protection. • Product traceability. • Market competitiveness. • Food waste.	• Improvements in products and services. • Healthy product ranges. • Adaptation of marketing campaigns. • Informed customers. • Improvements to point-of-sale processes.

Stakeholder group	Communication and collaboration mechanisms	Key issues and concerns	Collaboration outcomes
	• Private Web Customer areas. • Newsletters. • EROSKI Club and CAPRABO Sabor magazine.		

On the other hand, as described in section [1.1.2.1](#) of the 'ESRS 2 – General disclosures', at the EROSKI Group we have the Consumer Council, which receives and shares contributions through the Local Consumer Committees, which are representative bodies of consumer members.

Of particular note is the systematic integration of the opinions and interests of consumers through their participation in the corporate governance channel (Local Consumer Committees and Consumer Council). This participation is reflected in their presence in the main decision-making bodies – the Governing Council and the General Assembly – where they hold 50% representation and have the opportunity to convey their opinions and interests directly.

3.3.1.2. Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)

At the EROSKI Group, we distinguish between two main types of customers based on the available knowledge and the relationship they maintain with the organization:

- **Member customers (belonging to loyalty programmes)**, for whom we have information on consumption habits or age, enabling us to identify risks and needs with greater precision and offer segmented responses.
- **Non-member customers**, in which case we do not have individualized information, which limits the ability to personalize service or anticipate specific risks.

We understand the relationship with our customers as a key element for better understanding their needs and continuously improving our value proposition. To this end, we have loyalty programmes that structure the preferential relationship with those who choose to register and maintain an active link with our brands. These programmes are structured into three independent clubs – EROSKI Club, Club Caprabo and FORUM SPORT Club – which share the purpose of improving the shopping experience, strengthening the relationship with customers and fostering direct, segmented and transparent communication.

Table 94. Members Club cardholders

	2025	2024
EROSKI Club cardholders	3,191,128	3,166,414
Club CAPRABO cardholders	1,023,365	1,054,531
FORUM SPORT Club cardholders ¹	2,199,153	2,096,895

¹The cardholders extracted from the counter are those with activity in the last 3 years and with a registration date prior to 1 February 2026.

Cardholders represent the number of people registered and with an active identifier in EROSKI Club, Club Caprabo or FORUM SPORT Club as at 31 January of each financial year, after removal of duplicates and cancellations. Unless otherwise indicated, the figure corresponds to total cardholders for each of the clubs separately, as the same person may belong to one or the other.

This ecosystem of clubs constitutes a strategic lever for better understanding the needs of consumers, identifying consumption patterns, anticipating risks and guiding the adaptation of our value proposition to different customer profiles.

Identification of material impacts, risks and opportunities

In accordance with the double materiality analysis process described in section [1.1.4.1](#) of the chapter 'ESRS 2 - General disclosures', consumers, consumer members and customers constitute a key stakeholder group for our Group. The impacts, risks and opportunities identified as a result of this analysis are detailed in section [1.1.3.3](#) of the same chapter.

Among these, the following stand out as particularly affecting groups with greater vulnerability or specific needs:

- Elderly people.
- People with allergies or intolerances.
- People interested in health or organic products.
- Families with young children (0-12 years).
- Young people who are minors.
- Economically vulnerable people.
- People in rural areas.
- People with disabilities.

Adaptation of the strategy and business model

At the EROSKI Group, we are committed to protecting people by ensuring that our products and services are safe for everyone. Proof of this is that, as part of our strategy, in financial year 2025 we launched the new Commitments With You, with particular emphasis on the commitment to Promote healthy eating and the commitment to Listen to and inform consumers.

The EROSKI Group has adapted its strategy to effectively manage the risks and opportunities arising from these impacts, with particular attention to the most vulnerable groups. Some examples of these actions are as follows:

- **Clear information for elderly people:** we reinforce the quality, clarity and visibility of information at the point of sale, through communication materials such as in-store signage, labels and brochures. In this regard, the price label is a key aspect, and we take care to ensure its correct visibility.
- **Accessibility for people living in rural areas:** we have the Home Delivery and Order Service, which enables improved product availability in areas with a more limited offering.
- **Detailed labelling for food allergies and intolerances:** we include complete information on composition and ingredients, allergens, traceability and origin, strengthening transparency and reducing health risks.
- **Protection of young minors:** we apply automatic controls in the purchasing process, for example, at self-service checkouts, which require identity verification for the purchase of alcoholic beverages.
- **Economic accessibility:** we promote basic products at affordable prices, offers and campaigns aimed at people in vulnerable situations.
- **Food quality and safety system:** we maintain a Quality Management Model that ensures products pass all safety controls; in the event of a food alert, we activate the immediate withdrawal of the product across the entire network, and individually notify those who purchased it as club members.
- **Accessibility measures in our stores:** we strictly comply with current regulations. All store opening and refurbishment projects are approved following verification by the competent authority. Furthermore, our store model incorporates specific improvements to facilitate the experience of people with reduced mobility, such as lower scales in the greengrocer section, lowered information counters and special trolleys.

Management of incidents and negative impacts

The potential negative impacts arising from interaction with consumers are classified and managed in accordance with the Crisis Protocol, as detailed below:

- Incidents received are classified according to the type that originates them, which may be complaints, suggestions or enquiries.
- The potential or actual impacts identified are categorized as systematic or one-off based on their subject matter, repercussion and volume of mentions on social media in accordance with the matrix defined in the protocol.
- Subsequently, a determination is made as to whether it is necessary to activate a Crisis Committee to oversee and manage the incidents.
- In the event of food alerts or health risks, Recall Circulars are activated that block the product from leaving the distribution platform and order its withdrawal from stores.
- One-off impacts related to service provision are resolved directly in-store within short timeframes.
- Incidents related to data protection are managed through the corresponding departments (EROSKI Club, Club CAPRABO or FORUM SPORT Club), ensuring resolution in compliance with regulations.

In section [3.3.2.3](#) of this chapter further information on this management is provided.

3.3.2. Impact, risk and opportunity management

3.3.2.1. Policies related to consumers and end users (S4-1)

In section [1.1.4.3](#) of the chapter 'ESRS 2 – General disclosures', the range of existing policies within the EROSKI Group can be consulted, of which we have identified the following as applicable to the management of our customers and end consumers:

- Information Security Policy.
- Human Rights Policy.
- Business Conduct and Corporate Culture Policy.
- Equality, Diversity and Inclusion Policy.

Although the Information Security Policy of the EROSKI Group has a cross-cutting scope and applies to the entire organization – including workers, supplier companies, customers, internal systems and corporate operations – we present its essential elements in this section due to its direct relevance for consumers and end users. The protection of personal data, the confidentiality of information and cybersecurity are particularly sensitive areas for our customers, and it is for this reason that through the Information Security Policy we reinforce our commitment to secure, responsible and transparent information management.

The other three identified policies are described in the policies section [3.1.2.1](#) of 'ESRS S1 – Own workforce'.

Information Security Policy

This policy constitutes a statement of the position of the EROSKI Group Management regarding information security, and establishes the objectives and responsibilities necessary to protect information assets, ensuring adequate levels of security, understood in terms of integrity, availability and confidentiality, in compliance with the current legal framework and respecting the guidelines, standards and procedures established in more detailed documents as appropriate.

The Information Security Committee is the body responsible for overseeing the approval and effective implementation of this policy.

The scope of this policy includes the personnel of all EROSKI Group companies who access the company's information systems, as well as the users of external collaborating companies.

The objectives are oriented towards:

- Identifying the organization's security risks across the entire attack surface.
- Ensuring the continuity of services supported in the data processing centre, on platforms, at points of sale and in supplier services or in the cloud.
- Maximizing the level of protection of information and assets specified within the scope of the Information Security Management System.
- Minimizing the impact caused by internal or external risks on the organization's assets and processes.

The Information Security Policy has been developed to ensure that information related to critical business processes is protected against unauthorized access, as well as the confidentiality of information related to customers and suppliers.

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

At VEGALSA-EROSKI, we have our own information security policy adapted to the specific characteristics of this company, developed in the Information Systems Usage Policy.

Respect for the human rights of consumers and end users

As reflected in section [1.2.4](#) of the chapter 'ESRS 2 – General disclosures', at the EROSKI Group we are committed to respecting, protecting and promoting human rights principles, as they are fundamental to sustainable and ethical development. Our Human Rights Policy is aligned with the Universal Declaration of Human Rights and other international agreements such as the United Nations Guiding Principles on Business and Human Rights and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. It seeks to identify, prevent and mitigate any negative impact on the rights of workers, customers, supplier companies and communities. Furthermore, it establishes a governance model to oversee compliance with these commitments and manage potential adverse effects. In the case of consumers, it is the Customer Experience Department itself that ensures the application of this Policy.

Within our Human Rights Policy, we guarantee that our products are safe and healthy. At the EROSKI Group, we offer products that meet the highest safety and health standards, to protect the well-being of our consumers and end users. In this regard, we consider it essential to maintain open and transparent communication with our consumers and end users, and therefore we provide clear and accurate information about the products we offer.

Furthermore, we ensure compliance with competition law. We are aware that anti-competitive practices harm the market and the economy, and negatively affect end users and consumers, as well as other market operators. We believe that a competitive market benefits everyone, which is why we prohibit any type of anti-competitive practice.

Engagement with consumers and end users

In order to implement due diligence in the identification, prevention, mitigation and resolution of possible negative consequences for our consumers, we have processes for collaboration and direct communication with them, through which we can gather their views, suggestions, complaints, etc., and incorporate them into our management.

For further detail on the process and measures, it is useful to consult section [3.3.2.2](#) of this chapter.

Measures to provide or enable remediation of human rights impacts

At the EROSKI Group, in line with our commitment to the United Nations Guiding Principles on Business and Human Rights, we have prevention, protection and remediation measures in place against possible violations of or impacts on the human rights of our consumers.

We have an effective system for managing incidents of different types, including those related to human rights. This management is carried out through the Customer Service.

In the event of detection of possible adverse impacts that may affect the human rights of consumers, at the EROSKI Group we develop preventive action plans in collaboration with our commercial partners and other collaborators. Likewise, when prevention is not possible or not immediately possible, we develop the corresponding corrective action plans to mitigate the potential adverse effects that have been detected or should have been detected. The detail of this process can be consulted in section [3.3.2.3](#) of this chapter.

3.3.2.2. Processes to engage with consumers and end users regarding impacts (S4-2)

At the EROSKI Group, we maintain collaboration and direct communication with consumers and end users. With the aim of taking into account their concerns and needs, we articulate our commitment to transparency and maintain communication channels with all of them. The communication channels are described in detail in this chapter in section [3.3.2.3](#).

At the EROSKI Group, we strengthen the relationship with consumers and end users through participation in the following engagement processes:

Listening initiatives

From the Studies and Listening Department of the EROSKI Group, we carry out recurring studies in which we gather the opinions of consumers. We obtain data on the perception and satisfaction of this group regarding the areas that most impact their shopping experience (price, quality, in-store treatment, local products, sustainability, solidarity, healthy eating, etc.). These market studies help the Purchasing Department and the Marketing Department to better understand the needs of our customers.

In financial year 2025, we carried out 44 listening initiatives, in which 455,565 people participated, including club members, consumers and supplier companies. Their opinions, suggestions and recommendations are a highly relevant source for improving aspects such as our product offering and commercial network. Additionally, we gathered 4,597 customer opinions through listening activities carried out in our stores.

Below, the number of studies carried out in this financial year, their frequency and the number of participants are detailed:

Table 95. Listening initiatives

Study frequency	2025		2024	
	No. of studies carried out	No. of consumers involved	No. of studies carried out	No. of consumers involved
Annual	8	34,914	13	26,232
Quarterly	3	6,430	3	7,385
Monthly	11	397,064	19	326,611
Weekly	1	7,768	1	5,351
Ad hoc	21	9,389	52	4,717
Total	44	455,565	88	370,296

Social media

Our social media channels are also a channel for engagement and communication with consumers. The table below shows the breakdown of the evolution of the number of followers on the social media platforms on which we are present:

Table 96. Number of social media followers

	2025	2024
X (formerly Twitter)	94,417	96,166
Facebook	598,400	597,630
Instagram	381,501	318,178
LinkedIn	150,280	133,880
TikTok	105,468	30,543
Pinterest	869	714

Constructive Engagement Programme

In financial year 2025, we continued with the Constructive Engagement Programme in order to reach out to our customers in a more personalized way. The engagement processes of this programme are divided into four groups: customer service, personalized listening initiatives, formal meetings with governance bodies and focus groups or similar dynamics that facilitate debate, sharing of views, etc. with consumers.

Customer Service

This is the first point of contact and consultation for consumers and end users. The process for handling communications received through the Customer Service Channel is detailed in section [3.3.2.3](#) of this chapter.

This collaboration between customers and the Customer Service takes place at two points: prior to purchase at our centres (through enquiries about offers, durations, store-related matters, etc.) and after purchase (through complaints, claims, compliments or suggestions). We evaluate the effectiveness of this collaboration through the number of interactions handled by the Customer Service department.

Personalized listening initiatives

We carry out listening activities primarily through digital channels, personalized with traceability management. These are structured listening initiatives organized by topic and are carried out once or twice a month to delve deeper into certain aspects that help us gain a better understanding of consumer concerns.

We have the following types of listening initiatives:

- **Healthy Panel:** monthly frequency, with the aim of identifying initiatives from certain product categories and sections that enable our consumers to eat more healthily.
- **Ad hoc listening for specific projects:** specific listening activities to make assessments and define areas for improvement in specific projects such as the improvement of the Revista Consumer, analysis of purchasing habits... or the validation of relevant issues in each Annual Management Plan.
- **More tactical listening initiatives:** these relate to the in-store experience and are also carried out digitally.

We evaluate the effectiveness of collaboration with our consumers based on the number of participants in the listening activities carried out. In 2025, we had more than 11,400 participants.

Formal meetings with governance bodies

In the parent company of the Group, Eroski, S. Coop., by virtue of its status as a consumer cooperative, informative meetings are held that facilitate structured and formal encounters between consumers and governance bodies. These spaces allow for addressing matters of interest that go beyond strictly commercial aspects. As detailed in section [11.2.1](#) of the chapter 'ESRS 2 – General disclosures', we have several bodies with regular meetings: the General Assembly, the Preparatory Meetings of consumer members, the Consumer Council and the Local Consumer Committees. The latter, seven in total, structure the participation of consumer members.

The purpose of these meetings is diverse, from sharing company information and action plans, to working on improvement proposals or addressing concerns raised by consumers. Through these forums, consumers act as spokespersons, contributing opinions and ideas that contribute to the continuous improvement of our activity and our relationship with customers.

We evaluate the effectiveness of collaboration with our consumers through the number of attendees at the different sessions; in this financial year 2025, there were 356 attendees.

In the remaining companies of the EROSKI Group, consumer participation is structured through non-corporate mechanisms.

Focus groups and similar dynamics

We organize participatory discussion groups with consumers to collect direct and detailed feedback on various aspects related to our products and services. This information helps us identify areas for improvement and develop more effective solutions for our customers.

We have two types of focus groups:

- One-off, aimed at resolving specific issues (for example, the focus group on in situ cooking).
- Linked to co-creation projects, in which a series of activities and dynamics are concatenated (debates, tastings, visits, brainstorming, events, among others), to work on a specific challenge.

We evaluate the effectiveness of this collaboration through the number of participants in these dynamics.

In addition to the specific indicators for each of the engagement processes, to monitor the Constructive Engagement Program, we have three main indicators that show us the level of collaboration of consumer members:

Table 97. Constructive Engagement Program indicators

	2025	2024
No. of consumer members in governance bodies ¹	356	356
No. of committed consumer members ²	4,507	4,174
No. of interested consumer members ³	25,357	22,065

¹ Assembly Delegates, members of the Governing Council and Consumer Committees, who attend formal meetings.

² They participate in activities involving interaction, debate and *focus groups*. Participation is bidirectional.

³ They show an interest that goes beyond the transactional, participate in unilateral activities, give an opinion, read specific content and are regular readers of Consumer.

On a monthly basis, we carry out monitoring through the count of the number of participatory activities we conduct, as well as the number of customers who participate in each of them.

At the EROSKI Group, we attach particular importance to this stakeholder group made up of customers and end consumers, with the Customer Experience Department being the body that ensures that collaboration with said consumers takes place, and that its results serve as the basis for the company's strategic approach. This Department reports to the Marketing Department and is responsible for delivering daily to managers and executives 'La Voz del Cliente' (The Voice of the Customer), an email that gathers the most relevant customer complaints for dissemination to all areas with the aim of focusing attention on the importance of resolving these situations. Furthermore, the Customer Service indicators are reported monthly to the Commercial Management Committee, in which some members of the Board of Directors participate.

We address special dietary needs

We are aware that every consumer is unique. We seek to serve both those people who, due to an illness or physical condition, need adapted products, and those who require specific attention at certain stages of their life cycle, such as children or elderly people. Likewise, we take into account those people who choose to follow a specific dietary regime, such as vegetarians, vegans, etc.

Attention to people with celiac disease

In pursuit of our goal to serve people with special dietary needs, we have made progress in offering better service to people with celiac disease.

In financial year 2025, we renewed the collaboration agreements with celiac disease associations in the Basque Country, La Rioja, Catalonia, Navarre and the Balearic Islands, and agreed new collaboration agreements with the associations of Galicia, Asturias and Castile and León. In total, 2,817 members of these associations benefited during 2025 from these agreements, which include, among other benefits, a 20% discount on the purchase of more than 300 specifically gluten-free products.

Additionally, we continue working to improve the range of gluten-free products from both our own brand and other manufacturers' brands.

Likewise, as in previous years, we collaborated in sponsoring initiatives carried out by the associations on International Celiac Disease Day, 16 May, and National Celiac Disease Day, 27 May. At CAPRABO, we additionally carried out various awareness-raising activities throughout the month of May with the Associació Celíacs de Catalunya, through informational content on social media with games and nutritional recommendations.

Support for the needs of elderly people

We promote active ageing through healthy and balanced eating and physical exercise.

As an example, at CAPRABO we joined FiraGran 2025, the fair for elderly people in Catalonia that aims to promote healthy habits among them. CAPRABO collaborated once again in the great walk for people over 60 organized during the fair.

Children's nutrition: caring for the next generations

A balanced diet for the population is a priority for us, but there are segments that require special attention. The main one is children, both for its quantitative relevance (children under 12 number more than 5 million in our country according to the INE) and qualitative relevance (it is a population segment of special attention when we talk about healthy eating and overweight or obesity). Indeed, childhood overweight and obesity are a health problem that worries families and society, as revealed by the ENPE Study by EROSKI Foundation and confirmed by other recent studies. This problem will be even greater in the future if it is not prevented and tackled. Therefore, we want to contribute to children eating more healthily and in a more balanced way. With this challenge ahead of us, we pursue several lines of work:

- We maintain a plan of specific content for young families, with children between 0 and 12 years old, which is disseminated through our various communication channels.
- We educate more than 233,000 children per year in responsible habits and healthy eating.
- We organize gastronomy workshops for primary school pupils in our stores in collaboration with the Basque Culinary Center, in which 1,100 children participated.
- We hold workshops in our stores to help them make healthy purchases, in which more than 11,000 school pupils participated.

3.3.2.3. Processes to remediate negative impacts and channels for consumers and end users to raise concerns (S4-3)

At the EROSKI Group, we are committed to being close to and available for the people who trust us to resolve their incidents, queries, suggestions, complaints or enquiries.

Our Customer Service has formal channels and means through which customers and consumers can convey their concerns and needs to us:

- EROSKI: telephone 944 943 444 and form available at www.eroski.es/contacto
- EROSKI ONLINE: telephone 944 050 514 and email: comptraonline@eroski.es
- CAPRABO: telephone 932 616 060 and form at www.caprabo.com/es/atencion-cliente/
- FORUM SPORT telephone 944 286 618 and email forumsport@forumsport.es

The telephone customer service is available from Monday to Saturday, from 9:00 to 22:00, for all the channels indicated.

We also have a standardized process for managing any incident or complaint submitted by consumers, which consists of the following steps:

- **Collection:** the end consumer communicates their incident through one of the channels mentioned above.
- **Management:** our Customer Service is committed to providing an initial response within a maximum period of 24 hours. It is also responsible for carrying out the necessary steps for resolution, as well as forwarding incidents to the corresponding departments. The management of direct contact with customers is carried out through contracted companies, supervised at all times by the Group's own personnel.
- **Response to the consumer:** the corresponding response is provided to the affected person.
- **Reporting:** a weekly report is prepared and shared with the relevant areas, detailing the reason for each incident and its resolution. Furthermore, the Management Committee is informed monthly on the level of consumer satisfaction regarding the resolution and management of their incidents.
- **Development of an action plan:** depending on the incident, an action plan is developed with the company areas involved.
- **Implementation and follow-up:** the action plan is monitored through coordination with the departments involved to ensure its correct execution.

Our consumers know and trust the processes and mechanisms we make available to them. In financial year 2025, we handled 424,248 enquiries, with a satisfactory resolution rate of 91.68%. Although some complaints require more than one contact or cannot be resolved immediately, 89.49% are resolved at the first contact.

Table 98. Customer Service indicators

	2025	2024
No. of enquiries handled	424,248	474,739
Complaint resolution rate ¹	91.68%	90.38%
First-contact resolution rate	89.49%	80.00%

¹ 100% of complaints have been responded to and 91.68% have responded above 7 on a scale of 1 to 10, where 1 is not satisfied and 10 is completely satisfied.

Likewise, at the EROSKI Group we are committed to following the effectiveness criteria for non-judicial grievance mechanisms established in the United Nations Guiding Principles on Business and Human Rights. In order to eliminate possible communication barriers, our Customer Service provides assistance in Spanish, Basque, Catalan and Galician. Our service is accessible to our consumers and is available by telephone, email, through the website www.eroski.es, through social media and other websites of our businesses and companies.

In 2025, for the fourteenth consecutive year, we were recognized as 'the company with the best customer service' at the awards of the consultancy Sotto Tempo Advertising. It is the consumers themselves who participate in selecting the organizations with the highest quality customer service by sector of activity.

3.3.2.4. Taking action on material impacts, approaches for managing risks and pursuing opportunities related to consumers and end users and the effectiveness of those actions (S4-4)

At the EROSKI Group, we have more than 100 agents working to address all consumer-related impacts, and a dedicated team for supervising the services provided by the four agencies with which we work. We use cutting-edge technology for managing the half a million interactions processed annually through this service. Additionally, there is a weekly Management Committee in which the issues arising from interaction with customers are analysed, channelled and resolved.

Our monitoring systems are permanent. We are committed to the preventive detection of incorrect practices to avoid a negative impact on customers. If any measure causes a negative impact on consumers, we implement the actions necessary to correct its effect, such as the establishment of Quality Crisis Committees or Reputational Crisis Committees.

The measures we have adopted to manage the material impacts, risks and opportunities related to consumers and end users have been grouped into five main areas, which we detail below:

- Customer experience and loyalty.
- Access to products competitive in quality and price.
- Product and premises safety.
- Responsible marketing practices.
- Other cross-cutting measures.

Customer experience and loyalty

At the EROSKI Group, we are committed to offering an exceptional customer experience and fostering loyalty through various initiatives. Our objective is to ensure that every interaction with our customers is positive and memorable, thereby reinforcing long-term loyalty.

To achieve this, we have implemented a series of specific actions:

- **Personalized service:** we offer a personalized customer service, both in-store and through our digital channels. Our team is trained to resolve any query or incident quickly and efficiently, to ensure customer satisfaction.
- **Loyalty programmes:** we have loyalty programmes such as EROSKI Club, which offers exclusive benefits to our most loyal customers. These benefits include personalized discounts, special promotions and access to exclusive events.
- **Satisfaction surveys:** we carry out satisfaction surveys on a regular basis to learn about the opinions of our customers and detect areas for improvement. These surveys allow us to adjust our strategies and offer a service that better meets the needs of consumers.
- **Continuous training:** we invest in the continuous training of our staff to ensure they are up to date with best practices in customer service and can offer a high-quality service.
- **Innovation in the shopping experience:** we constantly work on improving the shopping experience and implementing new technologies and services that make the purchasing process easier and more enjoyable for our customers.

In addition to the actions described to mitigate the risks identified in relation to customer experience and loyalty, we also have remediation actions planned in the event of an actual negative impact on consumers. Upon evidence of any inappropriate action or any complaint from our consumers, we follow the process described in section [3.3.2.3](#) of this chapter.

Access to products competitive in quality and price

At the EROSKI Group, we launch promotions and discounts for all consumers. For those customers who belong to our Members Clubs, we develop personalized savings proposals. This enables our customers to plan their purchases, compare prices and choose quality products at competitive prices.

As we indicated when discussing the EROSKI Group's listening initiatives, market studies help the Purchasing Department and the Marketing Department to adjust the prices of our products to be more competitive without losing quality. Strategic promotions and discounts are offered to improve the perception of value.

Nutritional improvement of our products

Our commitment to healthy eating is integrated into the Group's strategy, in line with the 10 Commitments to Health and Sustainability, which conclude this 2025, and the 5 Compromisos Contigo, which commence in 2026. We apply nutritional criteria based on the recommendations of the Mediterranean diet and promote transparency as a tool to facilitate responsible choices.

We work continuously on improving the nutritional composition of our own brand, reducing nutrients associated with prevalent diseases and eliminating palm oil from all our products since

2021. Likewise, we promote the use of nutritional information systems such as Nutri-Score, whose calculation we have updated across our entire range in accordance with the new criteria entering into force in 2026. At the end of the financial year, 2,061 own-brand products incorporated Nutri-Score and 65% obtained a rating of A, B or C.

Monitoring our sales from the perspective of the position of products sold on the nutritional pyramid has been part of our management control for over five years. The analysis of the data for financial year 2025 shows us that the share of food and beverages from products recommended for daily or frequent consumption (at the base and middle section of the Healthy Eating Pyramid, respectively), out of the total food and beverages we sell, reaches 58% of the total, with growth in categories highly relevant to a healthy diet such as fruits, vegetables, olive oil, pulses, eggs, or fish. The increase in sales of the most relevant food groups for a healthy diet was 0.58 percentage points compared to financial year 2024.

The effectiveness of these actions in improving the health of our customers is supported by a study we published in financial year 2025, in which we confirmed that the advanced nutritional labelling Nutri-Score drives healthier purchasing decisions and improves the nutritional composition of products purchased.

Furthermore, with the aim of actively contributing to the health and well-being of our customers, we have EKILIBRIA, a pioneering programme designed by the EROSKI Group that offers personalized information to facilitate a balanced diet based on the principles of the Mediterranean diet. EKILIBRIA analyses purchases recorded on the member card and generates a monthly nutritional report adapted to the household, indicating how the basket purchased aligns with the recommendations for food groups, quantities and consumption frequencies. This service, free of charge for member customers, acts as a practical tool for guiding them towards healthier purchasing habits. In 2025, a monthly average of more than 31,000 people received this personalized report.

Furthermore, in 2025, 279,934 member customers used the promotional content on healthy foods that we sent them periodically as part of our commitment to facilitating a balanced diet at a good price.

Product and premises safety. Our control system

We detail below how we carry out the monitoring and evaluation of the effectiveness of the actions we undertake at the EROSKI Group to mitigate and manage the potential negative impacts and risks on consumers. The purpose of our Quality Management Model is to ensure that the final product reaching consumers has passed all safety controls. This model brings together standards, processes, procedures, tools and definitions that guarantee safety throughout the entire value chain.

In the area of food safety, the following are a fundamental part of our model:

- The monitoring and improvement of the cold chain.
- The traceability of the products we market.
- The approval of supplier companies, especially those supplying own-brand products.
- The analytical testing of the products we market, especially own-brand products and products with higher health risks supplied by small local producers.

- The assessment of our stores and logistics platforms.
- The follow-up on product complaints from our customers.
- Adaptation to new regulatory requirements
- The agile and effective management of the withdrawal from sale of non-compliant products and product alerts.

Cold chain

We ensure that at no point in the supply process, whether during transport, storage or handling in store, is the cold chain broken. In this way, we can guarantee access to products in perfect condition and with all their properties.

Traceability

We verify the traceability of the products we market and the maintenance of the cold chain. As an example, we are certified by external entities in several of our traceability and chain of custody processes, guaranteeing to consumers that the certified products we process in our stores and logistics platforms fully retain the attribute conferred by the certification. Thus, when we declare that a fresh counter fish is certified under the MSC or GGN sustainability labels, we ensure that our process has not altered its condition and we market it accordingly. As a milestone in 2025, we have introduced a strategic new development: the certification of Iberian ham, shoulder and loin, which we process (slicing and packaging) at our platforms, reinforcing our commitment to authenticity and transparency.

Audits of our supplier companies

We approve supplier companies, especially those supplying own-brand products, as well as small local producers with their own brands and fewer preventive resources in terms of quality. Product requirements and our quality standards also extend to all supplier companies we work with. In this regard, we carry out a continuous assessment of our value chain.

In financial year 2025 we audited 327 own-brand supplier companies. 94% of all our audited suppliers satisfactorily passed the assessment. Those suppliers that did not pass (provided the incidents were not serious and did not involve a health risk or fraud) were given a deadline to correct the deviations found. Once this deadline expired, we re-audited them. Once the supplier corrects the problems identified, it is re-approved. If it does not pass the audit, it loses its approval and ceases to be a supplier of the EROSKI Group.

In addition, we have verified 42 production plants of manufacturer-brand supplier companies, especially small locally-distributed companies, with 69% of audits being satisfactory.

Product control plan

We have a dual quality control system for all categories of our products, as we carry out comprehensive analytical tests in addition to those performed by supplier companies and manufacturers.

In financial year 2025 we analysed more than 29,000 samples, of which 94% were satisfactory. The types of analyses we carry out are:

- **Chemical:** we ensure the absence or presence in appropriate quantities of substances relevant to health and safety.
- **Physical:** we ensure the absence of substances or irregularities in the product (or its packaging) that could cause harm to health.
- **Biological:** we ensure the absence of pathogens, as well as the hygiene and freshness of products.
- **Allergenic substances:** we ensure the absence of undeclared allergenic or intolerance-causing substances on labels.
- **Fraud or non-compliance:** we ensure that products conform to what is actually declared on their labels.
- **Non-food:** we ensure that non-food products are safe and do not cause harm to health.

Furthermore, in 2025, and for the third consecutive year, we have certified the fuel quality of 100% of our fuel stations with external entities.

Audits of points of sale and platforms

We carry out internal quality audits of our points of sale and our logistics platforms to ensure that they comply with all hygiene and safety requirements.

In financial year 2025, we carried out 1,044 audits, performing 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.
- Review of product expiry dates.
- Microbiological quality of products handled in store.
- Food alert and product withdrawal management system.
- Quality control system and tools.

If any type of incident is detected during audits, we establish the necessary corrective actions and follow-up plans for their mitigation.

Product alert management system

As described earlier in this same section, we have a rapid detection system for potentially unsafe products. From this, we activate a food and non-food alert management process in which we assess the risk of the hazard and, where necessary, block the product in our supply chain and withdraw it from sale.

The detection of these more serious incidents is carried out through internal information (analytical testing, audits, customer complaints) and external information (official alerts, communications from authorities, media and industry associations). We have a crisis activation protocol that assesses the risk using a matrix combining probability and severity. Depending on the result of this assessment, the corresponding action is defined. In addition, a plan is established for its management and communication to the end customer.

In the event of a food alert, we immediately notify customers who may have the product at home so that they do not consume it, using all available channels: telephone calls, SMS, notices on our website and information posters in store, always prioritizing their safety and transparency.

In conclusion, we monitor and control all these aspects through continuous assessment of processes at our suppliers, our stores and platforms, and thousands of product analyses per year. In financial year 2025, we have once again fulfilled our Audit Plan and Product Control Plan and have managed all product alerts with an impact on our customers quickly and efficiently.

Responsible marketing practices

Consumers are increasingly seeking information about the products they buy. Aware of this, at the EROSKI Group we work to provide comprehensive, complete and accurate information about product composition, while also informing about the benefits of maintaining a varied and balanced diet.

Thus, the labels of our products comply with the requirements of current legislation as well as the demands and policies of our own brand. In addition, we include additional information with pictograms that facilitate the identification of allergens and nutritional information systems such as the Nutritional Traffic Light and the Nutri-Score.

Our objective is for label information to be easily and clearly understood. Reviews and listening to our consumers help us optimize how we incorporate it on labels. In the event that, due to an error in the production chain, there is a failure relating to product safety or the legal information provided on its packaging, that product is immediately withdrawn from sale.

Local languages are an essential part of the cultural heritage of the communities around us. For this reason, at the EROSKI Group we are committed to their promotion and dissemination. In fact, for decades we have been the only distribution company to offer labelling of its own-brand products in Spanish as well as in Basque, Catalan and Galician. Likewise, our magazines EROSKI Consumer, EROSKI Club and CAPRABO Sabor can also be read in the official languages of the territories in which we operate. We also support various external initiatives that promote their use.

Furthermore, the Advertising Department has a dedicated team that reviews and verifies the advertising and communication elements (brochures, labels, website, signage and in-store communication) that we make available to our consumers to ensure that the information contained is clear, accurate and truthful. To guarantee good practices in advertising, we adhere to the European responsible marketing practices convention.

Despite all the actions described to mitigate the risks identified in relation to responsible marketing practices, we also have remediation measures in place in the event of an actual negative impact on consumers. Upon evidence of any inappropriate action, or any complaint from our consumers, the Advertising Department carries out the necessary actions to ensure truthful advertising as quickly as possible.

Other measures adopted in relation to material impacts on consumers and end users

Consumer: Useful information so that consumers can make better decisions

Consumer is the leading informational project on responsible consumption, offering clear, verified and practical content to help people make informed decisions in their daily lives. With an independent and educational approach, it covers topics related to food, health, technology, sustainability and consumer rights.

Key milestones in financial year 2025:

- Consumer magazine: the magazine has maintained its physical format since 1974, with 11 editions per year and more than 250,000 monthly readers. In addition, a digital edition is available at www.consumer.es. Both formats (digital and print) are offered in the four official languages (Spanish, Basque, Catalan and Galician).
- Approximately 151 million impressions on social media and web views from Spain, and a growing community reaching 257,000 followers, consolidating Consumer as a benchmark in useful and reliable information.
- We continue to drive audiovisual content through the creation of new explanatory videos, which have increased audience interaction.
- Specials on healthy eating: this year we have updated the digital versions of 6 practical guides: Fruits, Vegetables and Greens, Fish and Seafood, Health and Nutrition, Work and Nutrition, and Sex and Health. In addition, we have expanded our newsletters with the launch of the new "Gastro Newsletter", which allows us to leverage our extensive repository of cooking-related content, in a context where culinary tips and recipes are of high interest among users.
- 29 press releases published, reinforcing our positioning as a primary source of information for other media. This generated 524 publications that echoed our content, representing more than 211 million impressions.

Consumer reaffirms its commitment to transparency, education and innovation, maintaining its purpose of informing for better decision-making.

Table 99. Digital informational project indicators

	2025	2024
Annual views from Spain web and social media	150,932,622	89,181,230
Social media followers (Facebook, X, YouTube, LinkedIn, Instagram, TikTok, WhatsApp and Telegram)	257,024	191,051

Table 100. Consumer magazine indicators

	2025	2024
Physical copies per year	1,102,659	1,106,314
Monthly print readers	250,791	251,435

Food School: knowing more to live better

Since 2013, the EROSKI Foundation's Food School promotes balanced nutrition and the adoption of healthy lifestyle habits. It aims to be a meeting point for health and education professionals, parents, schoolchildren and other citizens committed to improving their diet and lifestyle.

All the information provided is up to date and endorsed by the most recent research and health professionals. The Food School collaborates with various organizations related to health and responsible consumption. In addition, it has previously been recognized by different entities, such as the Spanish Academy of Nutrition or the NAOS Strategy.

Furthermore, the Food School conducts studies and surveys on nutrition and childhood habits to help all public and private stakeholders improve the health of the youngest. In 2025, a study focused on their habits regarding the use of screens and other digital devices was carried out, in which 2,581 children aged between 8 and 12 participated, representing an increase from the 2,126 participants in the healthy habits study in 2024.

Educational Programme on Nutrition and Healthy Habits (PEAHS)

Education is the foundation for advancing towards healthier nutrition that prevents health problems in children. At the EROSKI Group, we attach great importance to educational programmes aimed at promoting healthy eating and healthy lifestyle habits. For this reason, we are present in schools to disseminate guidelines for better nutrition through various initiatives.

Table 101. PEAHS indicators

	Academic year 2024/2025	Academic year 2023/2024
Schoolchildren	233,863	213,629
Schools	2,433	2,352
Workshops	586	555

Energy to grow

The objective of this EROSKI Foundation programme is to address the high rates of childhood obesity and to promote healthy nutrition habits among children. To this end, it has educational materials designed for three age levels:

- From 3 to 6 years old, it includes games and stories.
- Between 6 and 8 years old, material is provided for five teaching units.
- From 8 to 12 years old, it includes 10 teaching units.

In addition, up to 7 different practical workshops are offered outside the classroom, with visits to stores and a cooking classroom. The programme's content has been developed by an expert group comprising professionals in medicine, nutrition and dietetics, psychopedagogy, pedagogy and sustainability.

In the 2025 financial year, we have maintained the blended learning programme, which features more digital content to make it more attractive, interactive and efficient.

Choose Good, Choose Healthy: CAPRABO alongside the youngest

This is CAPRABO's programme for healthy eating education aimed at children between 2 and 12 years old, which held its 16th edition in financial year 2025. The programme is based on CAPRABO's charter of health and sustainability commitments and has the support of expert dietitians-nutritionists, pedagogues and teachers. The objective is to help promote healthy eating throughout all stages of children's development.

In 2025, as in previous years, workshops for primary school children were held in CAPRABO stores delivered by nutritionists, and others guided by the schools' own teachers who had previously received the necessary materials to deliver the workshop. In total, 276 workshops were held in which more than 5,800 children participated.

Educational programmes of VEGALSA-EROSKI

VEGALSA-EROSKI also has other workshops such as 'Visita Tu Súper', to promote healthy lifestyle habits and responsible shopping, and 'Mates En Tu Súper', where a visit to the store is made so that children learn how to do the shopping. A total of approximately 2,900 schoolchildren participated in the 112 workshops held in total in 2025.

Processes to define appropriate action and provide remediation in relation to negative impacts on consumers and end users

The interests and views of consumers, arising from the processes mentioned in section [3.3.2.2](#) of this chapter, are analysed by the corresponding corporate areas, in order to manage the material impacts, risks and opportunities identified and provide appropriate action and, where applicable, remediation to consumers.

At the EROSKI Group we monitor and evaluate the effectiveness of our actions and initiatives in relation to consumers and end users in various ways, as described earlier in this same section. In section [3.3.2.3](#) of this chapter we explain in detail the process that enables remediation in the event of material negative impacts.

Approach to ensure that our own practices do not cause or contribute to negative impacts

At the EROSKI Group we carry out various coordination activities and meetings between departments to manage negative impacts on customers and end consumers. Daily, we carry out coordination between the agents and supervisors of the EROSKI Group Customer Service to analyse and manage impacts. Those relevant issues that could not be resolved immediately are addressed and managed in the weekly meetings of the Customer Service Management Team. Monthly reports are made to the Marketing Management Committee. As described above, the level of satisfaction of our customers regarding incident management is monitored.

Disclosure of serious issues and cases regarding human rights in relation to consumers

As previously described in section [3.3.2.1](#) of this chapter, our commitment extends to respecting the human rights of consumers and end users. Through the Customer Service, we manage all incidents, including those that may affect human rights.

In the total number of incidents we have managed throughout 2025, no serious cases of human rights violations have been identified.

Assessment of the effectiveness of actions

As described above, at the EROSKI Group we evaluate the effectiveness of our actions in managing incidents with customers and end consumers, and we continue working to further improve their level of satisfaction. In the following section [3.3.3.1](#) of this chapter, we detail the metrics and targets we have set.

3.3.3. Metrics and targets

3.3.3.1. Targets related to the management of material negative impacts, the promotion of positive impacts and the management of material risks and opportunities (S4-5)

At the EROSKI Group, we have targets related to the material impacts, risks and opportunities of consumers and end users described in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'. To determine the Group's objectives that affect customers and end consumers, we draw on the contributions collected through the various collaborations with these stakeholders detailed previously.

Currently we have two objectives related to customer experience and loyalty:

- Achieve a minimum of 92.5% direct satisfaction in Customer Service interaction surveys.
- Achieve a minimum of 90% direct resolution in Customer Service interaction surveys.

At the EROSKI Group we have not defined additional quantifiable public targets related to the IROs arising from consumers and end users. However, as indicated in section [1.1.3.1](#) of the chapter 'ESRS 2 – General disclosures', our new Commitments With You to 2030 incorporate related plans and targets – in particular Commitments 1 and 4: Promoting healthy eating and Listening to and informing consumers – whose deployment will begin from 2026.

During the 2025 financial year, the Sustainability Committee led an internal process aimed at defining the 20 strategic ESG objectives of the EROSKI Group, as well as their corresponding monitoring indicators. This set of objectives has been approved by the Governing Council, strengthening our sustainability roadmap for the coming years.

In the meantime, at the EROSKI Group we monitor the effectiveness of our policies and actions related to sustainability impacts, risks and opportunities through the qualitative and quantitative indicators and metrics disclosed throughout the report. This monitoring is carried out in accordance with our sustainability information governance model (section [1.1.2.2](#) of the chapter 'ESRS 2 – General disclosures').

3.4. Development of the environment

We have always been committed to building a fairer and more supportive society and to promoting the local culture of our environment. We involve our stakeholders in the conception and development of our social purpose activities, integrating their different needs and sensitivities: workers, consumers and social entities that participate in the social campaigns and programmes we carry out.

In this section we include information on the actions carried out by the EROSKI Foundation in addition to the actions of the companies that make up the EROSKI Group, detailed in section [1.1.1.1](#) of the chapter 'ESRS 2 – General disclosures'.

In 2025, we channelled €25,808 thousand to social purposes together with our stakeholders. 39% of this amount came from contributions by the EROSKI Group and EROSKI Foundation, 15% from contributions by our customers (through solidarity actions organized in stores), and the remaining 46% from institutions and government bodies (through product purchases to meet the food needs of people in vulnerable situations).

Table 102. Thousands of euros channelled for social purposes by the EROSKI Group and EROSKI Foundation (own contributions, from its customers and social entities)

	2025	2024
Solidarity and social action	20,972	22,285
Support for families and groups with special needs	2,127	2,033
Consumer training and information ¹	2,267	1,412
Culture, leisure and local environment ²	412	710
Total ³	25,808	26,440

¹ Further information on consumer training and information activities is included in section [3.3.2.4](#) of the chapter 'ESRS S4 – Consumers and end users'.

² Includes environmental awareness and protection activities.

³ The slight reduction compared to the previous year is mainly due to delays by local authorities in channelling the welfare aid from the European Social Fund Plus (ESF+), for which the EROSKI Group has once again been selected as a distributor with its social-purpose shopping card.

EROSKI Foundation

At Eroski, S. Coop., as a cooperative, we allocate a minimum of 10% of our profits to actions for the benefit of society, known as the Mandatory Contribution Fund for Education, Cooperative Promotion, and Other Public Interest Purposes (COFIP). A portion of these resources, together with contributions from the rest of the Group's companies, is applied to the development of the activities of the EROSKI Foundation, divided into four main areas:

- Consumer training and information.
- Educational, cultural and professional promotion, particularly in consumer affairs and commitment to the environment and the natural environment.
- Solidarity and welfare promotion.
- Research, development and innovation in relation to consumerism, food, the environment and healthy lifestyle habits.

The Foundation has a multidisciplinary technical team that coordinates these areas and promotes actions for the benefit of consumers, runs awareness campaigns, publishes magazines and guides, offers scholarships and grants, and collaborates with social organizations. The Foundation's Board of Trustees ensures that the Action Plan defined each year is developed under the principles of impartiality, independence, transparency, efficiency and responsibility. The areas of activity developed in 2025 have been consumer information and training, which are detailed in section [3.3.2.4](#) of the chapter 'ESRS S4 – Consumers and end users'.

Céntimos Solidarios (Cents for Solidarity) donation programme

Our permanent donation programme Céntimos Solidarios, which we launched in November 2020, facilitates the solidarity of our customers in their daily purchases at our EROSKI and CAPRABO stores. It allows them to make, when paying for their purchases by card or mobile, a small donation to the charitable cause that is active at any given time. We always complement these amounts with our own contribution.

In 2025, the EROSKI Group and its customers donated €1,368 thousand thanks to 9 million Céntimos Solidarios donations. These contributions have helped more than 8,700 people through 61 social entities. The donated funds have financed projects supporting children in our communities and in developing countries, environmental and animal protection, the elderly, people in vulnerable situations, people with cancer, functional diversity, rare, degenerative or mental diseases, refugees, victims of gender-based violence and the labour market integration of young people.

Throughout 2025, we have drawn up the 2026 Solidarity Plan based on feedback from 6,564 people including customers, workers and the wider public, and on the assessment of the 632 projects submitted by 386 social entities. The selection of projects to receive Céntimos Solidarios donations in 2026 has taken into account the cause preferences gathered through this citizen participation exercise and has been validated by an Advisory Committee made up of NGOs, consumers and members.

Since the programme's inception in 2020, more than €8,728 thousand have been donated and there have been 57 million donations from our customers.

Table 103. Céntimos Solidarios donation programme indicators

	2025	2024
Thousands of euros donated by the EROSKI Group and its customers	1,368	1,268
Number of donations when paying by card	9,296,968	8,481,113

We respond to social emergencies

At the EROSKI Group, once again we respond in solidarity to the situation of economic vulnerability experienced by thousands of families in Spain that makes it difficult for them to access basic goods. To this end, we have various initiatives with a special focus on meeting the food needs of the most vulnerable population, among which we highlight:

- **Campaigns with Food Banks:** we have been collaborating with the Spanish Federation of Food Banks (FESBAL) for 29 years organising food collections in our stores. Among them,

the EROSKI Group's 'Operación Kilo' and VEGALSA-EROSKI's 'Zampakilos Solidario', both in spring, stand out, as well as the 'Great Food Collection' in November. Customers were able to make both food and monetary donations, to which the EROSKI Group's own contribution was added. Together we donated 1,504 tonnes of food, equivalent to 6 million meals to help feed 1,648 families throughout the year.

- **Zero Waste Program:** as we mentioned in section [2.4.1.3](#) of the chapter 'ESRS E5 – Resource use and circular economy', each year, as part of our plan against food waste, we donate through around a hundred social entities those fresh and food products that are close to their expiry or best-before date but are in perfect condition for consumption. In 2025 we donated 825 tonnes of food and basic products, equivalent to 3.3 million basic meals for people at risk of social exclusion.
- **Social-purpose shopping card:** the EROSKI and CAPRABO social-purpose shopping card is an inclusive and supportive way of channelling welfare aid from public authorities and social entities to citizens and families at risk of social exclusion. It is a personal card, similar in appearance to our gift or loyalty cards, which is given to each user with an initially loaded amount that the entity can top up on a personalized basis. In 2025, we provided 152 public and social entities with the channelling of welfare aid to people in vulnerable situations equivalent to more than 25 million meals per year.

Other social actions

We also support vulnerable groups, especially those affected by illness, and pay attention to international cooperation needs. Each year, we collaborate with dozens of entities operating in our communities or in other countries. These are some of the main solidarity actions we have carried out this year:

- **Solidarity campaigns in the Balearic Islands:** due to our prominent presence in the archipelago and our firm commitment to supporting the communities closest to our stores, we have developed various in-store campaigns to facilitate the solidarity of our customers with diverse causes and social entities. In total, more than €127 thousand were donated.
- **Support for people affected by illness or with disabilities:** we have maintained long-standing collaborations with various entities that assist groups affected by illness. Our aim is to facilitate these people's access to disease treatment, psychosocial or welfare support, or to strengthen research funding to find a cure, among other purposes. Notable collaborations include those with the Asociación Española Contra el Cáncer (AECC), DOWN Coruña and the Fundación ENKI, as well as the Fundación Pasqual Maragall to promote research and the fight against Alzheimer's; and with ONCE Euskadi so that its members can continue to enjoy cultural and leisure activities with the aim of achieving their full inclusion in society.
- **International cooperation:** we have been collaborating since 2011 with MUNDUKIDE on a project to support local development in various countries through cooperativism. In 2025, we also continued supporting entities that carry out projects in developing countries, such as the Federación Niños del Mundo, to which we donated non-food consumer goods such as toys, clothing, footwear and school supplies valued at €61 thousand.

- **Support for large families:** in 2025, we continued with programmes to support large families through associations such as Hirukide and FANOC, among others. To help with the special needs of these families, we offer special benefits through loyalty cards and special initiatives for families with babies such as CAPRABO's Bienvenido Bebé programme or the Xunta de Galicia's Tarxeta Benvida. In 2025, more than 11,000 large families benefited from savings of €1,638 thousand.

Environmental awareness and protection

We care about the protection of the natural environment also through citizen awareness actions and collaboration with local projects to preserve ecosystems in the areas where we operate. In 2025, we highlight the following initiatives:

- **Earth Hour:** for the fourteenth consecutive year, we have joined the campaign promoted by WWF with the support of the United Nations, with a symbolic blackout of some of our websites and store signs.
- **Environmental awareness actions:** we collaborate with initiatives such as the Camiño a Camiño programme of the Concello de Vigo, the short story competition Unha árbore, unha historia, which is accompanied annually by a tree planting, and the sponsorship of the XII Festival Mar de Mares, which focuses on raising awareness and educating the youngest about the richness of the sea, and which included the VI Gran Limpieza de Fondos to remove waste from Galician marine ecosystems.
- **Artigas Sustainability School:** we collaborate with the Environmental Education Centre on Waste of Bizkaia, which develops training programmes on urban waste through workshops, audiovisual screenings and a visit to an interactive exhibition.
- **European Waste Reduction Week:** CAPRABO has once again promoted awareness-raising, training and environmental conservation activities, as it does every year.

We promote culture, leisure and the local environment

At the EROSKI Group 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

In the case of Basque, we participated in the Basque Book and Record Fair of Durango (Durangoko Azoka) and collaborated with the organization of the Euskaraldia initiative, which encourages the daily use of Basque among citizens. We also collaborated with the main Basque language promotion activities in the education sector in each territory (Ibilaldia, Araba Euskaraz, Kilometroak, Herri Urrats, Nafarroa Oinez and Basque Public School Festival) through the EROSKI Foundation's Food School.

Also in Galicia, we promote the region's culture and language by joining all those initiatives that are closely linked to Galician society; for example, we once again celebrated Día das Letras Galegas.

Leisure and culture

At the EROSKI Group we promote leisure and culture for consumers through various sponsorships such as the Musikaire cultural festival. In Galicia, together with the EROSKI Foundation, we maintain our commitment to the VEGALSA-EROSKI UDC Chair of Social Commitment, Communication and Corporate Reputation. Additionally, once again we have maintained our support for Galician festivals such as Morriña Fest, Resurrection Fest, Caudal Fest and Ecos da Ribeira, and we are the official sponsor of the performing arts exchange project Camino Escena Norte (CEN) 2025. Likewise, through the Consumer EROSKI informational project, we have a practical Camino de Santiago Guide that is a benchmark in the field, with relevant information about the official routes and their stages.

Furthermore, aware of the importance of sport in today's society and for developing a healthy life, we also support sporting activities organized in our closest communities. In the Basque Country, we have collaborated with the Fundación Euskadi cycling team, the Bilbao Basket basketball team and popular races and activities such as the Subida a Artxanda, among other actions. In addition, from FORUM SPORT we have once again organized the Kosta Trail and the WOP Challenge, sporting initiatives with a solidarity purpose to help groups such as people with disabilities or neurodegenerative diseases.

4. Governance pillar

4.1. ESRS G1 – Business conduct

4.1.1. Governance

At the EROSKI Group, we understand that acting ethically and maintaining responsible practices are key components in ensuring sustainable development in our operations, as well as generating lasting value with our stakeholders. For this reason, we have implemented a governance framework that establishes, promotes and evaluates our commitment to transparency, integrity and respect in all our activities. In this regard, the Governing Council and the Sustainability Committee of the EROSKI Group play a fundamental role in promoting and overseeing the sustainability strategy, as well as in fostering an organizational culture aligned with the values and ethical principles that underpin our Codes of Conduct. For more information on sustainability governance, see section [1.1.2](#) of 'ESRS 2 – General disclosures'.

4.1.1.1. The role of administrative, management and supervisory bodies (ESRS 2 GOV-1)

The role of administrative, management and supervisory bodies in relation to business conduct set out in this section should be read in conjunction with section [1.1.2.1](#) of 'ESRS 2 – General disclosures'.

The administrative, management and supervisory bodies of the EROSKI Group share, promote and protect the common elements of corporate culture and business conduct through the mission, vision and values, detailed in section [1.1.3.1](#) of 'ESRS 2 – General disclosures'. Highlighting values such as: economic, social and environmental responsibility, commitment to the consumer, participation, trust and innovation. In addition, the EROSKI Group is permeated by cooperative culture; in this regard, we have approved a Business Conduct and Corporate Culture Policy, which establishes the main principles and commitments, as well as the guidelines and standards of conduct.

The Sustainability Committee of the EROSKI Group has competencies in business conduct matters, collaborates on management and strategic plans including specific objectives, actions and milestones on this matter, monitors and reports to the Board of Directors on the implementation of said objectives, and suggests improvements or modifications it considers appropriate to policies related to business conduct.

Regarding the experience of the administrative, management and supervisory bodies in business conduct matters, three of the Governing Council members are part of the EROSKI Foundation's board of trustees, which carries out multiple social action initiatives, mainly related to the promotion of healthy lifestyle habits, consumer education, environmental protection and solidarity. Four other members of the Governing Council have experience in corporate culture matters; one in particular in cybersecurity (implementation and training on cybersecurity

issues), and three in matters related to compliance with the Code of Conduct, harassment prevention, dissemination of the company's Mission, Vision and Values, as well as change management, among others.

Following the training provided by the consultancy firm EY to the administrative, management and supervisory bodies in financial year 2024 on sustainability matters relating to the change brought about by the introduction of the new CSRD directive, throughout 2025 the members of these bodies have continued their training to further advance in sustainability and business conduct matters, on the following occasions:

- The Appointments and Remuneration Committee received training in March on the remuneration model of the EROSKI Group.
- Likewise, in September, the members of the Audit and Compliance Committee received training on Corporate Governance regarding the functioning, competencies and best practices of Audit Committees, delivered by the consultancy firm Deloitte.
- The members of the Governing Council, on 30 October 2025, received training on sexual harassment, together with the members of the Social Council, with the aim of raising awareness among all worker-members and workers through the social governance bodies on this matter.
- The members of the Board of Directors of Eroski, S. Coop. received training to strengthen their skills in their role as spokespersons for the organization in disseminating corporate messages through A3media. Likewise, between March and December 2025, they attended various workshops on corporate leadership. In addition, in November they received training related to the application of disciplinary measures arising from situations of sexual harassment.
- The members of the Board of Directors of VEGALSA-EROSKI received in 2025 training on Microsoft Copilot in the virtual classroom, in-person training on leadership (Kaizan Leadership), as well as training on cybersecurity delivered by the company Zürich.

All the companies that make up the Group embody cooperative values such as:

- Personal and professional development, improvement of knowledge and skills.
- Sense of belonging, through individual identification and trust in the project.
- Transfer of information, with a high level of knowledge, through appropriate internal communication processes.
- Dynamism and adaptability to change.
- Basic customer orientation.
- Quality of life, through the achievement of good standards in general working conditions.
- Social commitment to the community, through local consumption and as active agents in the areas where we operate.
- Professionalisation, providing people with the ability to carry out their work.

We advocate zero tolerance towards corruption and bribery, as well as towards any form of harassment or conduct that does not respect equality, diversity and inclusion. In this regard, we have an effective, autonomous, independent and robust compliance system, based on the Codes of Conduct and equipped with the corresponding Internal Reporting Channels, to report any irregularity or breach of the conduct principles set out in the respective Codes, with the greatest protection for those who use the Channels.

4.1.2. Impact, risk and opportunity management

4.1.2.1. Description of the processes to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1)

As set out in section [1.1.4.1](#) of the chapter 'ESRS 2 – General disclosures', the process carried out to identify impacts, risks and opportunities related to business conduct, as well as the results obtained from this analysis, are aligned with the Group's risk management.

With regard to the impacts, risks and opportunities related to business conduct obtained from this process, these are identified in section [1.1.3.3](#) of the chapter 'ESRS 2 – General disclosures'.

4.1.2.2. Business conduct and corporate culture policies (G1-1)

Establishment, development and promotion of cooperative culture

In the EROSKI Group, the cooperative culture and commitment to the community entail having a corporate structure and the necessary tools to promote a constant two-way corporate culture. The corporate governance bodies meet monthly, and their structure ensures that information about the decisions of the Governing Council reaches all members through the Social Council, the Delegated Committees and the centre delegates, and that, in turn, their proposals, initiatives, debates and opinions reach the Governing Council.

In this way, the Governing Council guides the corporate culture for all members of the cooperative, promoting debate and consensus on all corporate regulations, such as, for example, the statutory amendments approved in 2025, the labour regulations (remuneration rules), the regulations governing the management of temporary incapacity coinciding with holidays, the regulations on financing the social contribution for new members, the results of satisfaction surveys, and others. Likewise, in those matters established internally, the Governing Council promotes non-binding universal consultations that reinforce the strategy. Management plans and strategic plans are also shared and contributions to them are collected.

At FORUM SPORT, workers participate through the same model of participation and promotion of corporate culture described in this section, through the company Gespa Forum, S.C.P, in which the majority of its workers participate.

Similar mechanisms for participation and promotion of corporate culture are in place in the rest of the EROSKI Group companies, which, although they do not have a system of social governance bodies as in the cooperative, the listening channels through satisfaction and commitment surveys represent a key element for investigating and understanding the concerns of workers and implementing action plans to improve corporate culture. Likewise, training and onboarding programmes include information on the Code of Conduct and other elements of the corporate culture that help instil the cooperative culture.

In the EROSKI Group, we promote corporate culture through:

- The internal training platform Orain, which promotes training activities aimed at staff in various areas such as health, sustainability, legal compliance, data protection and artificial intelligence, among others.
- The organization of forums among worker-members in which the quality or improvement of products intended for the end customer is discussed.
- Welcome or onboarding sessions for newly admitted members, including information on occupational risk prevention, etc. The Compliance Office included in 2025 the compliance training content in the onboarding manual for new hires at headquarters, stores and distribution platforms. In the onboarding process, a member known as Kide is designated to act as a mentor for newly incorporated members and thus help instil and promote the corporate culture.
- Tools such as the satisfaction survey among members, the listening programme, the commitment survey and the 180-degree interview enable the assessment of corporate culture.
- Notice boards at shopping centres and headquarters, supported by brochures or informational posters.

In the EROSKI Group, we promote appropriate internal awareness and dissemination regarding the relevance of business conduct practices. During the 2025 financial year, we carried out various training activities in key areas, among which the following stand out:

- Prevention of money laundering and terrorist financing, with training focused on both the regulatory foundations and their practical application in daily work.
- Equality and diversity, with content aimed at reinforcing respect, inclusion and equal opportunities in the workplace.
- Health and occupational risk prevention, to improve risk identification and consolidate safe behaviours in the various job positions.
- Information security and cybersecurity, essential to ensure data protection and the responsible use of corporate systems.

Additionally, we periodically provide specific training to reinforce knowledge of the Compliance System, including content on the Internal Reporting Channels and the Code of Conduct, as detailed in the section dedicated to criminal risk prevention training ([4.1.2.4](#)). Furthermore, within the framework of the annual awareness plan on the culture of compliance, in 2025, informational capsules were launched on one occasion covering key aspects of the management system for the Codes of Conduct and the Internal Reporting Channels.

Policies related to business conduct

The values and principles of our corporate culture are embodied in a set of policies and practices that promote an environment of responsibility and regulatory compliance involving the entire EROSKI Group. In section [1.1.4.3](#) of the chapter 'ESRS 2 - General disclosures', the full range of existing policies in the EROSKI Group can be consulted.

This section describes the policies related to business conduct established to promote and manage the corporate culture:

Code of Conduct

Our Code of Conduct, in force since 2011, was updated and re-approved in 2024 by the Governing Council; at VEGALSA-EROSKI, we have had our own Code of Conduct since 2018. Both documents stand as a declaration of our principles and establish specific rules aimed at ensuring that the activities and relationships of the EROSKI Group are carried out in an honest and ethical manner. This instrument demonstrates the principle of due diligence to prevent, detect and eradicate any irregular conduct.

We believe that a transparent and upstanding organization is the greatest guarantee for generating trust among its stakeholders. Accordingly, we have mechanisms that enable us to prevent and manage actions that do not correspond to our ethical and regulatory principles.

From a disciplinary standpoint, we are guided by the Bylaws, the Internal Regulations, or the applicable legislation as the case may be.

We communicate our Codes of Conduct to our workers, members and supplier companies, with the aim of ensuring a common understanding of the boundaries within the organization and the rules for interaction among all the people who are part of the EROSKI Group or have dealings with us.

The purpose of the Code of Conduct is to summarize the behavioural guidelines that should guide the daily work of its administrators and workers, regardless of their responsibility, position in the organization, type of employment contract, or place where they carry out their activity. It determines the expected behaviours of individuals on ethical matters, related to the organization's commitments in this area or to applicable regulations, that are most relevant given its activities and characteristics. At VEGALSA-EROSKI, we have our own Code of Conduct.

The Code identifies the main principles and commitments adopted and demonstrates the principle of due diligence applied by the organization in matters of ethics and integrity for the prevention, detection and eradication of irregular conduct, whatever their nature.

The conduct principles set out in the Code of Conduct are binding on the administrators and workers who perform their duties in the EROSKI Group.

The Audit and Compliance Committee is responsible for overseeing the knowledge, understanding and compliance with the Code of Conduct and for ensuring the proper functioning of the safeguard mechanisms established by the EROSKI Group. Among its functions is also the monitoring of compliance with the Code within the organization and periodic reporting thereon to the Governing Council.

Corporate Governance Policy

The purpose of this Policy is to define the strategy and general commitments regarding corporate governance for all Group companies, based on the application of the highest ethical standards and compliance with best corporate governance practices, together with the EROSKI

Group's own values. In this regard, this Policy establishes the criteria and guidelines that must govern the organization and functioning of the Group's governing bodies, in furtherance of applicable regulations and best corporate governance practices.

The Audit and Compliance Committee of the Governing Council of Eroski, S. Coop. is responsible for supervising and periodically reviewing this Policy. In fulfilment of these functions, the Committee shall submit to the Governing Council such observations or proposed amendments as it deems appropriate. Likewise, it is the responsibility of this Committee to verify annually the degree of compliance with the Policy, assessing its effectiveness through the measurement of the various principles of this Policy: degree of formalisation of corporate governance, determination of the functions of the Governing Council and General Management, composition, diversity and effectiveness of the Governing Council, level of development of members' rights, and audit, transparency and disclosure practices.

Finally, all information relating to the development, compliance and effectiveness of the Policy shall be communicated to the Governing Council, thereby guaranteeing the transparency and adequate monitoring of the Policy.

Our Corporate Governance System is structured around the following general principles of action and commitments:

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

Business Conduct and Corporate Culture Policy

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

This policy must be understood and read together with the corporate frameworks and with the remaining conduct regulations applicable in the Group, with particular attention to the Codes of Conduct, which set out the behaviours and conduct values that all people in the Group must follow.

The Corporate Culture is nourished by shared values and ethical standards in line with our Codes of Conduct, to earn the trust of members, workers, customers, and society at large.

The promotion of the culture must be driven from the highest-level bodies of the organization. The governing bodies are, therefore, primarily responsible for compliance and monitoring of its

internal and external transmission, without prejudice to the necessary collaboration with other governance bodies.

The administrative body, among others, particularly disseminates the company's mission, vision and values among all workers through the established communication channels, and discusses and disseminates the results of any culture surveys in order to address the material impacts, risks and opportunities in terms of corporate culture.

Our corporate culture is based on the following cooperative values:

- Personal and professional development of workers.
- Sense of belonging in the business project.
- Information through participation in internal communication processes.
- Dynamism and adaptability to change in the behavioural practices of the entire organization.
- Customer orientation.
- Quality of life, with good standards in general working conditions.
- Social commitment to the community, promoting the consumption of local products and acting as active agents in the social and economic development of the areas where we operate, as well as promoting a sustainable supply chain.
- Professionalisation.

Policy for the Prevention and Management of Conflicts of Interest

A conflict of interest is deemed to exist in those situations provided for by law and, in particular, when the interests of the persons subject to this policy, whether on their own account or on behalf of others, come into conflict, directly or indirectly, with the corporate interest of the companies forming part of the EROSKI Group.

A conflict of interest shall exist when the matter affects senior representatives and senior management officers or related persons.

Situations of conflict of interest shall be governed by the following rules:

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

The Regulatory Compliance Committee ensures the dissemination and awareness of this Policy among the persons subject to it.

At VEGALSA-EROSKI, we have our own Conflict of Interest Prevention Policy adapted to the specificities of this company, and it is its Compliance Committee that oversees the dissemination and awareness of this Policy.

Anti-Corruption Policy

Its purpose is to convey to all administrators, executives and workers, as well as to third parties who have dealings with the Group, an attitude of zero tolerance towards any unlawful act or conduct that contravenes honest, responsible and lawful behaviour, and the Group's determination to eradicate it in all its activities. This policy additionally applies to supplier companies and other business partners.

The Regulatory Compliance Committee is the collegiate body responsible for the supervision and application of this Anti-Corruption Policy; to this end, it periodically evaluates its effectiveness and resolves any consultations, suggestions or interpretive questions that may arise in its application, with the support of the Compliance Office.

In order to prevent any form of corruption, in the EROSKI Group we shall carry out all our activities in accordance with the legislation in force in all areas of operation and in accordance with the provisions of the Codes of Conduct, observing their spirit and purpose. The following general principles of action apply:

- Comply with the law, strictly adhering to the internal and external rules that apply to our organization and to our own activities.
- Act with honesty, integrity and loyalty to the organization in all business transactions and relationships.
- Compliance with all the conduct standards established in the respective Codes of Conduct.
- Equipping ourselves with an effective, autonomous, independent and robust compliance system that also enables all affected persons within the Group to bring matters to the attention of the organization primarily through the corresponding Internal Reporting Channel.
- Fighting corruption and unfair practices through the implementation of actions and policies to prevent and sanction fraud and bribery.
- Effective communication; the Group's culture must be promoted through transparency and open dialogue throughout the organization.
- Responsible value chain, through the implementation of due diligence practices and supply chain oversight in relation to the organization's objectives and legal obligations on environmental, human rights and labour matters. This includes awareness-raising and capacity-building within the supply chain.

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

At VEGALSA-EROSKI, we have our own Anti-Corruption Policy adapted to the specificities of this company, and it is its Compliance Committee that oversees the dissemination and awareness of this Policy.

Internal Whistleblower Protection and Reporting Policy

The purpose of this Policy is to comply with Law 2/2023, of 20 February, regulating the protection of individuals who report regulatory infringements and combating corruption. It also reflects our ethical values and the EROSKI Group's firm commitment to regulatory compliance, integrity and observance of the law.

The Internal Reporting System constitutes an essential mechanism for preventing and detecting conduct contrary to the law, to the EROSKI Group's Codes of Conduct and to the rest of our Corporate Compliance Framework. Its effectiveness requires ensuring that any person who communicates relevant information can do so in a safe, confidential and retaliation-free environment. Our Policy establishes the framework of integrity, transparency and accountability that ensures the protection of the whistleblower and enables the adequate receipt, analysis and handling of information related to alleged infringements.

This Policy is applicable to both individuals who provide services in the private or public sector and to workers in the value chain of the EROSKI Group.

Reports may relate, among other matters, whether by act or omission, to:

- Breaches of our Codes of Conduct.
- Acts contrary to the Criminal Risk Prevention Plan or other compliance protocols.
- Possible serious or very serious criminal or administrative offences, including those affecting the Public Treasury or Social Security.
- Breaches in the area of occupational health and safety.
- Infringements of European Union law pursuant to Article 2.1(a) of Law 2/2023.
- Any other infringement provided for in said Law.

All reports received are handled in accordance with the Information Management Procedures, guaranteeing:

- Diligent processing within a maximum period of three months.
- Preservation of confidentiality and anonymity, where applicable.
- Objective investigation of the facts.
- Issuance of conclusions and referral to the competent internal bodies.

Cases related to workplace harassment or sexual harassment are handled through a specific procedure managed by an Investigating Committee, which opens the corresponding confidential investigation file and, once completed, submits its conclusions to the People Department for the adoption of appropriate measures.

The Regulatory Compliance Committee (CCN) is ultimately responsible for the proper functioning of the Internal Reporting System and the application of this Policy. To ensure agile and specialized management, the Committee delegates the processing of cases to a designated person as delegate, whose appointment or dismissal is communicated to the Independent Whistleblower Protection Authority or the competent regional body.

The EROSKI Group has approved respective Internal Reporting System Policies and Information Management Procedures that incorporate the principles established in Law 2/2023 on Whistleblower Protection.

The EROSKI Group has two Internal Reporting Channels accessible from the Group intranets (Prisma and Nexa) and corporate websites. These channels allow the confidential reporting of any allegedly criminal conduct or conduct contrary to internal or external regulations, guaranteeing in all cases confidentiality, protection against retaliation and the possibility of anonymous reporting.

Since the approval of the Internal Reporting System in June 2023, we have reinforced its dissemination through corporate communications and training capsules, reminding workers of the availability of the channel managed by the Compliance Office and supervised by the Regulatory Compliance Committee and the Audit and Compliance Committee.

The head of the Compliance Office informs the CCN of all reports received both through the Internal Reporting Channel and the Social Area. The CCN is the body responsible for the Internal Reporting Channel, whose Director acts as representative before the competent public bodies and has the support of the Compliance Office for the processing of reports. For its part, the Audit and Compliance Committee supervises the functioning of the procedures for receiving, processing, notifying and responding to enquiries.

VEGALSA-EROSKI has its own Internal Reporting System Policy, adapted to the specificities of this company. Its Internal Reporting System includes its own internal communication channel, called the Compliance Channel, and a specific information management procedure. In 2025, VEGALSA-EROSKI trained 219 people on the Internal Reporting System and Criminal Compliance, in addition to including this subject matter in its onboarding manual.

Criminal Regulatory Compliance Policy and Criminal Risk Prevention Plan

Ethics and compliance are fundamental pillars for the EROSKI Group in the proper functioning of the organization and the achievement of its strategic objectives. The Group's companies are committed to acting with the utmost diligence, upholding the commitment of zero tolerance towards corruption and bribery, as well as preventing the commission of other unlawful acts, in the performance of their duties and in their relationships with their stakeholders.

To this end, in the EROSKI Group we have two Criminal Risk Prevention Plans, one for VEGALSA-EROSKI and another for the rest of the Group's companies, which include a model for the organization, prevention and control of compliance risks that may arise within the organization.

Likewise, except for VEGALSA-EROSKI, we have a Criminal Regulatory Compliance Policy, which establishes the principles that inspire it, the aspects put in place in the specific programme for managing the risk of criminal offences and the conducts constituting criminal offences. It also develops the regulatory compliance function, with the Regulatory Compliance Committee being a key element. The aforementioned policy establishes the roles and responsibilities of the Administrative Body, the General Management of Eroski, S. Coop., and Senior Management, as well as those of middle management and the rest of the workers.

The Administrative Body is the highest body responsible for supervising and ensuring compliance. In the case of VEGALSA-EROSKI, it is assisted by the Compliance Committee, and for the rest of the Group's companies by the Audit and Compliance Committee, on which the Regulatory Compliance Committee depends.

The Criminal Risk Prevention Plans of the EROSKI Group focus on:

- Analysing the potential criminal risks that could affect the EROSKI Group, including the risks of corruption and bribery.
- Establishing the controls, both generic and specific, necessary to mitigate the criminal risks of the companies.

In accordance with the Criminal Risk Map approved in the EROSKI Group, the positions in which there is a higher risk of corruption and bribery are the management roles of areas related to: legal management, commercial activities and supplier relations, the operation of the commercial network, logistics and procurement, real estate services and expansion, financial and economic-functions, as well as certain technology and marketing areas. In these areas, control, supervision and training measures are reinforced, thereby ensuring an adequate framework of integrity and compliance in all Group companies.

Animal Welfare Policy

This Policy establishes the principles and criteria for action aimed at achieving and maintaining animal welfare in relation to the conditions in which an animal lives and, where applicable, is slaughtered. Animal Welfare refers to the physical and psychological state of animals, ensuring their fundamental needs in an ethical and responsible manner. It implies that animals involved in the supply chain (and in all its stages) are treated with respect and dignity.

The Animal Welfare principles that underpin this Policy apply throughout the supply chain and are assumed as their own by the EROSKI Group's suppliers of the affected products.

The administrative body is responsible for promoting and ensuring compliance with this policy, through its integration as a working framework for the teams primarily in the Commercial Area responsible for the affected products in Logistics, Transport, and Point of Sale.

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

The principles of this policy include respect for animal life, compliance with the five freedoms of animal welfare, in addition to regulations, and the promotion of these principles in the value chain, especially among the affected supplier companies and customers, to encourage the adoption of more responsible purchasing choices. The above principles are translated into guidelines that are mainly based on the adoption of the Welfair® standard, the ECC or European Chicken Commitment and the GlobalG.A.P. standards for farmed fish (aquaculture).

Payment Policy

We maintain a responsible payment policy aimed at avoiding delays, which is particularly sensitive to the needs of SMEs. This policy aims to establish the general principles and define the

bases that govern our payment criteria for all supplier and creditor companies of the EROSKI Group. Its objective is to guarantee the correct fulfilment of the obligations undertaken and the provisions of Law 3/2004, of 29 December, as amended by Law 15/2010, of 5 July.

The Group's Financial Department oversees the implementation of this policy, in collaboration with the Commercial Department and with the other departments that maintain relationships and negotiate with third parties.

The principles governing this policy are as follows:

- Payments for fresh and perishable food products shall not exceed thirty days, counting from the date of delivery and receipt of the goods.
- For other food and fast-moving consumer goods, the payment term does not exceed sixty days, except by express agreement, and in no case may it exceed ninety days.
- With regard to products that are neither fresh or perishable nor food and fast-moving consumer goods, the payment terms are negotiated by both parties: supplier companies and the EROSKI Group.

In section [4.1.3.3](#) of this chapter, the evaluation metrics are detailed.

4.1.2.3. Management of relationships with suppliers (G1-2)

In the EROSKI Group, we manage relationships with suppliers from a perspective of social responsibility, sustainability and ethical business conduct, ensuring consistency with our commitments and business model. Relationships with our suppliers integrate social, environmental and good governance criteria, as well as control, approval and support mechanisms, with the aim of ensuring that our entire supply chain operates in accordance with our standards.

First of all, we have a contractual corporate social responsibility clause that establishes clear expectations in social, labour and business ethics matters (see section [3.2.2.4](#) of the chapter 'ESRS S2 - Workers in the value chain'). This clause acts as a minimum requirement for all suppliers and forms the basis of our responsible purchasing approach, integrating social and environmental criteria in the selection of our suppliers.

Furthermore, our management incorporates specific measures depending on the type of supplier, in order to ensure that social, labour and environmental risks are managed appropriately:

- **Local suppliers:** we maintain a local supplier support programme to foster their development, improvement and professionalisation. In the initial stage of this programme, a diagnostic assessment is carried out of the situation of these supplier companies in relation to environmental, social and governance sustainability aspects, in order to identify their strengths and areas for improvement and, thus, be able to offer them training and support for their continuous improvement (see sections [3.2.2.2](#) and [3.2.2.4](#) of the chapter 'ESRS S2 - Workers in the value chain')

- **Own-brand suppliers:** for suppliers of fresh products, EROSKI Natur, we include additional requirements such as preferably having external certifications in sustainability and animal welfare matters. For example, EROSKI Natur fruits and vegetables hold certifications such as GlobalG.A.P. or Integrated Production, and fish is certified with MSC labels for wild-caught fish, or GlobalG.A.P. for aquaculture. Additionally, in the case of products with the GlobalG.A.P. label, we certify producers with the GRASP social responsibility module, which guarantees compliance with good practices relating to labour and Human Rights.
Additionally, we conduct audits of these suppliers' factories and apply a demanding approval process that guarantees compliance with safety and quality requirements (see section [3.3.2.4](#) of the chapter 'ESRS S4 – Consumers and end users').
- **Import suppliers:** we promote products with fair trade labels and incorporate the obligation to undergo third-party social audits, reinforcing the protection of Human Rights in the global chain (see [3.2.2.4](#) of the chapter 'ESRS S2 – Workers in the value chain').

Furthermore, we provide training to our staff on specific procurement matters, including operational guidelines and the Regulations for the prevention of corruption in the management of suppliers and contractors. This training framework reinforces the application of our ethical principles and internal controls in procurement and supervision processes.

The principle of Corporate Responsibility set out in article six of the Internal Procurement Procedure establishes that the negotiation and procurement procedures for goods, works and services in the EROSKI Group are carried out with an attitude of recognition of environmental, economic and social sustainability. This approach and the initiatives mentioned in this section enable us to select suppliers aligned with our strategy, manage impacts and reduce the risks associated with our supply chain.

Agreements with SMEs and collaboration agreements

The EROSKI Group's strategy towards small suppliers is structural and growing, and is articulated through several programmes and key actions. The most solid evidence comes from the local supplier support programme (see sections [3.2.2.2](#) and [3.2.2.4](#) of the chapter 'ESRS S2 – Workers in the value chain'), the commitment to local products and the commercial management adapted to small companies.

The EROSKI Group grants local product suppliers preferential access to its commercial channel. It facilitates small producers placing their products in our stores, which boosts their economic viability, improves their visibility compared to large manufacturers and allows traditional recipes and local varieties to be maintained.

In addition, we adopt flexible commercial models for small companies, micro-enterprises and cooperatives. This includes: order volumes adapted to the supplier, management of streamlined logistics and more accessible commercial conditions.

In the EROSKI Group, we are committed to new local product listings, expanding SME access to our store network and driving their innovation. We support the rural productive fabric and the retention of population in the area. We promote the continuity of traditional production methods and help reduce greenhouse gas emissions due to shorter transport routes.

Furthermore, to strengthen the business development of SMEs and the sale of local products in each region where we operate, we rely on regional agri-food clusters and local authorities. This facilitates specialized training, shared improvement projects and the development of local product sales.

Our Payment Policy is described in section [4.1.2.2](#) of this chapter.

Communication mechanisms with suppliers

We complement the above measures with channels aimed at ensuring fluid, transparent and two-way communication with our supplier network. Among the main mechanisms, the following stand out:

- **Supplier service and dedicated web portal:** an operational tool that centralizes enquiries, communications and documentation, and facilitates day-to-day relations with our suppliers, ensuring agility and traceability in exchanges.
- **Participation in sectoral dialogue forums:** which allows us to maintain continuous interaction with value chain stakeholders, share best practices and anticipate regulatory or sustainability trends (see section [3.2.2.2](#) of the chapter 'ESRS S2 - Workers in the value chain').

4.1.2.4. Prevention and detection of corruption and bribery (G1-3)

In the EROSKI Group, we have had specific Anti-Corruption Policies since 2018, one for VEGALSA-EROSKI and another for the rest of the Group's companies. These policies are complemented by our Internal Reporting Channels, established in accordance with Law 2/2023, which enable the prevention, detection and addressing of possible accusations or cases of corruption or bribery. As detailed in section [4.1.2.2](#) of the chapter 'ESRS G1 - Business conduct', these channels are available to authorised persons and constitute an essential mechanism in our compliance system.

The supervision of these matters lies with our specialized bodies: the Regulatory Compliance Committee in the Group's companies and the Compliance Committee at VEGALSA-EROSKI. Both are internal, permanent bodies with broad competences, budgetary autonomy and independence of action. Their members act with impartiality criteria and must abstain in the event of a conflict of interest. When a conflict situation arises in the Regulatory Compliance Committee, it is communicated to the Committee's Secretary and the affected person is removed from all phases of the case, without access to the documentation deliberated. The Committee's Secretary — or, if affected, a person from the Compliance Office — records the necessary substitutions and validates the constitution of the committee for the handling of the matter.

The Compliance Committee of VEGALSA-EROSKI reports its activities to the Administrative Body through the Compliance Section of the Legal Department. In the rest of the Group, it is the Compliance Office that reports its activities to the Regulatory Compliance Committee, which in turn reports to the Audit and Compliance Committee and, finally, to the Governing Council.

In the area of prevention of money laundering and terrorist financing, the following actions were carried out during 2025:

- The technical unit for the prevention of money laundering and terrorist financing was established and operates at full capacity, providing advice on consultations and transactions that so require.
- Version 3.0 of the Money Laundering Manual was approved.
- The activity of the Reporting System regulated by Law 2/2023 has been maintained and managed.
- The corresponding annual report was prepared.
- Audits were carried out on franchise partners, reinforcing the oversight and monitoring of regulatory compliance.

Training in criminal risk prevention

We have training programmes that we consider essential for the prevention of criminal risks and the promotion of ethical behaviour. These training sessions, in online and in-person format, are delivered with the aim of ensuring full compliance by all individuals who are part of the EROSKI Group, including those with roles exposed to corruption and bribery risks.

In 2025 we strengthened training in compliance matters by once again delivering specific training to the Administrative, Management and Supervisory bodies. This training is also delivered to newly hired personnel. In addition, we developed an online training course aimed at all workers at the headquarters, platforms and stores. 100% of the individuals performing roles in areas with a higher risk of corruption and bribery have had access to this training.

The training content includes the ethical principles set out in our Corporate Code of Conduct, the procedures for acting on a suspicion or breach, and an explanation of the offences covered by the Criminal Risk Prevention Plans, with examples and prevention measures.

At VEGALSA-EROSKI, training is delivered in person or remotely for headquarters staff and is also integrated into onboarding training. In stores and platforms, specific training is provided and communication about the Internal Reporting Channel is reinforced through posters with QR codes.

To ensure proper understanding of the content, staff usually complete a multiple-choice test upon finishing the training. In addition, all relevant information on compliance remains accessible on the corporate intranet and on the Group's website.

4.1.3. Metrics and targets

4.1.3.1. Cases of corruption or bribery (G1-4)

In financial year 2025, as in financial year 2024, no cases of corruption were identified among the workforce, nor was any report received in this regard by the Compliance Office. The EROSKI Group has not received any fines for breaches of anti-corruption and bribery laws.

Table 104. Anti-corruption and bribery indicators

	2025	2024
No. of convictions for breaching anti-corruption and anti-bribery laws	0	0
No. of fines for breaching anti-corruption and anti-bribery laws	0	0

As previously indicated, we have Internal Reporting Channels to which workers and stakeholders can report conduct that may be criminal or contrary to the Corporate Code of Conduct or other internal regulations. These channels guarantee at all times the principles of confidentiality, absence of retaliation and anonymity as established by the Internal Whistleblower Protection and Reporting Policy.

Likewise, during financial year 2025, no cases of corruption or bribery were detected or became known in the Group's value chain in which there was direct involvement of the EROSKI Group or its workers.

4.1.3.2. Political influence and lobbying activities (G1-5)

Within the administrative, management and supervisory bodies of the EROSKI Group, the body responsible for overseeing political influence and lobbying activities is the Corporate Communication and Institutional Relations Department, led by the Secretary General of the company. This in turn reports to General Management.

The Secretary General and General Management hold regular weekly coordination meetings and more in-depth monthly meetings in which the former reports on the activities of its area, including lobbying activities and those related to impacts, risks and opportunities. In turn, General Management reports to the Governing Body on the most significant matters arising within its area of activity and the monitoring of its objectives.

The EROSKI Group does not make financial donations or contributions, whether in cash or in kind, directly or indirectly, to any political party or candidate, nor to any foundation that could be considered as political contributions, as expressly stated in the Anti-Corruption Policies.

Table 105. Political financing (euros)

	2025	2024
Political financing provided	0	0

The EROSKI Group bases the majority of its advocacy, interest-defence and related activities on trade and industry associations, both local and national, of which it is a member. This enables it to obtain a comprehensive view of industry trends and the regulatory framework, as well as guidance on matters relevant to the sector, including its impacts, risks and opportunities. The full list is described in [Annex III](#). Specifically, some of the sector organizations that represent the Group's business interests in certain areas are:

- AECOC: Asociación Española de Codificación Comercial.
- ANGED: Asociación Nacional de Grandes Empresas de Distribución.

- HISPACOO: Confederación Española de Cooperativas de Consumidores y Usuarios.
- KONFEKOOP: Confederación de Cooperativas de Euskadi.
- Grupo Cooperativo MONDRAGON.
- ECOEMBES.

Within the framework of the EROSKI Group's commitment to maintaining an active dialogue with society and the various stakeholders, during financial year 2025, the EROSKI Group participated both directly and indirectly through the sector organizations in which we are present. The topics addressed in these activities are as follows:

- **Environment and energy transition:**
 - Environmental policies that drive the transition to more sustainable models from the perspective of the use and management of materials throughout the value chain.
 - Policies that drive the assumption of responsibilities by the various actors in the value chain in labour matters, resource use and production systems for the goods marketed.
 - Policies that drive the prevention of food losses and food waste.
- **Consumer rights:** policies that drive the regulation of information conveyed to consumers through different channels.
- **Business model:** we believe in the cooperative model as a business model, based on social values, and we rely on various associations to raise awareness and extend it to society at large.
- **Business conduct:** we work to promote and monitor laws and regulations, not only in environmental matters, but also in labour, tax, commercial matters, etc., as well as the overall vision of the value chain and the promotion of measures that bring efficiency to it.

The EROSKI Group is not currently registered in any of the transparency registers established at EU, national or regional level. The EROSKI Group engages with European institutions through various organizations to which it directly belongs and which, in turn, are registered in the European Union Transparency Register, such as:

- Asociación Nacional de Grandes Empresas de Distribución ANGED.
- Grupo Cooperativo MONDRAGON.
- EUROCOOP (representing HISPACOO).

None of the members of the administrative, management and supervisory bodies of the EROSKI Group have held a public office position in the administration or similar, in the two years prior to their appointment in the current reporting period.

4.1.3.3. Payment practices (G1-6)

In this chapter we detail the practices carried out by the EROSKI Group for the payment of suppliers, excluding investment creditors from the analysis, as well as transactions between the Group's companies.

The information presented in this section is based on 100% of the invoices recorded during financial year 2025 in all the companies that make up the EROSKI Group.

All suppliers and creditors are considered, regardless of their fiscal domicile, i.e. both domestic and foreign, that have supplied goods or rendered services during the financial year under analysis, to any of the companies that are part of the EROSKI Group's consolidated perimeter.

The average time taken to pay an invoice begins to be calculated from the date of delivery of the goods in the case of product-for-sale suppliers and, for service providers, it is calculated from the date of the invoice.

Table 106. Average payment period (days)

	2025	2024
Average no. of days to pay the invoice from the date on which the contractual or legal payment period begins to be calculated	45.84	45.10

The usual contractual payment terms are described in section [4.1.2.3](#) of this chapter and the percentage of payments that comply with those terms is shown below.

Table 107. Invoices paid on time

	2025	2024
% of invoices paid on time out of the total number of invoices	81.71%	79.89%

This information is reported in the 'Consolidated annual accounts of Eroski, S. Coop. and subsidiaries for the financial year ended 31 January 2026' in Note 20: Information on Payment Deferrals to Suppliers, Additional Provision Three "Duty of Information" of Law 15/2010, of 5 July.

In financial year 2025, a favourable ruling was issued regarding the appeal filed by Caprabo, S.A.U. in relation to the case reported in financial year 2024, annulling the penalty imposed by the Generalitat de Catalunya.

Currently, at Group level, we have no open legal proceedings related to payment practices.

Table 108. Legal proceedings for late payments

	2025	2024
Number of legal proceedings currently pending for late payments	0	1

Annexes

Annex I. Relationship between the indicators of Law 11/2018 and Directive (EU) 2022/2464 of 14 December 2022

Scope	Indicator	CSRD framework	Section start page
General areas			
Business model	Brief description of the group's business model (business environment and organization)	SBM-1	37
	Geographical presence	SBM-1	37
	Objectives and strategies of the organization	SBM-1, MDR-P, MDR-T	37, 67, 69
	Key factors and trends that may affect its future development	SBM-2, SBM-3, IRO-1, IRO-2	47, 51, 59, 66
Materiality	Materiality analysis	SBM-2, SBM-3, IRO-1, IRO-2	47, 51, 59, 66
Management approach	Description of the policies applied by the group, due diligence procedures applied and measures adopted	SBM-1, MDR-P, MDR-A, MDR-T, GOV-4	37, 67, 69, 69, 31
	Results of the policies, key monitoring indicators and progress evaluation	MDR-A, MDR-T	69, 69
	Key risks related to the matters linked to the group's activities, their management, and the procedures used to detect and assess them	GOV-1, GOV-2, GOV-5, SBM-3, IRO-1	17, 29, 33, 51, 59
Environmental matters			
Environmental management	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety	IRO-1, SBM-3, EI-1, E3-1, E5-1	59, 51, 80, 110, 117
	Environmental assessment or certification procedures	EI-2, E3-2, E5-2, G1-2	92, 112, 119, 224
	Resources dedicated to environmental risk prevention	SBM-3, EI SBM-3	51, 82
	Application of the precautionary principle	SBM-3, EI SBM-3	51, 82
	Amount of provisions and guarantees for environmental risks	SBM-3, EI SBM-3	51, 82
Pollution	Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment (also includes noise and light pollution)	EI-3	94
Circular economy and waste prevention and management	Prevention, recycling, reuse, other forms of recovery and waste disposal measures	E5-5	134
	Actions to combat food waste	E5-2, E5-5	119, 134

Scope	Indicator	CSRD framework	Section start page
Sustainable use of resources	Water consumption and water supply in accordance with local limitations	E3-4	116
	Raw materials consumption	E5-4	130
	Direct and indirect energy consumption	E1-5	100
	Measures taken to improve energy efficiency	E1-3, E1-5	94, 100
	Use of renewable energies	E1-5	100
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	E1-6	102
	Measures adopted to adapt to the consequences of climate change	E1-1, E1 SBM-3, E1-3	80, 82, 94
	Voluntarily established medium- and long-term reduction targets to reduce greenhouse gas emissions and the means implemented for that purpose	E1-1, E1-4	80, 100
Biodiversity protection	Measures taken to preserve or restore biodiversity	-	137
	Impacts caused by activities or operations in protected areas	-	137
Social and workforce-related matters			
Employment	Total number and distribution of employees by gender	S1-6	158
	Total number and distribution of employees by age	S1-6	159
	Total number and distribution of employees by country	S1-6	159
	Total number and distribution of employees by professional category	S1-6	159
	Total number and distribution of employment contract types	S1-6	159
	Annual average of permanent contracts by gender	S1-6	158
	Annual average of permanent contracts by age	S1-6	159
	Annual average of permanent contracts by professional classification	S1-6	160
	Annual average of temporary contracts by gender	S1-6	158
	Annual average of temporary contracts by age	S1-6	159
	Annual average of temporary contracts by professional classification	S1-6	160
	Annual average of part-time contracts by gender	S1-6	158
	Annual average of part-time contracts by age	S1-6	159

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Scope	Indicator	CSRD framework	Section start page
	Annual average of part-time contracts by professional classification	SI-6	160
	Number of dismissals by gender	SI-6	161
	Number of dismissals by age	SI-6	161
	Number of dismissals by professional category	SI-6	161
	Wage gap	SI-16	169
	Average remuneration and its evolution disaggregated by gender	SI-16	170
	Average remuneration and its evolution disaggregated by age	SI-16	170
	Average remuneration and its evolution disaggregated by professional classification or equal value	SI-16	170
	Average remuneration of board members (including variable remuneration, allowances, indemnities, payments to long-term savings pension schemes and any other payments) by gender.	SI-16	169
	Average remuneration of senior executives (including variable remuneration, allowances, indemnities, payments to long-term savings pension schemes and any other payments) by gender.	SI-16	171
	Implementation of right-to-disconnect policies	SI-1	146
	Employees with disabilities	SI-12	163
Work organization	Organization of working time	SI SBM-3, SI-1, SI-8, SI-15	140, 143, 161, 167
	Number of absenteeism hours	SI-14	167
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging co-responsible exercise thereof by both parents	SI-4, SI-15	151, 167
Health and safety	Health and safety conditions at work	SI-1, SI-14	146, 166
	Number of workplace accidents by gender	SI-14	166
	Frequency rate by gender	SI-14	166
	Severity rate by gender	SI-14	166
	Occupational diseases by gender	SI-14	166
Social relations	Organization of social dialogue, including procedures for informing, consulting and negotiating with staff	SI-2, SI-3, SI-8	147, 150, 161
	Percentage of employees covered by collective bargaining agreements by country	SI-8	162

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Scope	Indicator	CSRD framework	Section start page
	Assessment of collective bargaining agreements, particularly in the field of occupational health and safety	SI-8, SI-14	161, 166
	Mechanisms and procedures available to the company to promote the involvement of workers in company management, in terms of information, consultation and participation	SI-1, SI-2, SI-3	143, 147, 150
Training	Policies implemented in the field of training	SI-1, SI-4, SI-13	143, 156, 164
	Total number of training hours by professional categories.	SI-13	166
Universal accessibility for people with disabilities	Universal accessibility for people with disabilities	SI-1, SI-4, SI-12, S2-4, S4 SBM-3, -	143, 153, 163, 181, 187, 210
Equality	Measures adopted to promote equal treatment and opportunities between women and men	SI-3, SI-4, SI-15, SI-16	150, 153, 167, 168
	Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men)	SI-1, SI-4, SI-17	146, 153, 171
	Measures adopted to promote employment	SI-4	151
	Protocols against sexual harassment and harassment based on sex	SI-1, SI-4	146, 153
	Integration and universal accessibility for people with disabilities	SI-1, SI-4, SI-12, S2-4, S4 SBM-3, -	143, 153, 163, 181, 187, 210
	Policy against all forms of discrimination and, where applicable, diversity management	SI-1, SI-2, SI-3, SI-4	146, 147, 150, 153
Information on respect for human rights			
Information on respect for human rights	Application of due diligence procedures in human rights matters	GOV-4, MDR-P, SI-1, SI-17, S2-1, S4-1	31, 67, 143, 171, 176, 190
	Prevention of human rights violation risks and, where applicable, measures to mitigate, manage and remediate possible abuses committed	ESRS 2 MDR-A, ESRS 2 MDR-T, SI-2, SI-3, SI-4, S2-2, S2-3, S2-4, S4-2, S4-3, S4-4	69, 69, 147, 150, 151, 178, 181, 182, 192, 197, 198
	Complaints regarding cases of human rights violations	SI-17, S2-3, S4-4	171, 181, 198
	Promotion of and compliance with the provisions of the ILO fundamental conventions related to respect for freedom of association and the right to collective bargaining	SI-8	161
	Elimination of discrimination in employment and occupation	SI-1, S2-1	143, 176
	Elimination of forced or compulsory labour	SI-1, S2-1, S4-1	143, 176, 190
	Effective abolition of child labour	SI-1, S2-1, S4-1	143, 176, 190
Information on the fight against corruption and bribery			

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Scope	Indicator	CSRD framework	Section start page
Information on the fight against corruption and bribery	Measures adopted to prevent corruption and bribery	G1-1, G1-3, G1-4	215, 226, 227
	Measures to combat money laundering	G1-1, G1-3, G1-4	215, 226, 227
	Contributions to foundations and non-profit organizations	-	208
Information about the company			
The company's commitments to sustainable development	Impact of the company's activity on employment and local development	-	139, 175, 224
	Impact of the company's activity on local populations and territory	-	88, 109, 117, 143, 176, 190, 208, 215
	Relations maintained with local community actors and the modalities of dialogue with them	-	139, 147, 172, 178, 185, 192, 228
	Partnership or sponsorship actions	-	208, 239
Subcontracting and suppliers	Inclusion of social, gender equality and environmental matters in the purchasing policy	ESRS 2 SBM-1, ESRS 2 MDR-P, S2-1, S2-4, G1-2	37, 67, 176, 182, 224
	Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	ESRS 2 SBM-1, ESRS 2 MDR-P, S2-1, S2-4, S4-4	37, 67, 176, 182, 224
	Monitoring and audit systems and their results	S4-4	200
Consumers	Measures for the health and safety of consumers	S4-1, S4-2, S4-3, S4-4	190, 192, 197, 200
	Complaints systems	S4-3	197
	Complaints received and their resolution	S4-3	198
Tax information	Profits obtained country by country	ESRS 2 SBM-1	37
	Income taxes paid	ESRS 2 SBM-1	37
	Public subsidies received	ESRS 2 SBM-1	37

Annex II. Items derived from other EU legislation

Disclosure requirement and related data point	Sustainability Disclosure Reg.	Pillar 3	Benchmark Regulation	European Climate Law	Page no.
ESRS 2 GOV-1 Gender diversity of the board of directors, paragraph 21, point (d)	X		X		17
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			X		17
ESRS 2 GOV-4 Due diligence statement, paragraph 30	X				31
ESRS 2 SBM-1 Involvement in activities related to fossil fuels, paragraph 40, point (d)(i)	X	X	X		37
ESRS 2 SBM-1 Involvement in activities related to the production of chemicals, paragraph 40, point (d)(ii)	X		X		37
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40, point (d)(iii)	X		X		37
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, paragraph 40, point (d)(iv)			X		37
ESRS EI-1 Transition plan to achieve climate neutrality by 2050, paragraph 14				X	80
ESRS EI-1 Companies excluded from Paris Agreement-aligned benchmarks, paragraph 16, point (g)		X	X		80
ESRS EI-4 GHG emission reduction targets, paragraph 34	X	X	X		100
ESRS EI-5 Energy consumption from non-renewable fossil sources, disaggregated by source (high climate impact sectors only), paragraph 38	X				100
ESRS EI-5 Energy consumption and mix, paragraph 37	X				100
ESRS EI-5 Energy intensity related to activities in high climate impact sectors, paragraphs 40 to 43	X				100
ESRS EI-6 Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions, paragraph 44	X	X	X		102
ESRS EI-6 Gross GHG emissions intensity, paragraphs 53 to 55	X	X	X		102
ESRS EI-7 GHG removals and carbon credits, paragraph 56				X	108
ESRS EI-9 Benchmark portfolio exposure to climate-related physical risks, paragraph 66			X		Not disclosed
ESRS EI-9 Disaggregation of monetary amounts by acute and chronic physical risks, paragraph 66, point (c)		X			Not disclosed
ESRS EI-9 Location of significant assets exposed to significant physical risks, paragraph 67, point (c).					
ESRS EI-9 Breakdown of the carrying amount of its real estate assets by energy efficiency, paragraph 67, point (c).		X			Not disclosed
ESRS EI-9 Degree of portfolio exposure to climate-related opportunities, paragraph 69			X		Not disclosed
ESRS E2-4 Amount of each pollutant listed in Annex II of the European PRTR Regulation (European Pollutant Release and Transfer Register) released to air, water and soil, paragraph 28	X				Not material
ESRS E3-1 Water and marine resources, paragraph 9	X				110

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Disclosure requirement and related data point	Sustainability Disclosure Reg.	Pillar 3	Benchmark Regulation	European Climate Law	Page no.
ESRS E3-1 Specific policies, paragraph 13	X				110
ESRS E3-1 Sustainable management of oceans and seas, paragraph 14	X				110
ESRS E3-4 Total water recycled and reused, paragraph 28, point (c)	X				116
ESRS E3-4 Total water consumption in m ³ per net revenue from own operations, paragraph 29	X				116
ESRS 2 - IRO 1 - E4, paragraph 16, point (a)(i)	X				Not material
ESRS 2 - IRO 1 - E4, paragraph 16, point (b)	X				Not material
ESRS 2 - IRO 1 - E4, paragraph 16, point (c)	X				Not material
ESRS E4-2 Sustainable agriculture or land-use practices or policies, paragraph 24, point (b)	X				Not material
ESRS E4-2 Sustainable marine or ocean practices or policies, paragraph 24, point (c)	X				Not material
ESRS E4-2 Policies to address deforestation, paragraph 24, point (d)	X				Not material
ESRS E5-5 Non-recycled waste, paragraph 37, point (d)	X				134
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	X				134
ESRS 2 - SBM3 - S1 Risk of forced labour cases, paragraph 14, point (f)	X				140
ESRS 2 - SBM3 - S1 Risk of child labour cases, paragraph 14, point (g)	X				140
ESRS SI-1 Policy commitments on human rights, paragraph 20	X				143
ESRS SI-1 Due diligence policies on matters covered by ILO fundamental conventions 1 to 8, paragraph 21			X		143
ESRS SI-1 Processes and measures to prevent trafficking in human beings, paragraph 22	X				143
ESRS SI-1 Prevention policies or workplace accident management systems, paragraph	X				143
ESRS SI-3 Grievance or complaint management mechanisms, paragraph 32, point (c)	X				150
ESRS SI-14 Number of fatalities and number and rate of work-related accidents, paragraph 88, points (b) and (c)	X		X		166
ESRS SI-14 Number of days lost due to injuries, accidents, deaths or illness, paragraph 88, point (e)	X				166
ESRS SI-16 Unadjusted gender pay gap, paragraph 97, point (a)	X		X		168
ESRS SI-16 Excessive pay gap between the chief executive officer and workers, paragraph 97, point (b)	X				168
ESRS SI-17 Cases of discrimination, paragraph 103, point (a)	X				171
ESRS SI-17. Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 104, point (a)	X		X		171
ESRS 2 - SBM3 - S2 Significant risk of child labour or forced labour in the value chain, paragraph 11, point (b)	X				173

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Disclosure requirement and related data point	Sustainability Disclosure Reg.	Pillar 3	Benchmark Regulation	European Climate Law	Page no.
ESRS S2-1 Policy commitments on human rights, paragraph 17	X				176
ESRS S2-1 Policies related to workers in the value chain, paragraph 18	X				176
ESRS S1-1. Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 19	X		X		143
ESRS S2-1 Due diligence policies on matters covered by ILO fundamental conventions 1 to 8, paragraph 19			X		176
ESRS S2-4 Human rights issues and incidents related to the upstream and downstream stages of its value chain, paragraph 36	X				182
ESRS S3-1 Policy commitments on human rights, paragraph 16	X				Not material
ESRS S3-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights, ILO principles and the OECD Guidelines, paragraph 17	X		X		Not material
ESRS S3-4 Human rights issues and incidents, paragraph 36	X				Not material
ESRS S4-1 Policies related to consumers and end users, paragraph 16	X				190
ESRS S4-1 Non-compliance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines, paragraph 17	X		X		190
ESRS S4-4 Human rights issues and incidents, paragraph 35	X				198
ESRS G1-1 United Nations Convention against Corruption, paragraph 10, point (b)	X				215
ESRS G1-1 Protection of whistleblowers, paragraph 10, point (d)	X				215
ESRS G1-4 Fines for breaching anti-corruption and anti-bribery laws, paragraph 24, point (a)	X		X		227
ESRS G1-4 Anti-corruption and anti-bribery rules, paragraph 24, point (b)	X				227

Annex III. Partnership or sponsorship actions

We believe it is better to move forward together than alone. In fact, sharing objectives and targets with key actors in the sector, public administrations or society enables us to generate shared value for our stakeholders. To this end, we collaborate with different associations.

As a cooperative and consumer organization:

- Grupo Cooperativo MONDRAGON.
- Confederación de Cooperativas de Euskadi (KONFEKOOP). As members of KONFEKOOP we also belong to:
 - Elkar-lan, S. Coop. – Society for the promotion of cooperatives.
 - Consejo Superior de Cooperativas de Euskadi (CSCE-EKKG).
- Instituto Vasco de Consumo (Kontsumobide).
- Work Lan (Non-profit association for the promotion of social economy enterprises).
- Confederación Española de Cooperativas de Consumidores y Usuarios (HISPACOO). As members of HISPACOO we also belong to:
 - Confederación Empresarial Española de Economía Social (CEPES), where we are also represented as part of the MONDRAGON Group.
 - Consejo Económico y Social de España (CES).
 - Consejo de Consumidores y Usuarios.
 - Consejo Consultivo de la Agencia Española de Seguridad Alimentaria y Nutrición (AESAN).
 - European Community of Consumer Cooperatives (Euro Coop).

In the business sphere:

- 5 al día.
- AgeCore.
- Agrupación Balear del Comercio (ABACO).
- Amics del País.
- Asociación de Cadenas Españolas de Supermercados (ACES).
- Asociación de Comercios de Alimentación de las Islas Baleares (ACAIB).
- Asociación de Directivos de Comunicación (Dircom).
- Asociación de Empresarias y Directivas de Bizkaia (AED).
- Asociación de Empresarios AGRELA.
- Asociación de Empresarios del Polígono de Sabón – Arteixo.
- Asociación de Empresarios Polígono del Tambre.
- Asociación de Empresas Vascas por la Sostenibilidad (IZAITE).
- Asociación de Investigación de Industrias Cárnicas de Asturias (ASINCAR).
- Asociación de Mujeres Empresarias y Directivas de Navarra (AMEDNA).
- Asociación de Mujeres Profesionales Empresarias y Directivas de Gipuzkoa (ASPEGI).
- Asociación de Supermercados de Asturias.
- Asociación Empresarial de Comerciantes de Menorca (ASCOME).
- Asociación Empresarial de l'Hospitalet y Baix Llobregat (AEBALL).
- Asociación Empresarios Almacenistas de Alimentación de Lugo.

- Asociación Española de Cadenas de Optica y de Opticas en Centros Comerciales y/o Grandes Superficies.
- Asociación Española de Codificación Comercial (AECOC).
- Asociación Española de Directivos de Sostenibilidad (DIRSE).
- Asociación Española de Grandes Empresas de Distribución (ANGED).
- Asociación Española de Retail (AER).
- Asociación para el Progreso de la Dirección (APD).
- Asociación Polígono de o Ceao (Lugo).
- Associacio Poligon Pla de Molins.
- Basque Ecodesign Center (BEC).
- Bermeo Tuna World Capital.
- Cámara de Comercio de Álava.
- Cámara de Comercio de Bilbao.
- Cámara de Comercio de Mallorca.
- Cámara de Comercio de Navarra.
- Centro de Investigación LEARTIKER.
- Centro Tecnológico AINIA.
- Círculo de Economía.
- Círculo de Empresarios Vascos.
- Club Financiero de Vigo (Círculo de Empresarios de Galicia).
- Club Nordés (A Coruña).
- Clúster Agroalimentario de Navarra.
- Clúster Agroalimentario del País Vasco.
- Clúster Alimentario de Galicia.
- Clúster da Función Loxística de Galicia.
- Comisión de Comercio de la Cámara de España (representing Grupo MONDRAGON).
- Comité Regional de Agricultura Familiar de Euskadi.
- Confederación Balear de Comercio (CBC).
- Confederación de Asociaciones de Empresarios de Baleares (CAEB).
- Confederación de Empresarios de Ferrolterra, Eume y Ortegal.
- Confederación de Empresarios de Navarra (CEN).
- Confederación de Empresarios de Orense (CEO).
- Confederación Empresarios Coruña (CEC).
- Confederación Empresarios Galicia (CEG).
- Consejo Asesor Agropecuario de Mapfre España.
- Consejo Asesor Iberia Food San Telmo Business School.
- Consejo Asesor de SODENA.
- ECOEMBES.
- Empresas de Economía Social de Navarra (ANEL).
- Federació de la Petita i Mitjana Empresa d'Eivissa i Formentera (PIMEEF).
- Federación de Empresarios de La Rioja, Mesa de Comercio (FER).
- Federación Patronal De Empresarios De Comercio De Baleares (AFEDECO).
- Foment del Treball.
- Fundación AZTI.
- Fundación Basque Culinary Center.
- Fundación Impulsa Balears.

- l'MWOMEN Ingenias.
- Innobasque.
- Institut de la Llet.
- LEAD.
- Más Cuota Canal CEO.
- Red Española del Pacto Mundial.
- Retail Forum for Sustainability.
- Sport Cultura Barcelona.
- Sociedad Española de Seguridad Alimentaria (SESAL).

