



SUSTAINABILITY REPORT

Eurocash Group

— 2025 —

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General information

1. GENERAL INFORMATION

1.1. Basis for preparing a sustainability report

[BP-1] Reporting standard and data consolidation

The report has been prepared in accordance with Article 63x of the Accounting Act of September 29, 1994 and in accordance with Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on establishing a framework to facilitate sustainable investment amending Regulation (EU) 2019/2088 for the Eurocash Group. This report is based on the ESRS [European Sustainability Reporting Standards] standards introduced by Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023.

The report covers sustainability information on the Eurocash Group for the period from January 1, 2025 to December 31, 2025. The scope of consolidation is consistent with that of the consolidated financial statements and refers to the Group structure, unless otherwise indicated.

The report applies to the upstream and downstream value chain when describing the Eurocash Group's value chain, Scope 3 greenhouse gas emissions, and issues related to: ESRS E4 - Biodiversity, ESRS E5 - Circular economy, ESRS S2 - Employees in the value chain and ESRS S4 - Consumers and end-users. The report covers topics of relevance to the Group with respect to both its employees and the customers of its business partners (suppliers and franchisees). To a lesser extent, the supply chain was covered. Both policies relating to the supply chain (supplier code) and the Group's employees are discussed. Data relating to the Group's own operations (e.g., employee data and those relating to corporate and environmental governance) and some customer data (e.g., customer survey data, violation reports, complaints) are included in the reported indicators.

Part of the Scope 3 greenhouse gas emissions data uses an estimation method, which is described in more detail in Point 2.1 Climate Change. None of the quantitative measures or monetary amounts have a significant level of uncertainty.

The Group has not taken advantage of the exemption provided for entities based in an EU member state from the obligation to disclose information regarding expected events or matters under negotiation pursuant to Article 19a (3) and Article 29a (3) of Directive 2013/34/EU.

The option to omit specific information regarding intellectual property, know-how or innovation results was not exercised.

[BP-2] Data comparability

The Group has not deviated from the medium- and long-term time horizons set forth in the ESRS.

Time frames adopted in this statement:

- short-term perspective - the reporting period (1 year);
- medium-term perspective - up to 5 years;
- long-term perspective - more than 5 years.

This division has been applied uniformly throughout all disclosures in the report, particularly with regard to strategy, risks, and planned transformation activities.

This year's report uses the EU ESRS - European Sustainability Reporting Standard - for the second time. The Group has not identified any material errors from prior years. Changes have been made to the preparation and presentation of the sustainability statement, as described in more detail below in the section titled "Gradual introduction of standards".

For the purposes of the report, selected environmental metrics were estimated for the data in Chapter 2.1 Climate Change (ESRS E1-5 and E1-6) for proprietary operations and the value chain.

In determining the Group's Scope 3 Scope greenhouse gas emissions for the 2025 reporting year, the calculation methodologies for categories 1, 7, and 14 were improved. A key change was the use of more reliable, actual operational data instead of existing estimates, allowing for a more accurate representation of the Group's environmental impact. Detailed information on the changes introduced is described in Chapter 2.1 [E1-6].

Gradual introduction of standards

Pursuant to Delegated Regulation (EU) 2025/1416 of July 11, 2025, a gradual introduction of changes (the so-called Quick-Fix) was applied. In accordance with Appendix C to ESRS 1, the Group has decided to take advantage of the temporary exemption from the disclosure requirements introduced in standards E1-9, E4, S2, and S4. The issues identified as significant are listed in Table 7 in terms of their impact and in Table 8 and 9 regarding how the risks or opportunities are managed.

Summary information on topics considered material according to the dual materiality analysis, which are subject to exclusion:

- **E4 Biodiversity**

The Group does not have any locations with its own operations that have a significant negative impact on biodiversity. The facilities are not located in or near areas that are sensitive in terms of biodiversity. We have not identified any significant negative impacts in terms of land degradation, desertification, or soil sealing.

Issues related to critical raw materials are addressed in the sustainability strategy, in the fourth pillar: sustainable product – origin and consumption of resources. We focus on transparency and securing the supply chain in line with the requirement to trace the origin of key high-risk raw materials. The implementation of a critical goods procurement policy is planned as a strategic goal for 2026, in accordance with Regulation (EU) 2025/2650 amending Regulation (EU) 2023/1115 on the making available on the Union market and export from the Union of certain goods and products related to deforestation and forest degradation “EUDR” (EU) 995/2010. In mid-2025, the Eurocash Group identified critical products that are introduced, made available, and exported. A project team chaired by the Sustainable Department will be appointed to prepare and implement a Due Diligence Procedure in 2026 and present it to its suppliers and customers.

- **S2 Employees in the value chain**

The Group attaches great importance to respecting human rights within its own organization and plans to extend these values to its suppliers and other business partners in the value chain.

We have clearly defined development directions for the social dimension, including providing our employees with the best possible and safe working conditions. Potential and actual impacts on people working in the value chain include cooperation with suppliers who apply responsible business practices, ethical management, and education in the value chain.

- **S4 Consumers and end users**

Product quality and safety. The Eurocash Group treats food safety as one of the key priorities of its business. To this end, it has implemented a Food Safety Policy covering the entire supply chain – from producer to consumer – and supporting continuous improvement of quality standards. Ensuring product safety and a high level of service provision are the foundation of the Group's long-

term development, with food safety and customer satisfaction remaining the overriding quality criteria.

In addition, the Sustainable Development Strategy in Pillar II on sustainable products sets out two KPIs for quality and safety:

- suspension of ISO 22000 standard,
- building a database of suppliers committed to following good practices in terms of sustainable development.

During the supplier qualification stage, the Group verifies compliance with food safety requirements, conducts audits, and analyzes supplier documentation and certificates. In addition to the mandatory HACCP system, additional standards have also been implemented, such as ISO 22000, BRC GS S&D, the MSC/ASC Supply Chain standard, and organic certification in accordance with EU Regulation 2018/848. These systems cover, among other things, supplier approval, storage, transport, and non-compliance monitoring processes, and are subject to regular internal and external audits.

Special supervision also covers private label products, whose implementation and quality control are carried out in accordance with a dedicated Private Label Implementation Procedure and in cooperation with certified suppliers.

Impact of information – product labeling. The Eurocash Group attaches great importance to the correct labeling of products, treating consumer safety and comfort as one of the key elements of the quality of the goods it offers. In this regard, the Company ensures compliance with applicable legal regulations and quality standards, and a dedicated quality team supervises this process. The Group also has a Food Safety Policy and procedures for dealing with non-compliance, including complaint and return management.

All food products placed on the market are verified for correct labeling, including the accuracy of information on composition, origin, and traceability. Particular attention is paid to private label products, for which detailed specifications and labels are developed in cooperation with suppliers and accredited laboratories to ensure that consumers receive complete and clear information. In the case of fresh products, additional requirements apply regarding marketing standards and information on the country of origin.

The Group also ensures the availability of information about products sold in bulk, e.g. at traditional counters or on bakery shelves, providing customers with detailed data in information systems and product catalogs, including composition, product description, and allergen labeling. In addition, in order to support entrepreneurs cooperating with the Group in the correct preparation of labels, guidelines and instructional materials are developed, and training courses and webinars are organized as part of the activities of the Akademia Umiejętności.

Social inclusion of consumers. The Eurocash Group implements measures aimed at the social inclusion of consumers by tailoring its offering to the diverse needs of different social groups. The product range and forms of sale take into account factors such as age, income level, lifestyle, and place of residence of customers. The company is developing various forms of payment, promotions, and solutions to facilitate access to its offerings, including for the elderly and people with disabilities.

At the same time, the Group provides access to products both in brick-and-mortar stores and online, which allows it to reach a wide audience, including people with limited access to a variety

of products. Its activities also take into account changing consumer preferences, such as the growing importance of shopping convenience, home delivery, organic products, and healthy food, as well as expectations for transparency, attractive prices, promotions, and offers tailored to individual customer needs. In this way, the Group supports broad and inclusive consumer access to its commercial offering.

Sale of alcohol and tobacco products. The sale of alcohol and tobacco products accounts for the largest share of turnover in the wholesale and retail segment of the Eurocash Group. The company is aware of the potential negative social and health effects associated with these products, which is why it conducts its activities in this area with particular responsibility and in full compliance with applicable legal regulations. In order to ensure that marketing activities comply with regulations and ethical standards, the Group has implemented, among other things, the “Manual of Good Marketing Practices for Alcoholic Beverages in the Eurocash Group” and the “Good Advertising Practices” document. These documents set out the basic principles, permissible and prohibited activities, and good practices for employees, associates, and entities working on behalf of the Group. At the same time, the Group takes measures to limit the negative impact of alcoholic beverages and tobacco products on consumers, in accordance with applicable statutory regulations.

Attestation

This Eurocash Group sustainability report has been externally verified. The verification was performed by the auditing firm Grant Thornton Polska PSA in accordance with the National Standard for Assurance Services 3002PL (Assurance services other than audits or reviews of historical financial information), adopted by Resolution of the National Council of Statutory Auditors No. 3436/52e/2019 dated April 8, 2019, as amended.

1.2. Business model

[SBM-1]

Eurocash Group is the largest Polish wholesale distributor of FMCG products, as well as the organizer of well-known franchise, association and partnership chains, such as ABC, Delikatesy Centrum, Groszek, Gama, Duży Ben, Lewiatan and Euro Sklep. In addition, the Group is a logistics and technology partner for local stores, as well as the owner of Frisco, the No. 1 e-grocery store in Poland. Eurocash's customers are mainly local entrepreneurs, to whom the Group offers effective business models on the one hand, and purchasing scale, logistics, marketing aids, access to knowledge and modern technological solutions to support store operation and development on the other.

The Group's mission since its establishment - that is, for 30 years – has been to promote Polish entrepreneurship and the development of independent trade in Poland. In addition, the company strives to set trends, both in business and environmental responsibility for the sector.

30 billion in revenue

17 distribution centers

167 wholesalers Cash & Carry

almost **14,000 employees**

more than **43,000 participants** in the Akademii Umiejętności Eurocash

The parent company is Eurocash S.A., which is responsible for most of the Group's sales. The company's headquarters are located in Komorniki in the Wielkopolska region. The full list of companies and their location in the Group's structure, market environment, number of outlets, sales structure and capital ties are described in more detail in the management report on the operations of the Eurocash Group and Eurocash S.A. in Chapter 2. Basic information about the Group. The Group does not present the number of employees by geographic area due to employment in Poland only.

Business Profile

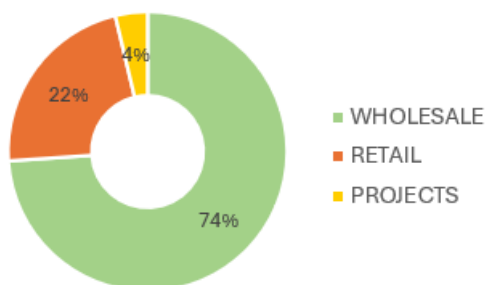
Through a range of distribution formats, Eurocash Group focuses its business on the wholesale distribution of goods to customers in the independent grocery market, particularly to retail stores (small supermarkets and grocery stores), convenience stores, gas stations, and restaurant, hotel and café chains.

The Group pays special attention to the adult assortment. Alcohol offered by Eurocash goes only to entrepreneurs with the required licenses for its sale. In turn, the procedures for the tobacco products offered are fully adapted, among other things, to the EU directive limiting the gray zone of cigarette sales. The Group has solutions in place to monitor and track the movement of tobacco products from the moment they leave the manufacturer's location to the first retail outlet

Sales structure

The Group has included reporting of significant business segments in its financial statements in accordance with IFRS 8, broken down into retail, wholesale and projects. The significant groups of products offered relate to two categories: alcohol and tobacco products, which account for 20% and 40% of sales, respectively. More information on the Group's structure and segmentation is available in Chapter 2 "Notes to the Consolidated Financial Statements in Note 2 "Business Segments"

Figure 1. Percentage share of revenue from merchandise sales by business segment



Eurocash Group is also a responsible employer for almost 14,000 people employed under employment contracts. The company's organizational culture provides each employee with respect, clear rules for cooperation and promotion, as well as extensive opportunities for professional development.

The Eurocash Group declares that it is not active in the fossil fuel, controversial weapons, chemical production and tobacco cultivation and production sectors.

The unit's sustainability goals

The sustainability strategy we have adopted presents our approach and assumptions to sustainability topics, our ambitions and projects to support us in doing business even more responsibly.

The direction of ESG (Environmental, Social, Governance) activities is set by the “*Together for Sustainability*” Strategy. Its pillars respond to the needs and expectations of the Group's key stakeholders - employees, entrepreneurs, business partners, consumers and the environment.

Figure 2. ESG Strategy objectives by pillar with a list of chapters



1.3. Value chain

[SBM-1]

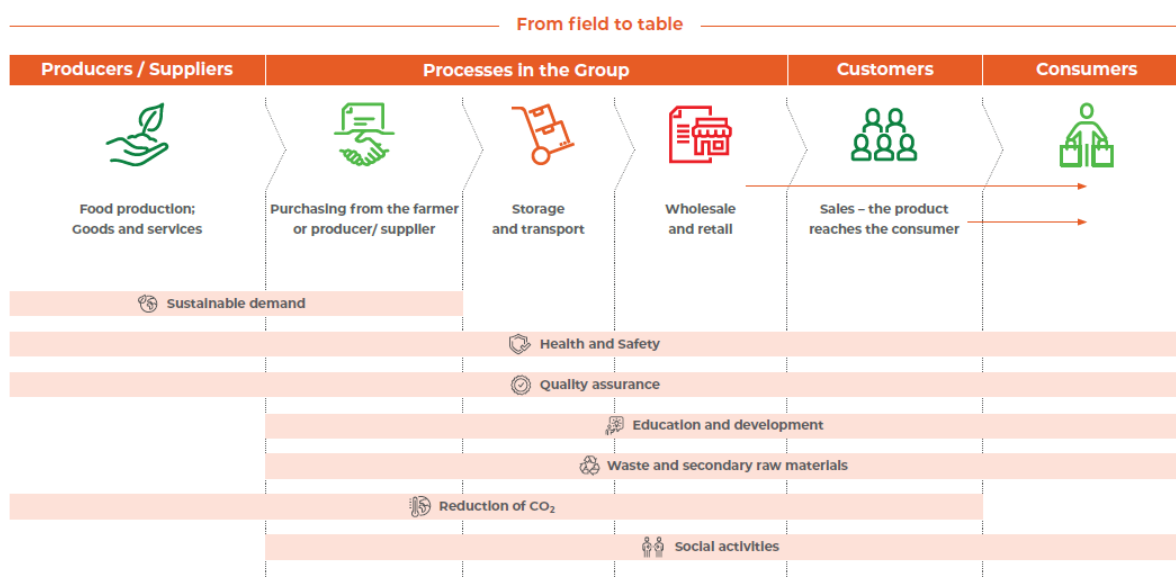
The Eurocash Group's value chain model was developed based on an analysis of the flow of goods. The key element of the value chain is the operational processes carried out in the Group, which include the management of purchasing, transportation and sale of goods to customers up to the final phase of their life cycle. In developing the value chain, the Group took into account business relationships and activities to attract new customers and retain existing ones.

The earlier stages of the value chain, referred to as **upstream**, include all operations carried out by others. These include the sourcing of raw materials, the production of food, as well as support activities such as the generation of electricity purchased by the Group and the supply of water. This group includes producers of food and primary raw materials, processing, and suppliers of services necessary to carry out operations.

In the area of **own operations**, the Group lists the supply of products and services from manufacturers. The main stakeholders in the own operations stage are employees responsible for warehousing and transportation, suppliers of products or services, and employees, owners and consumers associated with wholesale or retail sales.

Downstream in the value chain, on the other hand, refers to the later stages of distribution. It includes processes related to retail sales by the Group's customers and franchisees, waste processing and end use of products by consumers.

Profile of activity - value chain



The value chain model is used, among other things, to calculate greenhouse gas emissions, analyze the interactions between the Group and its environment, and evaluate processes in the context of a circular economy.

Table 1. Stakeholders in the value chain

Stage of the value chain	Stakeholder group	Description of activities undertaken by the entity
Upstream		
Food production; goods and services	Food and primary commodity producers	Food production (crops, animal husbandry)
	Producers (processors; agricultural cooperatives, processing plants)	Food processing
	Service providers (energy, water, consulting services)	Concluding contracts for energy and water supply
	Other non-commercial suppliers	Monitoring of energy and water consumption
Own operations		
Purchase from farmer or producer/supplier	Product/service providers Employees	Supply of products and services from manufacturers
Storage and transportation	Logistics and warehouse employees Employees of temporary employment agencies (warehouses) Carriers (transportation to and from the organization)	Transportation of goods, products taking into account relevant quality criteria Use of advanced IT systems for inventory and logistics management

Stage of the value chain	Stakeholder group	Description of activities undertaken by the entity
Sales wholesale and retail	Cash and carry wholesalers – employees	Daily transactions: regular purchases and deliveries made on an as-needed basis. Handling complaints and returns
	Retail store owners (small supermarkets and grocery stores), including their own stores	
	Owners of convenience stores	
	Owners of gas stations	
	Owners of restaurants, hotels and cafes	
	Consumers/end users	
Downstream		
Retail sales by Eurocash customers and franchisees	Retail customers Employees of retail customers	Daily transactions: regular purchases at cash and carry wholesalers
Product use - the product reaches the consumer	Consumers/end users	Purchase of goods Consumers are a key element in the final stage of a product's life cycle. After using the product, consumers are encouraged to dispose of packaging responsibly Campaigns to reduce waste: Szanujemy, nie marnujemy
End of life	Waste recipients and processors	Collection of waste by approved companies Processing of waste

1.4. Group strategy

[SBM-1] Business strategy

Business strategy is a key element that determines its competitiveness and ability for long-term development. In a dynamically changing market environment, successful management of commercial activities requires precisely defined objectives, clearly defined competitive advantages and a flexible approach to changing economic conditions and customer expectations.

The strategy aims not only to maximize profits, but also to build lasting relationships with customers, optimize operational processes, and leverage innovative technological solutions. The Group aims to increase its efficiency by streamlining its supply chain, developing its offerings and adapting to market trends such as digitalization and sustainability.

An effective business strategy is based on analyzing the competition, identifying key market segments and adapting operational activities to changing consumer needs. This allows the Group to build a strong market position and achieve stable growth in the long term.

More information on this business strategy, valid until 2025 inclusive, see Chapter 3 to the Management Board's Report on the Operations of the Eurocash Group.

In December 2025, the Group's Management Board announced a new business strategy, "Sieć Ludzi Stąd" for 2026-2027, which includes:

- transformation into an integrated, modern franchise system,
- cost optimization across the entire value chain,
- ensuring revenue growth,
- focusing on locality and close relationships with customers and consumers,
- offering fresh products and developing own brands,
- building a data-driven retail platform.

Sustainable development activities will also be an important element of the new Strategy:

- The main goal will be to support local entrepreneurship and defend Polish retail trade by creating winning consumer formats for our network of local franchise stores, competing on regionality, freshness, and a close approach.
- Serving separate customer segments with unique needs, shopping opportunities, and emotional motivations. Our multi-format strategy will allow us to reach Poles at every stage of their lives.
- Cost-cutting initiatives will result in a reduction of approximately 3,000 employees, including approximately 1,000 administrative and office workers.

Group values

Eurocash Group values are the foundation of our organizational culture. They guide our actions and decisions, defining who we are and how we act both internally and in our relationships with our customers, business partners and the communities in which we operate. In making decisions at every level, the Group is guided by the following values:



Entrepreneurship

Entrepreneurship is in our company's DNA. We believe there is an entrepreneurial spirit in each and every one of us which, when used well, allows us to achieve what is impossible for others. We actively analyse our operating environment and identify development opportunities for our customers and our company. Our activities are innovative and conscious, with risks taken with the belief that they will allow us to become the leader.



Responsibility

Everyone in the Eurocash Group has precisely defined goals and is responsible for implementing them. We strive to surmount the challenges we face through the effective use of available resources. This way, we all contribute to the Group's development.



Focus on customers

We believe that only by meeting our customers' expectations can we develop and generate more profits. For the Eurocash Group, the priority is and always will be to meet the needs of our customers and implement solutions aimed at improving the competitiveness of their offer. This allows our customers to strengthen their market position and increase profitability.



Transparency

In the Eurocash Group, we act in line with high ethical standards towards employees, customers and suppliers. Everyone should act within the law, honestly, and show respect to all business partners. We comply with all corporate governance rules applicable to listed companies, with information on the company's operations and results being fully available.



Teamwork

In an organisation as complex and dynamically growing as the Eurocash Group, results stem from effective co-operation and a common source of motivation. A dynamic approach, creativity, and numerous synergy effects engendered by teamwork allow us to achieve results that bring satisfaction to the entire company, as well as each and every employee.



Profit sharing

When the Eurocash Group achieves its goals, individual employees also share in the profit. We are all evaluated on the tasks performed, which contribute to the entire team's success. Courage in decision-making, flexibility, focus on increasing efficiency, and meeting ambitious challenges are particularly appreciated.



Reliability

We believe that we make our own destiny and that the challenges we face are an opportunity for development. Our philosophy is based on a "360 degrees" approach, according to which we are evaluated by our superior, co-workers, internal clients, as well as people in parallel positions



Job satisfaction

The Eurocash Group cares about being an attractive employer. We achieve this by fairly rewarding for the results achieved. It is of great importance to us that our employees derive satisfaction and joy from overcoming the challenges they face. The work environment in the Eurocash Group is informal, it gives development opportunities and allows one to gain experience in an exciting, passionate and energetic environment.

[SBM-1] HR strategy

The Eurocash Group's HR strategy for 2023-2025 applies to all companies in the Group and is addressed to every employee. The mission of HR is to be a strategic partner for management in building effective teams and a work environment that maximizes the potential of employees to achieve the Group's business goals. The HR strategy is closely linked to the Group's business strategy. In the coming years, we plan to continue and develop the initiatives launched as part of the HR strategy.

The main strategic objectives are to build the recognition of the Eurocash Group as a strong employer brand that supports diversity and to ensure high employee engagement. The ambitions also include obtaining Top Employers certification.

The strategy is based on six pillars, each of which contains specific initiatives:



Compensation and Benefits



Tools and Work Environment



Collaboration



Leadership and Employee Development



Employer Branding



HR Digitalization

As part of the strategy, a remuneration and benefits policy, an employee recognition program, and a wellbeing strategy were implemented, which improved team motivation, satisfaction, and wellbeing. A Central Recruitment Department was also created, which optimized talent acquisition processes. A remote working procedure was also implemented. In 2025, the implementation of the HRgo (SAP SuccessFactors) platform was completed—a comprehensive solution that changed the way we manage recruitment, onboarding, training, and career paths. This also simplified the system infrastructure and automated reporting. Initiatives are also underway to strengthen a collaborative organizational culture and leadership development programs for executives and managers.

[SBM-1] Sustainability Strategy "Together for Sustainability "

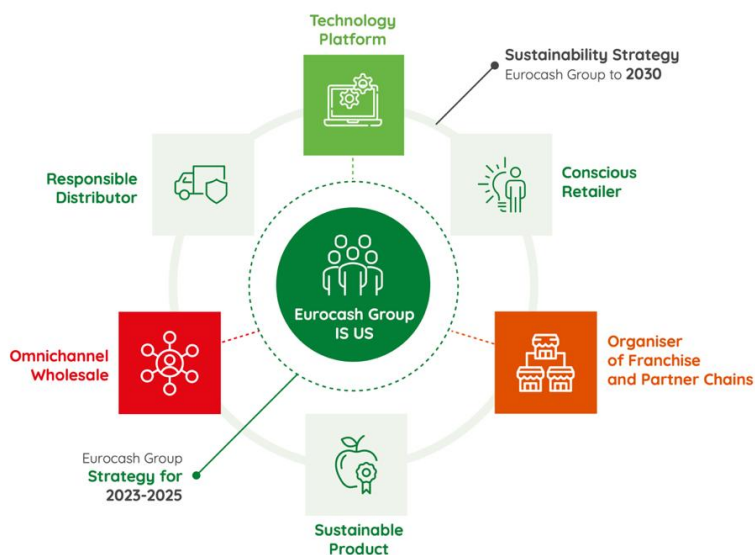
In the face of growing environmental, social and economic challenges, sustainability strategy is becoming a key element in the long-term success of an organization. Its goal is to harmoniously combine economic growth, environmental protection and social responsibility.

In implementing the strategy, the Group has sought, among other things, to minimize the negative impact of its operations on the planet, use resources efficiently, and care for social welfare. We believe that implementing such measures not only increases the Group's competitiveness, but also builds reputation and contributes to global initiatives to protect the environment and improve the quality of life.

Adopting a sustainability strategy requires us to take a long-term approach, collaborate with stakeholders, and innovate. It is not only an obligation, but also an opportunity to create a more resilient and responsible business model.

The "Together for Sustainability" strategy complements and develops the goals, both business and ESG, outlined in the Eurocash Group's overall strategy for 2023-2025. The strategy presents our approach and assumptions to sustainability topics, ambitions and projects to support us in doing business even more responsibly.

Figure 3. Positioning of the sustainability strategy in the Group's business environment



The level of implementation of the 2025 Sustainability Strategy and targets for 2025 and 2030 are shown in the table.

Table 2. Level of implementation of the sustainability strategy in 2025 and targets for 2025 and 2030

I PILLAR: EUROCASH IS US						
Area	Name of the objective	Chapter	Implementation in 2024	Implementation in 2025	Goal 2025	Goal 2030
A safe and friendly workplace	D&I strategy	3.1.A.	Publishing the Diversity, Equity and Inclusion Strategy	Implementation of the Diversity, Equality, and Inclusion Strategy	-	Performance analysis strategy and its adaptation on a three-year cycle
	Accident rate*	3.1.H.	13,5/1000	11,8/1000	Reduce accident rate to (9/1000)	Maintain an accident rate of at least 9.0 (9/1000)
	Accident prevention - expanded training program in occupational health and safety and first aid	3.1.H.	165 drivers trained in safe driving rules	399 drivers trained in safe driving rules	800 drivers trained in safe driving principles	100% of new hires
	Accident prevention - expanded training program in occupational health and safety and first aid	3.1.H.	3793 people trained in first aid ***	5950 people trained in first aid ***	5,000 in first aid ***	100% of new hires
Development and education	Training offerings - tailored to the individual development needs of employees and team groups - NPS indicator in evaluating training usability	3.1.G.	92%	91%	90%	92%
Commitment and satisfaction	Social activities - % of general employees involved in activities**		11%	11%	7%	10%
	Strengthening the culture of commitment in teams - employee engagement index	3.1.D.	44%	The Employee Opinion Survey did not take place	5% above market	5% above market
	Applying best practices related to people management	3.1.D.	Maintaining the Top Employer certification	Maintaining the Top Employer certification	Maintaining the Top Employer certification	Maintaining the Top Employer certification

* Accident rate - the target contains a list of Companies that is inconsistent with the ESRS Standard

** Social activities were not included as an important topic in the Report

*** cumulative in the years 2023–2025

PILLAR II: SUSTAINABLE PRODUCT						
Area	Name of the objective	Chapter	Implementation in 2024	Implementation in 2025	Goal 2025	Goal 2030
Origin and consumption of resources	Implement a purchasing policy for critical product raw materials	1.1.	-	A list of critical products has been identified	Determination of critical raw materials of Eurocash Group products-> by mid-2025	-
Quality and safety	Quality standards (ISO 22000, BRC,)	1.1.	Maintaining the ISO 22,000 standard22000	Maintaining the ISO 22,000 standard22000	Maintaining the ISO 22,000 standard22000	Maintaining the ISO 22,000 standard22000
	Supplier good practices database - % of top suppliers committed to good practices for suppliers in terms of sustainability (accounting for 75% of EC turnover)		38%	38%	50%	100%
Szanujemy – nie marnujemy	Cyclically running Szanujemy – nie marnujemy campaign	2.2.	implementation of the SzNM campaign	implementation of the SzNM campaign	implementation of the SzNM campaign	implementation of the SzNM campaign
	Inclusion in the Szanujemy – nie marnujemy program a % of business partners (franchisees - more than 10 stores and top suppliers) to monitor the food waste rate		-	-	Top 30% of suppliers and FB required to monitor rate%	-
	Percentage of food wasted (ratio of food wasted to food sold)	2.2.	0,39%	0,47%	0,29%	0,20%

PILLAR III: RESPONSIBLE DISTRIBUTOR						
Area	Name of the objective	Chapter	Implementation in 2024	Implementation in 2025	Goal 2025	Goal 2030
Decarbonization	Achieving the SBTi goal	2.1.	34,10%	40,14%	30%	Re-education of emissions by 47.7 vs 2020 to 2030
	Obliging the top suppliers to calculate carbon footprint and set decarbonization targets (number of suppliers 77%)	2.1.	21	22	20	35
	Improving energy efficiency in own properties*		477 [kWh/m2]	486 [kWh/m2]	400 [kWh/m2]	Reduction in energy consumption [kWh/m2] of -40% by 2030 vs. 2020
Circular economy	Build a logistics network to collect packaging and waste from each of the Group's stores and its customers*		-	Development and implementation of a deposit system for company-owned stores and franchisees, including hardware, software, and terms of cooperation with the operator	Ready-made model solutions for different store formats	50% of stores covered by logistics network receiving packaging and waste (including stores >200 m2)
Process efficiency	Optimization of supply Logistics*		Reduction in kilometers traveled in goods deliveries by 3.1 million km vs.2023	Reduction in kilometers traveled in goods deliveries by 4,2 million km vs.2023	Reduction in kilometers traveled in goods deliveries by 3.5 million km vs.2023	Reduction in kilometers traveled in goods deliveries by 5.5 million km vs.2023

* The goal is not based on ESRS requirements

PILLAR IV: CONSCIOUS RETAILER						
Area	Name of the objective	Chapter	Implementation in 2024	Implementation in 2025	Goal 2025	Goal 2030
Fair bidding conditions for consumers	Improving business conditions for our partners through regular negotiations with manufacturers*		Improving the efficiency of purchasing departments in Eurocash Group	Formation of a Purchasing Group	Improving the positioning of the independent market	Maintaining improved price positioning of the independent market
Support in running stores	Education within the framework of the Eurocash Skills Academy, including sustainable development (educational programs and campaigns) - number of participants	3.1.G.	37,256 participants	43,208 participants	37,030 participants	39,030 participants
	Supporting Franchisees in Energy Transformation*		Organizing an electricity purchasing group for 2024	Electricity purchasing group for 2024 for franchisees for the years 2025–2026	Building a joint electricity purchasing group	Providing 4 solutions in the area of reducing utility consumption in a store-type facility
Caring about localism	Increasing the number of local supplier's y/y in the categories: dairy (including eggs), fresh meat, fruits and vegetables*		-	Reorganization of the organizational structure and objectives	Defining local suppliers including categories: - dairy (including eggs) - fresh meat - fruits and vegetables	Increase in the number of local suppliers y/y in categories vs 2025: - dairy (including eggs) - fresh meat - fruits and vegetables

Four pillars of strategy

Our mission is to shape responsible influence on economic relations, society and the environment. Our sustainability strategy is based on a comprehensive approach that considers not only business efficiency, but also environmental, social and ethical responsibility.

Central to this process are the designated four pillars of the sustainability strategy, which provide the foundation for long-term and stable growth. The pillars respond to the needs and expectations of the Group's key stakeholders, i.e. employees, responsible distributors, conscious retailers and sustainable products. The implementation of the strategy is overseen by the President of the Eurocash Group, together with the Board Members responsible for each area. The division of Board responsibilities is described in point 1.5 Management Structure.

Cross-cutting implementation of the strategy's elements allows the Group to effectively adapt to global trends, regulations and growing stakeholder expectations. By implementing activities within the four pillars, the Group can not only reduce its negative impact on the environment, but also build competitiveness and strengthen relationships with customers, business partners and employees across the value chain.

Figure 4. The four pillars of a sustainability strategy

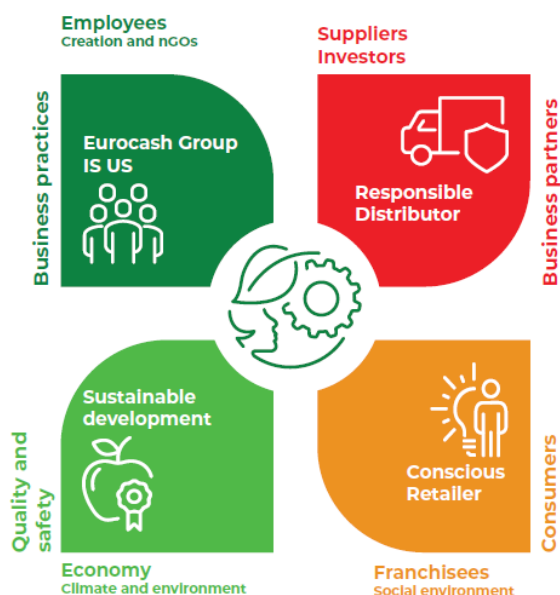


Figure 5. Sustainable development goals broken down into four pillars



The Group has identified elements of its strategy that address or affect sustainability issues, including major challenges or key projects.

Challenges:

- Climate change and emissions reduction - aligning distribution processes with decarbonization and climate neutrality requirements.
- Natural resource management - reducing energy consumption by implementing modern technologies and circular economy.
- Regulations and growing ESG requirements - aligning operations with increasingly stringent environmental, reporting and corporate social responsibility regulations.
- Customer and stakeholder expectations - growing environmental awareness among consumers and investors is forcing the delivery of more sustainable products.

Key projects

- Green operational transformation including investment in technologies that reduce energy consumption.
- Gradual transition to renewable energy, such as installation of photovoltaic panels.
- Optimizing the delivery.
- Circular economy project.
- Social responsibility and ethical management, i.e. working with suppliers with responsible business practices and extensive education in the value chain.

[SBM-2]

In 2024, the Group updated its sustainability strategy and supplemented the ESG goals outlined in the Eurocash Group's business strategy for 2023-2025. The strategy update included the interests and opinions of stakeholders. In addition to communication at the Group level, each business unit developed its own most effective way of building relationships, exchanging opinions and information. Dialogue with stakeholders was included at both the operational and strategic levels. In the former case, stakeholder opinions help to develop new solutions that best meet the needs of the audience. On a quarterly basis, the Management Board organizes a webinar for all Group employees, during which it presents current financial results, discusses the current situation, and outlines plans for the future. Employees can participate in an online question and answer session and receive answers to their questions in writing after the meeting. The Management Board and Supervisory Board are informed periodically on the interests and opinions obtained from stakeholders.

1.5. Management structure

[GOV-1] Role of administrative, management and supervisory bodies

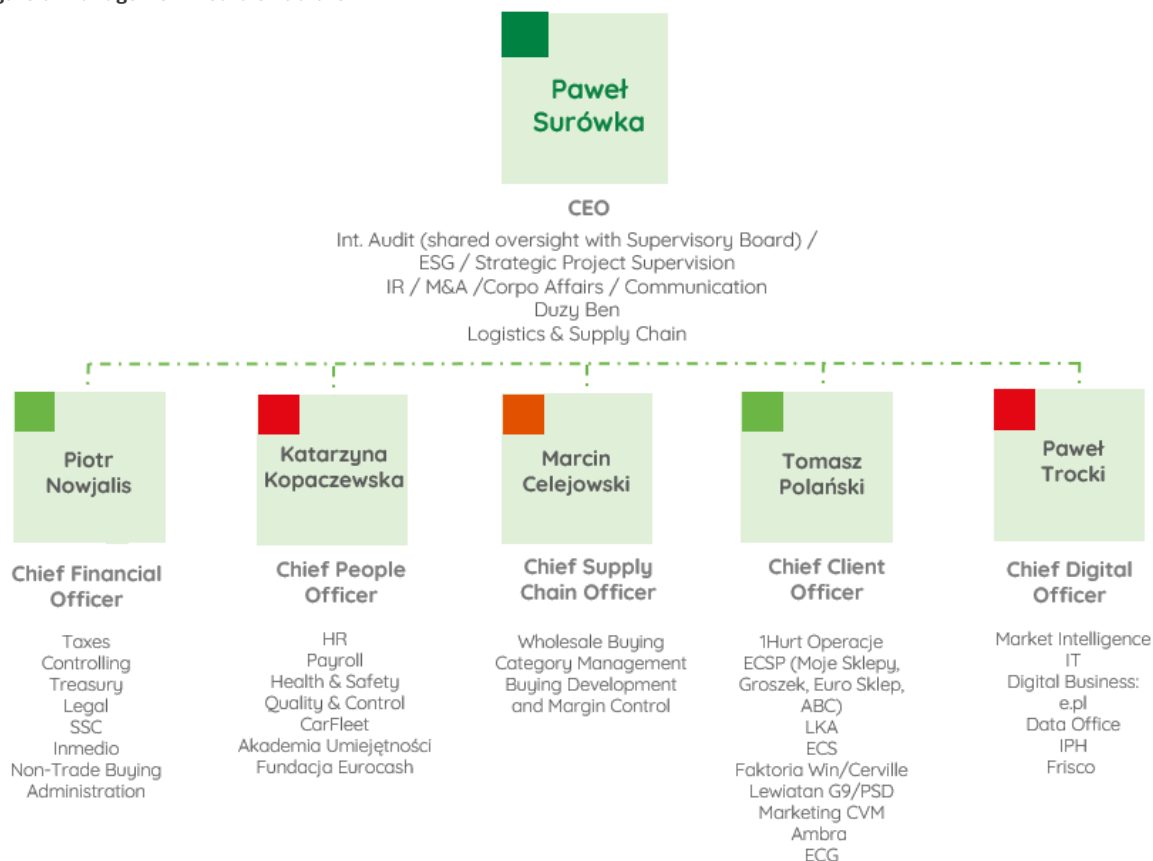
The Management Board of the Eurocash Group is composed exclusively of persons with the appropriate competence, skills and experience. Both the President and the Members of the Board are appointed by resolution of the Supervisory Board for an independent three-year term. The tasks of the body include, in particular, leadership and acting in the interest of the company, commitment to setting and achieving strategic goals, including in the area of sustainable development, and ensuring the company's efficiency and safety. The principles under which the Management Board operates and the criteria for the nomination of new members are defined in the Regulations of the Management Board. At the end of 2024, the Management Board consisted of seven people.

Management Board structure

Successful implementation of the sustainability strategy requires active oversight and involvement of the Management Board. Its role is to set direction, monitor progress and ensure compliance with regulations and stakeholder expectations, and implement a culture of sustainability within the organization, among others by:

- determining long-term sustainable development goals,
- creating strategies and overseeing policies covering environmental, social and governance areas,
- introducing key performance indicators (KPIs) to measure progress toward goals.

Figure 6. Management Board Structure



The experience and competencies of the members of the Management Board and Supervisory Board can be found on the Eurocash Group website: <https://www.grupaeurocash.pl/o-nas/zarząd>

Sustainability is an area of ongoing focus for management, including the Management Board and senior managers, and is subject to validation and oversight by the Supervisory Board.

Supervisory Board

On December 31, 2025, the composition of the Supervisory Board was as follows:

- Luis Amaral, Chairman of the Supervisory Board,
- Przemysław Budkowski, independent member of the Supervisory Board,
- Iwona Sroka, independent member of the Supervisory Board,
- Jorge Mora, independent member of the Supervisory Board,
- Rita Acciaoli Mendes Pais do Amaral, Member of the Supervisory Board.

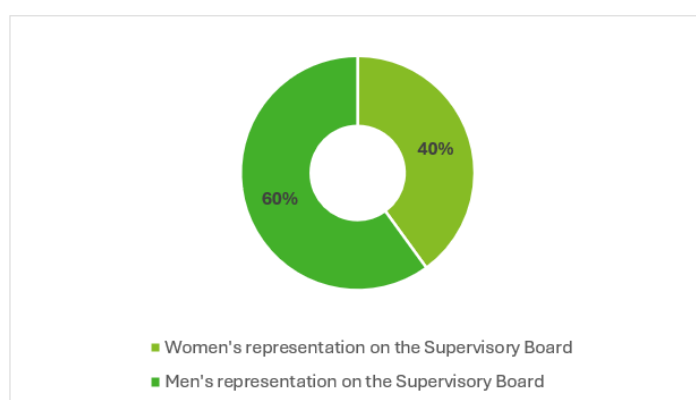
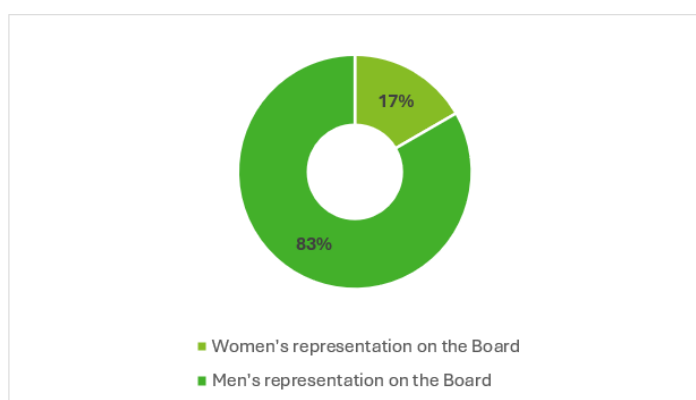
The activities of the Eurocash Group are supervised by the Supervisory Board. The Supervisory Board consists of 5 members, with the right to appoint and dismiss three members of the Supervisory Board being held by Politra B.V. (and its legal successors), while 2 members of the Supervisory Board are appointed and dismissed by the General Meeting. The dismissal of a member of the Supervisory Board is effective only if a new member of the Supervisory Board is appointed at the same time as the dismissal. Members of the Supervisory Board are appointed for a joint three-year term. The chairman of the body is appointed by a resolution of the Board. The Supervisory Board works in a culture of debate, analyzing the company's situation and performance and verifying the work of the Management Board, including in terms of achieving established sustainable development goals. ESG issues are discussed at Supervisory Board Meetings.

Information on management and supervisory bodies

Figure 7. Representation of women and men on the Management Board and Supervisory Board

As of the end of 2025, the Company's Board of Directors consisted of five men and one woman

As of the end of 2025, the Company's Supervisory Board consisted of three men and two women



The Company's management and supervisory bodies have the following structure: women account for 17% of the Management Board and 40% of the Supervisory Board. There are 6 executive members and 5 non-executive members. Due to the dualistic management structure, we present the percentage of independent members of the supervisory body, which is 60%. The Management Board and Supervisory Board do not include representatives of employees or other persons working for the Company.

Committees:

The Supervisory Board has three committees - the Audit Committee, the Remuneration Committee and the Nominating Committee. Each of them consists of three members elected by the Supervisory Board, from among whom, also by the Board, the chairman of the respective committee is selected. One of the committees' tasks is, among others, to oversee the management of the Group's economic, environmental and employee impacts.

Audit Committee - members have industry knowledge and skills, at least one is a financial specialist, and at least one meets the criteria for independence:

- Jorge Mora - Chairman of the Audit Committee,
- Iwona Sroka - Member of the Audit Committee,
- Rita Acciaioli Mendes Pais do Amaral - Member.

Nominating Committee - at least one member meets the criteria for independence:

- Iwona Sroka - Chairman of the Nominating Committee,
- Rita Acciaioli Mendes Pais do Amaral - Member of the Nominating Committee,

- Jorge Mora - Member of the Nominating Committee.

Remuneration Committee - at least one member meets the criteria for independence:

- Przemysław Budkowski - Chairman of the Remuneration Committee,
- Rita Acciaioli Mendes Pais do Amaral - Member of the Remuneration Committee,
- Jorge Mora - Member of the Committee.

Responsibility

The Group's Management Board approves the direction, scope of sustainability activities and goals, and reviews and oversees their integration with the organization's business objectives. In addition, it participates in the preparation of the non-financial report by approving, among other things, its structure, assumptions and scope of disclosures, and verifies the results of the double materiality assessment (DMA).

Management of the Group's ESG area reports directly to the CEO, as it covers all aspects of the organization. The CEO coordinates activities, assigns responsibility to designated individuals, and oversees key issues such as strategic development, risk management, ethics, compliance, environmental issues, taxonomy disclosures and double materiality.

Sustainability disclosure are discussed with relevant Management Board Members in face-to-face meetings and ongoing reviews. The Board also monitors sustainability risks. As part of the risk management process, regular meetings are held to review key challenges in this area.

During the reporting year, members of the Management Board did not participate in training sessions on ESG, corporate governance, ethics, or risk management. The Company plans to further develop competencies in these areas in future reporting periods, including through training sessions and meetings with experts and individuals responsible for these matters within the organization.

Sustainable Team

Since 2022, the Group has had an ESG Team under the responsibility of the Director of Risk Management and Sustainability, who reports directly to the CEO. ESG-related activities are carried out with the support of the departments responsible for environmental protection, human resources and HR, health, safety and quality management, liquidity, legal department and communications, among others. Those responsible for each area – environmental, social and management - meet periodically and report to the Group's Management Board.

The team's responsibilities include:

- implementation and coordination of sustainability strategies,
- supporting the achievement of sustainable development goals,
- supervision of the environmental area management system, including the environmental impact reduction program,
- attention to good relations with the business and social environment,
- reviewing, implementing, coordinating and enforcing social, environmental and climate sustainability policies, procedures and codes, as well as those related to corporate governance,
- advisory functions to managers on sustainability, working with internal experts.

The Chairman of the Management Board, who is responsible for oversight and management in the area of sustainability, is responsible for controlling the activities of the ESG Team.

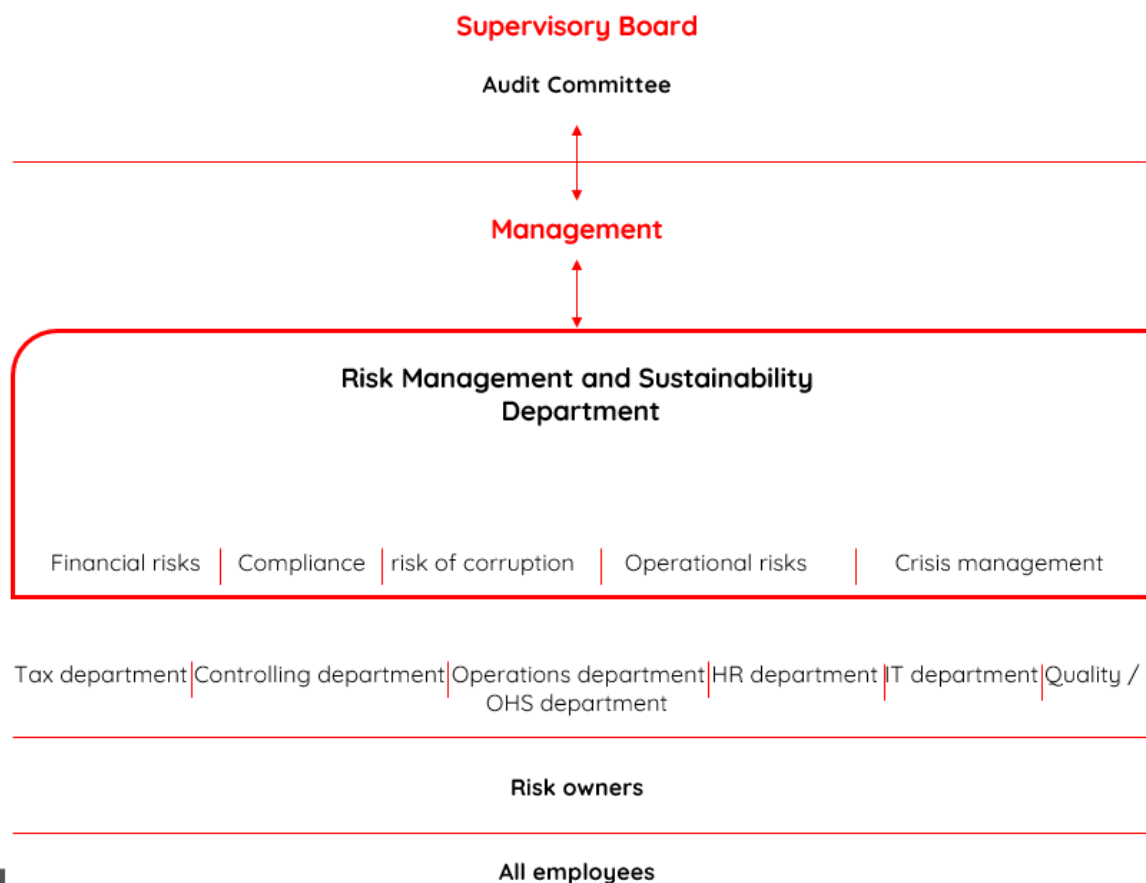
Risk management

The Eurocash Group has implemented a risk management system based on mechanisms and tools developed for the main business processes taking place within the Group and external factors affecting the Group. The risk management system is based on: identification, measurement and assessment of risk, monitoring of its level and reporting to management bodies, as well as assignment of responsibility within the Eurocash Group. Risk identification is carried out on an ongoing basis and at all levels of the organizational structure. Based on the risk assessment analysis, mechanisms are developed to minimize the consequences of undesirable events and financial losses. As part of the risk management process in the Group, regular meetings are held with the Management Board to discuss the most important issues in this area. The implemented solutions are subject to a unified assessment system, to which, depending on the result, appropriate actions addressing the identified risk are assigned. Continuous risk monitoring applies to both internal and external factors, including those related to social, employee, environmental, human rights, and corruption issues. Therefore, factors affecting the Group's operations, such as the war in Ukraine, the pandemic, wage pressure, financial costs, and others, are also analyzed.

The structure of the risk management system at Eurocash Group is based on the following pillars:

- Supervisory Board – which monitors the effectiveness and adequacy of the risk management system at Eurocash Group;
- Audit Committee – which operates within the Supervisory Board and is responsible for supervising internal control systems, risk management and internal audit systems, as well as financial reporting;
- Management Board – which supervises the risk management system by risk owners and sets the level of risk tolerance;
- Audit, Risk Management and Compliance Department – which coordinates the risk management process by risk owners, monitors compliance with standards within the Group and initiates corrective actions. The Audit, Risk Management and Compliance Department reports directly to the President of the Management Board.

Figure 8. Management Board Structure



[GOV-2] Responsibility for implementation of sustainability strategy

Sustainability, which combines economic, social and environmental aspects, requires involvement at various levels of the organization, from top management to executive employees. Management and supervisory bodies are informed about sustainability issues at periodic meetings regarding, among other things, assessments of the risk analysis system of individual areas affected by risks, impacts and opportunities. Management of risks related to a particular area is carried out by individual units in the structure, and it is up to them to take responsibility for risk management. In the case of extraordinary or highly significant risks, management is subject to the assessment of the Management Board, which assigns responsibility to those appointed to each area.

Responsibility for managing sustainability impacts, risks and opportunities on the Group's Management Board is shown in the table:

Table 3. Responsibilities of the Management Board

Responsibility for managing impacts, risks and opportunities		Area
CEO	Pawel Surówka	Mitigation to climate change
CEO	Pawel Surówka	Energy efficiency and emissions
CEO	Pawel Surówka	Countering corruption and bribery
CEO	Pawel Surówka	Whistleblower protection
CEO	Pawel Surówka	Business ethics
CEO	Pawel Surówka	Risk management system

Responsibility for managing impacts, risks and opportunities		Area
Board Member for Finance	Piotr Nowjalis	Payment practices
Board Member for Finance	Piotr Nowjalis	Security of personal data
Board Member for Human Resources	Katarzyna Kopaczewska	Working conditions, employment, education, employee rights, work - life balance, diversity and other issues related to your own employees
Board Member for Human Resources	Katarzyna Kopaczewska	Education of franchisees
Board Member for Human Resources	Katarzyna Kopaczewska	Biodiversity, resource use, and a circular economy
Board Member for Commercial Procurement	Marcin Celejowski	Relationships with suppliers
Board Member for Wholesale Sales	Tomasz Polanski	Customer relations
Board Member for Digitization	Paweł Trocki	Cyber Security
Board Member for Digitization	Paweł Trocki	Responsible market and marketing practices

In 2026, the Management Board unreservedly approved the revision of the double materiality analysis, one of the key elements of which was a review of impacts, risks, and opportunities, which the Management Board deemed to be fully consistent with the Company's business model and market conditions prevailing in 2025.

[GOV-3]

The Group has a Remuneration Policy for Members of the Management Board and Supervisory Board of Eurocash S.A.. It defines the principles of remuneration of members of the highest management bodies. The remuneration and financial objectives of the Members of the Management Board and Supervisory Board are not directly linked to sustainability goals, including climate change issues, however, individuals reporting to the Members of the Management Board and their teams have established business objectives related to ESG issues.

Remuneration systems for senior executives are based on Mercer's methodology and include a base salary and an annual bonus tied to the achievement of annual business goals. Base salary is determined based on Mercer's class, market practices and the position's business goals.

[GOV-4] Due diligence statement

Table 4. Presentation of the Group's actual practices with regard to due diligence

Basic elements of the due diligence process	Points in the sustainability statement
Including due diligence in the governance, strategy and business model	S1-1
Collaboration with affected stakeholders in all key stages of the due diligence process	S1-2
Identification and assessment of adverse impacts	IRO-1, SBM-3
Taking action to reduce identified adverse impacts	S1-3
Monitoring the effectiveness of these efforts and provide relevant information in this regard	S1-17

1.6. Significant ESG impacts, risks and opportunities

Materiality assessment process

[IRO-1]

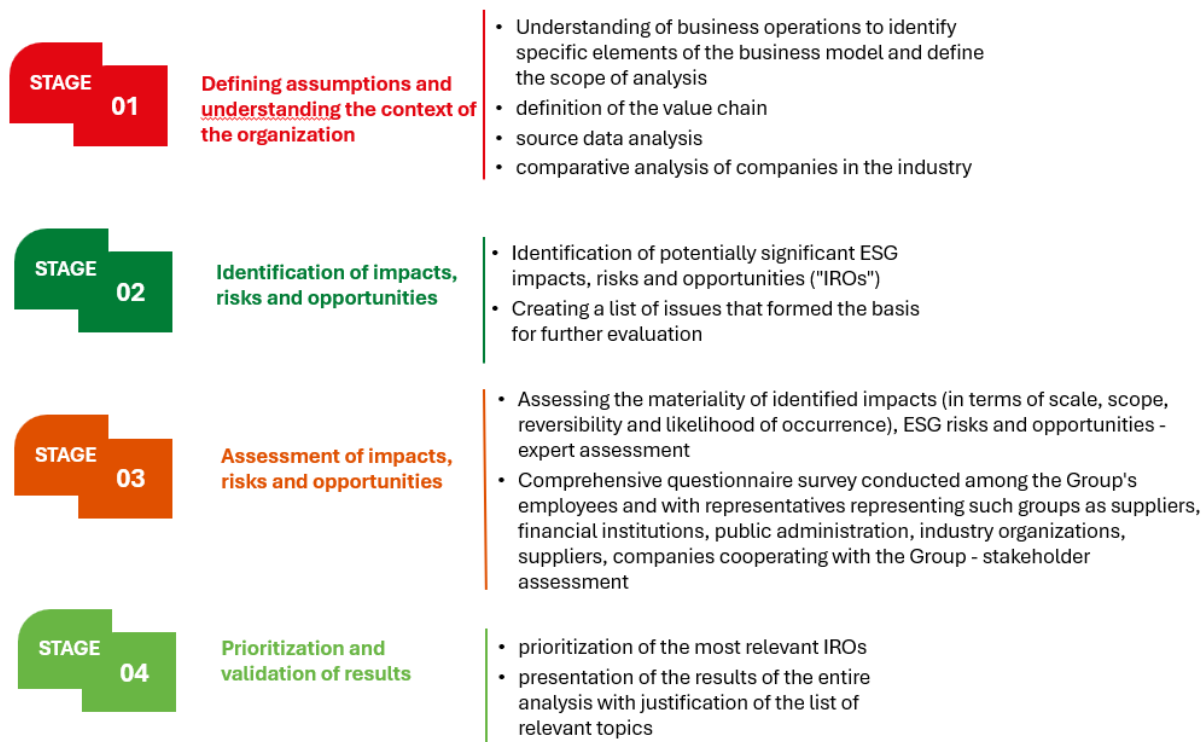
A materiality assessment process was conducted in 2022/2023 to identify key stakeholder groups and to identify the impacts that Eurocash Group's operations have on the environment and society. In 2024, the study was updated to fully comply with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). In 2025, a team of experts from the departments involved in preparing the report revised the double materiality analysis. It was agreed to slightly adjust the impact assessment and financial assessment, assuming no significant changes in the company's operations, business model, and market environment during the reporting period.

The double materiality analysis conducted took into account both the impact materiality perspective – the external impact of the Eurocash Group on areas of sustainable development, and the financial materiality perspective - the impact of external factors in the areas of environment, society and corporate governance affecting the Group. The study took into account the specifics of the FMCG industry, the business model, the value chain and the opinions of the Group's key stakeholders.

As a result of the analysis, a list of sustainability issues that may arise in the Group's operations and its value chain was developed, along with the identification of impacts, risks and opportunities and an assessment of their materiality.

The diagram below shows the steps of the double materiality assessment performed:

Figure 9. Steps in the double materiality assessment (DMA) process



During the process, impacts, risks and opportunities arising from the company's own operations and upstream and downstream business relationships in the value chain were identified and evaluated in the short, medium and long term.

During the survey, by completing an online survey, representatives of relevant stakeholder groups had the opportunity to assess the relevance of issues and risks arising in relation to our business, which were used to develop recommendations after the survey. 840 stakeholders participated in the survey, including 551 employees.

As a result of the study, the following items emerged:

- 19 key sustainability disclosures,
- 8 significant risks and 3 opportunities in this area.

Impact materiality assessment

A sustainability issue is relevant from an impact perspective insofar as it relates to an individual's significant actual or potential positive or negative impacts on people or the environment in the short, medium or long term.

Each identified impact was classified as:

- positive/negative,
- and actual/potential.

Then, in accordance with an internal expert methodology based on ESRS standards, materiality was assessed based on qualitative criteria including:

- scale,
- scope,
- irreversible nature (only in the case of negative impact),
- and the probability of occurrence,

assigning the appropriate weight to each criterion on a scale of 1 to 5, where 1 is the least and 5 is the greatest strength of influence.

In accordance with the ESRS guidelines, the principle that assessing the severity of an impact takes precedence over its likelihood has been applied when assessing potential negative impacts on human rights. To determine which topics are material, a materiality threshold was established in an expert manner with the greatest care and transparency, below which topics were considered irrelevant.

The process of identifying, assessing, prioritizing and monitoring the Eurocash Group's potential and actual impacts on people and the environment was conducted based on the due diligence process set forth in the international instruments of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

Financial materiality assessment

A sustainability issue is material from a financial perspective if it has, or could reasonably be expected to have, a materiality financial impact on the entity.

For the identified impacts, the possible risks and opportunities that may occur in connection with a given impact and affect the Eurocash Group's financial position, financial results, cash flows, access to financing or cost of capital are identified.

Analogous to the impact assessment, in accordance with an internal expert methodology based on ESRS standards, materiality was assessed based on qualitative criteria including:

- scale,
- and the probability of occurrence,

assigning the appropriate weight to each criterion on a scale of 1 to 5, where 1 is the lowest and 5 is the highest impact.

In order to identify relevant topics as before, a materiality threshold was established, below which topics were considered irrelevant.

Issues that were significant from at least one impact and/or financial perspective were considered to be material issues that warrant disclosure of sustainability information.

The Management Board actively participated in the materiality study, was informed of the results of the study, set strategic directions and approved the list of material disclosures, and the Supervisory Board oversaw the process.

Significant risks related to sustainability issues have been included in the list of risks maintained at the Group.

The validity of the materiality process conducted is three years.

Relevant stakeholders

[SBM-2]

Eurocash stakeholders are identified both at the level of the Group as a whole and in individual business units. In order to identify key groups, the power of influence is studied in a two-way dimension: the Eurocash Group's impact on stakeholders, as well as their impact on the Group. The result of the activities is a stakeholder map, based on which we have identified the key stakeholder groups that have the greatest influence on the company's operations and that are affected by the company in some way.

Based on a review of internal and external documentation, and making the most of business expertise and active business relationships, consultations within the organization's ESG management team and key business units, the business environment was analyzed (so-called industry benchmarking - comparison with other organizations) and Eurocash Group stakeholders were identified.

Stakeholders:

- Employees
- Suppliers and subcontractors of products and services
- Shareholders
- Customers
- Consumers
- Other stakeholders:
 - Local communities and NGOs
 - Environment
 - Facility owners
 - Other contractors
 - Competition
 - Other Eurocash companies
 - Financial institutions
 - Education sector: universities and trade schools
 - Industry and consumer organizations
 - Certifying organizations
 - Media
 - Media and advertising agencies
 - Research organizations
 - Public administration
 - Environmental institutions

In 2023, a working meeting of the ESG team determined the materiality of stakeholders, examining the strength of influence in a two-way dimension, namely:

- The strength of the Group's impact on the stakeholder,
- The strength of the stakeholder's influence on the Group.

Dialogue with stakeholders is carried out through various channels of communication. In addition to communication at the Group level, each department or business unit develops its own most effective way of building relationships, exchanging opinions and information. Dialogue with stakeholders is included at

both the operational and strategic levels. In the former case, stakeholder opinions help to develop new solutions that best meet the needs of the audience.

Information obtained through communication processes was used in the development of the Business and Sustainability Strategy. The Management Board and the Supervisory Board are informed periodically on the information obtained from stakeholders.

Table 5. The Group's methods of communication with important stakeholders

Relevant stakeholders	Forms of contact	Responsible entities
Employees	Intranet EC Live chats Employee Opinion Survey (in 2025, the study was not conducted) AUE learning platform Hotline Bulletin boards Business unit channels (radio, TV screens, newsletters) Consulting with employee representatives	HR Department Health and Safety Department Risk Management and Sustainability Department Eurocash Skills Academy
Suppliers	Ongoing communication Annual conference for suppliers Website	Central Purchasing Department Non-commercial Procurement Department Quality Department Individual companies Business units
Investors	Annual, semi-annual and quarterly reports Current reports Current communications Conferences Presentations Website	Strategic Projects Department*
Entrepreneurs	Ongoing communication NPS measurement system Newsletters Social and outreach campaigns Website Eurocash.pl platform AUE educational platform Survey of entrepreneurial development among Group customers	Individual companies Eurocash Skills Academy Communication Department
NGOs	Ongoing communication Cooperation on projects	Eurocash Group Foundation Employee Volunteer Coordinator Quality Department Communication Department Individual companies Business Units

*The department was renamed in 2025. Until 2024, it was known as the Investor Relations Department. Its area of responsibility has not changed.

Table 6. Group's relationship with significant stakeholders

Relevant stakeholders	Topics addressed and purpose of stakeholder engagement
Employees	Working conditions, adequate pay, equality and diversity, education and development, health, safety, security, health and safety at work and personal data, corruption, trust line, anti-bullying policy
Suppliers	Favorable business conditions, timely payment, transparent and fair business relations
Investors	Financial performance, implementation of business and sustainability strategy
Entrepreneurs	Working conditions, relations with franchisees, waste management and circular economy
NGOs	Working conditions, biodiversity, waste management and circular economy
Customers and consumers	Consumer inclusion, personal safety and information impact

Material impacts of sustainability

[SBM-3]

The materiality assessment conducted identified 19 sub-topics that are significantly affected by the Group (impact materiality) or that significantly affect the Group's operations (financial materiality).

The materiality of the impact (influence) took into account what the Group has or could have on the environment and people, including the impact on their human rights, related to its own operations and to all levels of the value chain, including through its products and services, as well as through its business relationships. The materiality assessment was made based on qualitative information.



Specified:

- strength of impact,
- scope of impact,
- reversibility of effects,
- likelihood of impact.

In the case of **financial materiality**, sustainability risks and opportunities with negative/positive financial effects that have or could have a significant impact on the entity's cash flow, access to financing or cost of capital in the short, medium or long term were examined.



Specified:

- probability,
- the strength of the potential financial effect.

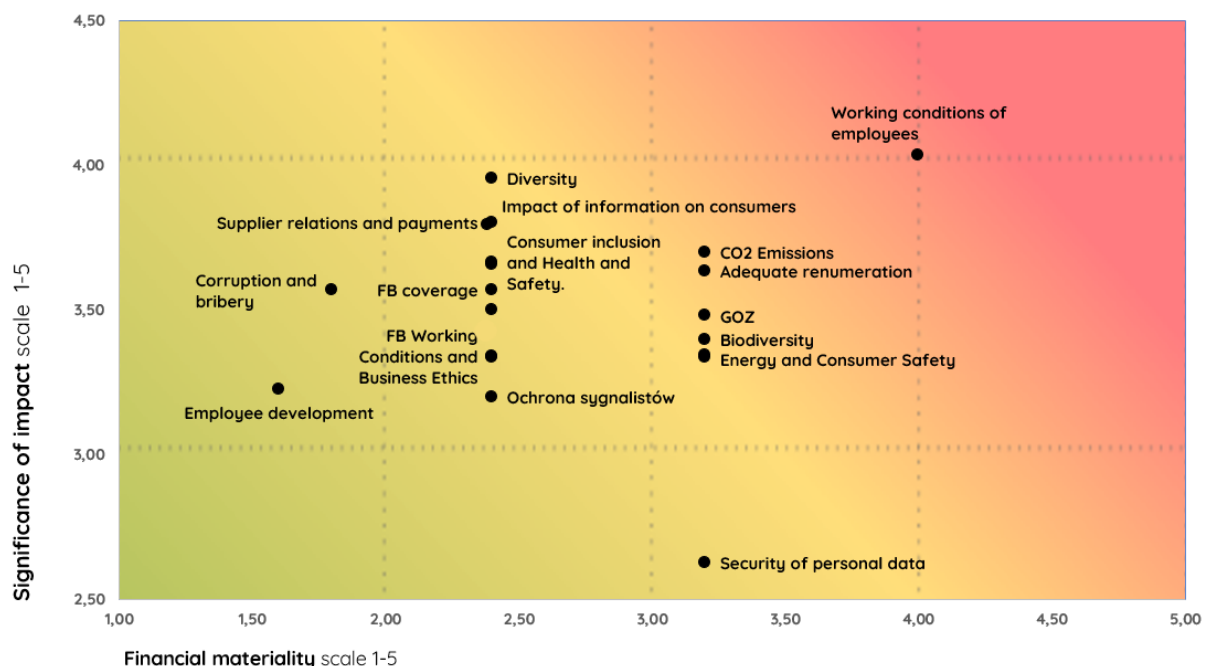
Table 7. Significant topics and description of influence (impact)

ESRS	TOPIC	NO.	SIGNIFICANT TOPIC	SUBTOPIC	PLACE OF INFLUENCE FORMATION	INFLUENCE (IMPACT)
E1	CLIMATE CHANGE	1	CO ₂ emissions	CO ₂ emissions	Upstream / Own operations / Downstream	CO ₂ emissions
						Reduction of CO ₂ emissions
		2	Energy	Energy consumption		Energy consumption
						Efficient energy consumption
E4	BIODIVERSITY	3	Biodiversity	Acquisition and use of critical raw materials	Upstream / Own operations / Downstream	Acquisition and use of critical raw materials
						Implementation of EUDR requirements for deforestation products
						Acquisition of products related to the risk of deforestation and land degradation
E5	CIRCULAR ECONOMY	4	Sustainable waste management and circular economy activities	Sustainable waste management and circular economy activities	Upstream / Own operations / Downstream	Production of packaging for private label products
						Sustainable waste management and circular economy activities
						Recovery of materials from sold private label and packaging products
						Waste generation
						Waste segregation
						Countering food waste: "Szanujemy, nie marnujemy" campaign
						Educating franchisees on SUP regulations and the deposit system and support the implementation of the deposit system
S1	OWN WORKFORCE	5	Working conditions of own employee resources	Employment	Custom operations	Employment-contracts
				Working Time		Employment - ATP
				Employee Opinion Survey		Hybrid work flexible working hours
						Automation of Time Records
						Employee Opinion Survey

ESRS	TOPIC	NO.	SIGNIFICANT TOPIC	SUBTOPIC	PLACE OF INFLUENCE FORMATION	INFLUENCE (IMPACT)	
S1	EMPLOYEES IN THE VALUE CHAIN	6	Adequate remuneration	Work-life balance		Promoting work-home balance (wellbeing)	
				Remuneration policy		Remuneration policy	Remuneration policy
		7	OHS	Occupational Health and Safety Management and Promoting a Culture of Safety;			Health and safety service including regular training and education of employees and promotion of safety culture
							Employee health
				Health and safety audit			
				Prevention of accidents and diseases			
		8	Gender equality and diversity	Gender equality and diversity			Wage gap
							Gender equality
		9	Security of personal data	Security of personal data			Promoting diversity
							Countering data security breaches in information systems
10	Development of own employee resources	Training and skills development		Data security and compliance with GDPR			
				Training offer			
S2	EMPLOYEES IN THE VALUE CHAIN	11	Working conditions in the value chain	Working conditions at suppliers	Upstream / Downstream	Implementation of regulations included in the Code for suppliers	
				Working Conditions at Franchisees		Influencing franchisees	
				Data protection in the value chain		Process risk analysis and qualification of suppliers, franchisees for compliance with data protection regulations	
S4	CONSUMERS AND END USERS	12	Personal safety of consumers or end users	Personal safety of consumers or end users	Downstream	Impact on product quality and safety	
						Data security and compliance with GDPR	
		13	Impact of information on consumers or end users	Impact of information on customers			Sale of alcohol and tobacco products
							Product labeling
14	Consumer inclusion	Consumer inclusion		Availability of products and services including an extensive network of stores			
G1	BUSINESS PRACTICES	15	Business ethics and ESG management	Implement and promote ethics in the Group	Custom operations	Implementing and promoting ethics in the Eurocash Group	
						16	Protecting whistleblowers
		17	Supplier relations and payments	Relationships with suppliers			
						Supplier violations	
Regulating payments							
Late payments							

ESRS	TOPIC	NO.	SIGNIFICANT TOPIC	SUBTOPIC	PLACE OF INFLUENCE FORMATION	INFLUENCE (IMPACT)
		18	Relationships with franchisees	Relationships with franchisees		Entering into agreements with franchisees
						Support for the development of entrepreneurs
						Flexibility and adaptation to local conditions
		19	Corruption and bribery	Anti-corruption policies and control systems		Implement an anti-corruption policy and supplier control system

Figure 10. Matrix of important topics



Significant risks and opportunities and risk management system

[SBM-3] [GOV-5]

During the DMA risks and opportunities were identified and rated as significant. Appropriate management of them makes it possible to minimize negative events and counteract their adverse effects. This is followed by informed and strategic decision-making and optimization of resources. The resilience of the organization is increased because early detection of threats allows to prevent or effectively respond to them, minimizing negative effects, and the use of opportunities resulting from the materiality assesment can lead to innovation and a better market position. Eliminating potential problems before they occur reduces losses and improves business continuity. A transparent approach to risk and opportunity management builds trust with customers, partners and employees.

A total of 8 material risks and 3 opportunities were identified in the environmental and social areas. There are none in the corporate governance area.

Table 8. Risks and opportunities in area E

ESRS	Significant topic	Risk or opportunity	Description	How the risk or opportunity is managed
E1	CO ₂ emissions	Risks	<p>Transformational risks including regulatory, technological, reputational and market risks and associated costs, where failure to adapt to the new environment can contribute to loss of image and market value.</p> <p>Loss of business partners through failure to meet emissions requirements.</p> <p>Risks associated with suppliers not taking decarbonization measures.</p>	<p>Calculation of GHG emissions in all 3 scopes together with monitoring of the progress of emission reductions in relation to the Eurocash Group's decarbonization targets established under the SBTi initiative and being part of the Sustainability Strategy.</p> <p>Monitoring emissions and taking decarbonization measures is one of the principles of the implemented Sustainability Policy.</p>
	Energy consumption	Risks	<p>The risk of rising energy and fuel costs and the risk of disruptions in their supply (blackout). Uncontrolled energy and fuel consumption in buildings and transport fleet. The need to comply with regulations that require financial expenditures for investments.</p>	<p>Monitoring of energy and fuel consumption and costs, allowing conscious management of this area, identifying irregularities and taking appropriate action. Regular inspection and servicing of equipment and appliances, as well as energy audits.</p> <p>Rationalization of energy and fuel use is one of the principles of the implemented Sustainable Development Policy, while improving the energy efficiency of facilities is one of the goals of the Sustainable Development Strategy.</p> <p>Consistent investments are being made to reduce energy consumption and increase the share of energy from renewable sources.</p> <p>Ensuring the continuity of electricity supply to facilities by equipping key facilities with their own power generation sources (generators) and maintaining a network of mobile generator suppliers, thereby mitigating the risk of prolonged power outages disrupting business operations.</p>
E4	Acquisition and use of critical raw materials	Risks	<p>Risks related to the cost of adapting to new regulations or financial penalties in the event of non-compliance, as well as reputational risks as consumer awareness increases.</p> <p>Risk of supply chain disruption and customer loss</p>	<p>Critical raw materials issues are referenced in the Sustainable Development Strategy, under the fourth pillar: sustainable product-origin and resource consumption.</p> <p>It is planned to implement a purchasing policy for critical raw materials and products and for anti-deforestation.</p> <p>Design work is currently underway to develop logistics and procurement solutions and to ultimately establish a due diligence procedure for products covered by the EUDR.</p>

ESRS	Significant topic	Risk or opportunity	Description	How the risk or opportunity is managed
E5	Sustainable waste management and circular economy activities	Risks	<p>Lack of or limited access to raw materials for private label packaging.</p> <p>Risk of increased costs of: waste management, including due to lack of or inadequate segregation of recyclable materials; packaging and thus final private label products, which translates into their profitability; fee for taking over the recovery organization's obligation to carry out recovery and recycling of packaging waste.</p> <p>Image risk in terms of lack of understanding and negative reaction from customers (clients).</p> <p>Risk of losing customers due to lack of profitability, significant decrease in turnover and profit in case of deposit system</p> <p>Risk of financial penalties due to: failure to comply with legal requirements for packaging (e.g. rPET); failure to achieve appropriate levels of recovery and recycling of packaging waste improper handling of waste.</p>	<p>Waste and circular economy issues are part of the Sustainable Development Strategy.</p> <p>The waste management system is carried out in accordance with established policies and procedures.</p> <p>Continuous optimization of inventory management at Group locations.</p> <p>The Group has established a working team on the deposit system, which is working to develop the most optimal solution for implementing the system at its units and franchisees.</p> <p>Cooperation with NGOs or non-governmental organizations involved in food donation.</p>
		Opportunity	<p>Use of alternative forms of packaging.</p> <p>Increase in revenue from the sale of recyclable materials and recycling documents.</p> <p>Reduction in the cost of contracts with recovery organizations for taking over the obligation to recover packaging.</p> <p>Image, including improvement of relations and cooperation with franchisees.</p> <p>Building competitive advantage of customers - increase in turnover and profits.</p> <p>Increased customer loyalty and comprehensive support for the purchasing process.</p>	<p>Establishment of cooperation with recovery organizations to take over packaging recovery obligations.</p> <p>Implementation of a deposit system in all locations, including those not covered by the statutory obligation to apply it.</p>

Table 9. Risks and opportunities in area S

ESRS	Significant topic	Risk or opportunity	Description	How the risk or opportunity is managed
S1	Working conditions of own employee resources	Opportunity	Opportunity related to job security. Has an impact on: increasing employee commitment and loyalty, improving employer image, reducing staff turnover, attracting qualified employees. Staffing stability facilitates long-term planning and anticipation of the Group's needs including professional development of employees and achieving better results.	Insertion of goals into the business strategy and strategy. Group's sustainable development. Development of organizational culture. Extensive training offer. Friendly and safe working conditions. Promoting work-home balance.
	Adequate pay	Risks	Risks related to wage pressures, labor shortages and the loss of key personnel.	Transparent and up-to-date compensation policy based on Mercer methodology. Implementation of HR strategy. Taking into account the specifics of the business unit, segment or job group in the compensation policy. Total Rewards concept. Cyclical review of remuneration. Study of the Effectiveness of Remuneration Systems. Searching for solutions to remuneration policies.
		Opportunity	Implementation of an adequate remuneration policy. Attractiveness in the labor market. Top Employer Certificate. Flexible cost management.	Adequate remuneration policies and HR strategy make the Group more attractive to the best candidates in the labor market, which increases the chances of hiring highly qualified professionals. Strengthening employer branding. Introducing elements of variable remuneration.
	Security of personal data	Risks	Risk of data security breaches in information systems. Significant financial and reputational consequences.	Establish an IT Security team. Implementation of IT security policies and procedures. Technical, administrative and physical safeguards. Monitoring of security incidents and vulnerabilities. Testing for resilience. Training on information security and data protection.
S4	Personal safety of consumers or end users	Risks	Reputational risk due to the sale of alcohol and tobacco products to minors. Financial risks related to: a) the possibility of financial penalties for non-compliance with regulations b) loss of licenses c) illegal or misleading advertising, which may be considered to violate the collective interests of consumers.	Constant control of the validity and type of concessions. Development of manuals for business.
	Personal safety of consumers or end users	Risks	Risk of personal data security breach. Significant financial consequences. Loss of reputation and customers.	Implementation of legal obligation to handle personal data. Developing a series of policies and procedures on RODO. Reviewing privacy policies. Training employees on data protection. Undertaking a rapid response to any reports of potential violations. Ensuring that customers' rights can be exercised to delete, limit or amend their processed data. Applying technical protection measures. Processing data in accordance with its authorization and with due diligence. Audits of processes and processors. Control mechanisms. Evaluation of contractors before entering into cooperation.

[SBM-3] Resilience of the strategy and business model, and time horizons

We define resilience as an organization's ability to maintain operational continuity, market value, and lasting relationships with stakeholders. We assess the resilience of the strategy by taking into account the sector's specific characteristics: low margins, high inventory turnover, price pressure, responsibility for franchisee relations, consumer sensitivity, and regulatory volatility. The 2023–2025 business strategy includes key initiatives without specifying specific timeframes, including:

- a flexible sales model based on cost synergies – omnichannel,
- the development of franchises and partnerships,
- the integration of systems and operations,
- the expansion of the POS network for local stores,
- the development of e-commerce sales,
- the launch of loyalty programs,
- a stable financial position.

Our goals in the area of sustainable development focus on:

- reducing greenhouse gas emissions,
- supporting franchisees in the energy transition,
- obtaining Top Employer certification,
- continuing our training program through the AUE platform.

The Company has not identified any current and does not anticipate any significant financial effects of material risks and opportunities on its financial position, financial results, or cash flows. At the same time, it does not see any significant risks or opportunities that could involve a significant risk of a material adjustment to the carrying amounts of assets and liabilities in the next annual reporting period.

There have been no significant changes in the Group's impacts, risks, and opportunities compared to the previous reporting period.

1.7. ESRS compliance**[IRO-2]**

In the course of the materiality analysis conducted, ESRS-2 *Pollution* was subjected to in-depth analysis, which was ultimately deemed not material to the organization. Eurocash Group's operations are primarily associated with the emission of pollution of air resulting from the combustion of fuels in transportation vehicles and heating sources, such as dust (total dust, PM10, PM2.5) carbon monoxide, nitrogen oxides and sulfur oxides. However, these are not substances of potential concern and of particularly high concern as well as the emission levels for each type of pollution do not exceed the applicable threshold value specified in Annex II of Regulation (EC) No. 166/2006.

Table 10. ESRS compliance

Disclosure number	Name of disclosure	Chapter in the report
ESRS 2	GENERAL DISCLOSURE	
BP-1	General basis for making sustainability statements	1.1.
BP-2	Disclosure of information with respect to special circumstances	1.1.
GOV-1	The role of administrative, management and supervisory bodies	1.5.
GOV-2	Information provided to the entity's administrative, management and supervisory bodies and the sustainability issues they undertake	1.5.
GOV-3	Integrating sustainability-related outcomes into incentive schemes.	1.5.
GOV-4	Due diligence statement	1.5.

Disclosure number	Name of disclosure	Chapter in the report
GOV-5	Risk management and internal controls over sustainability reporting	1.6.
SBM-1	Strategy, business model and value chain	1.2., 1.3., 1.4.
SBM-2	Stakeholder interests and opinions	1.4.
SBM-3	Significant influences, risks and opportunities and their interrelationship with the strategy and with the business model	1.6., 2.1., 2.2.
IRO-1	Description of processes to identify and assess significant impacts, significant risks and significant opportunities	2.1., 2.2.
IRO-2	ESRS disclosure requirements covered by entity's sustainability statement	1.7.
ESRS E1	CLIMATE CHANGE	
E1-1	Transition plan for climate change mitigation	2.1.
E1-2	Policies related to climate change mitigation and adaptation	2.1.
E1-3	Actions and resources in relation to climate policy	2.1.
E1-4	Climate change mitigation and adaptation goals	2.1.
E1-5	Energy consumption and energy mix	2.1.
E1-6	Gross Scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions	2.1.
E1-7	Greenhouse gas removal and mitigation projects financed with carbon credits	2.1.
E1-8	Internal determination of greenhouse gas emission fees	2.1.
E1-9	Anticipated financial impacts from significant physical and transition risks and potential climate-related opportunities	Omission of disclosures according to Quick-Fix
ESRS E4	BIODIVERSITY	Omission of disclosures according to Quick-Fix
SBM-3	Significant influences, risks and opportunities and their interrelationship with the strategy and with the business model	-
IRO-1	Description of processes to identify and assess significant impacts, significant risks and significant opportunities	-
E4-1	Transition plan and integration of biodiversity and ecosystems into strategy and business model	-
E4-3	Activities and resources related to biodiversity and ecosystems	-
E4-4	Targets related to biodiversity and ecosystems	-
E4-5	Impact indicators related to biodiversity and ecosystem change	-
E4-6	Anticipated financial impacts from biodiversity and ecosystem risks and opportunities	-
ESRS E5	CIRCULAR ECONOMY	
E5-1	Policies related to resource use and the circular economy	2.2.
E5-2	Activities and resources related to resource utilization and the circular economy	2.2.
E5-3	Targets related to resource utilization and a circular economy	2.2.
E5-4	Resources introduced into the organization	2.2.
E5-5	Resources drained from the organization	2.2.
E5-6	Anticipated financial impacts from impacts, risks and opportunities related to resource use and the circular economy	2.2.
ESRS S1	PERSONS PROVIDING WORK FOR THE COMPANY	

Disclosure number	Name of disclosure	Chapter in the report
S1-1	Policies related to own workforce	3.1.A., 3.1.B., 3.1.D., 3.1.F., 3.1.G., 3.1.H.
S1-2	Procedures for working with your own employees and employee representatives on influences	3.1.D., 3.1.D., 3.1.G., 3.1.H.
S1-3	Processes for leveling negative influences and channels for reporting problems by unit employees	3.1.B., 3.1.D., 3.1.G., 3.1.H.
S1-4	Taking action on significant influences on its own workforce and using approaches to mitigate significant risks and take advantage of significant opportunities related to its own workforce, and the effectiveness of these actions	3.1.A., 3.1.C., 3.1.D., 3.1.G., 3.1.H.
S1-5	Objectives for managing significant negative impacts, increasing positive impacts, and managing significant risks and significant opportunities	3.1.C., 3.1.D., 3.1.H.
S1-6	Characteristics of the unit's employees	3.1.E.
S1-7	Characteristics of non-employees who are the entity's own employees	3.1.E.
S1-8	Scope of collective bargaining and social dialogue	3.1.F.
S1-9	Diversity indicators	3.1.A.
S1-10	Adequate wages	3.1.F.
S1-11	Social protection	3.1.F.
S1-12	People with disabilities	3.1.F.
S1-13	Indicators for training and skills development	3.1.G.
S1-14	Occupational health and safety indicators	3.1.H.
S1-15	Indicators of work-life balance	3.1.D.
S1-16	Wage indicators (wage gap and total compensation)	3.1.F.
S1-17	Incidents, complaints and serious human rights impacts	3.1.B.
ESRS S2	EMPLOYEES IN THE VALUE CHAIN	Omission of disclosures according to Quick-Fix
S2-1	Policies related to employees in the value chain	-
S2-2	Collaborative processes with those doing work in the influencer value chain	-
S2-3	Processes for leveling negative influences and channels for employees to report problems in the value chain	-
S2-4	Addressing significant impacts on value chain performers and applying approaches to manage significant risks and opportunities related to value chain performers and the effectiveness of these actions	-
S2-5	Objectives for managing significant negative impacts, increasing positive impacts, and managing significant risks and significant opportunities	-
ESRS S4	CONSUMERS AND END USERS	Omission of disclosures according to Quick-Fix
S4-1	Policies related to consumers and end users	-
S4-2	Influencer collaboration processes with consumers and end users	-
S4-3	Remediation processes for negative impacts and channels for consumers and end users to report problems	-
S4-4	Addressing significant consumer and end-user impacts and applying approaches to manage significant risks and capitalize on significant consumer and end-user opportunities, and the effectiveness of these actions	-
S4-5	Objectives for managing significant negative impacts, enhancing positive impacts, and managing significant risks and significant opportunities	-
ESRS G1	CORPORATE GOVERNANCE	

Disclosure number	Name of disclosure	Chapter in the report
GOV-1	The role of administrative, supervisory and management bodies	1.5.
G1-1	Corporate culture and business policies	4.1., 4.2., 4.5.
G1-2	Supplier relationship management	4.4., 4.5.
G1-3	Prevention and detection of corruption and bribery	4.3.
G1-4	Confirmed incident involving corruption or bribery	4.3.
G1-6	Payment practices	4.5.

Table 11. List of data points included in cross-cutting standards and thematic standards that result from other EU legislation

Regulation	Disclosure requirement and related data point	Chapter number
ESRS 2 GOV-1	Gender diversity of board members point 21(d).	1.5.
ESRS 2 GOV-1	Percentage of board members who are independent point 21(e)	1.5.
ESRS 2 GOV-4	Due diligence statement point 30	1.5.
ESRS 2 SBM-1	Participation in fossil fuel activities point 40(d)(i)	1.2.
ESRS 2 SBM-1	Participation in chemical production activities point 40(d)(ii)	1.2.
ESRS 2 SBM-1	Participation in controversial weapons activities point 40(d)(iii)	1.2.
ESRS 2 SBM-1	Participation in tobacco cultivation and production activities point 40(d)(iv).	1.2.
ESRS E1-1	Transformation plan to achieve climate neutrality by 2050 point 14	2.1.
ESRS E1-1	Units excluded from the scope of reference indicators adapted to the Paris Agreement point 16(g).	Not applicable
ESRS E1-4	Greenhouse gas emission reduction targets point 34	2.1.
ESRS E1-5	Fossil energy consumption disaggregated by source (applies only to sectors with significant climate impacts) point 38	2.1.
ESRS E1-5	Energy consumption and energy mix point 37	2.1.
ESRS E1-5	Energy intensity linked to activities undertaken in sectors with significant climate impacts points 40-43	2.1.
ESRS E1-6	Scope 1, 2, 3 gross greenhouse gas emissions and total greenhouse gas emissions point 44	2.1.
ESRS E1-6	Gross greenhouse gas intensity points 53-55	2.1.
ESRS E1-7	Greenhouse gas removal and carbon credits point 56	2.1.
ESRS E1-9	Reference portfolio's exposure to physical climate risk point 66	Omission of disclosures according to Quick-Fix
ESRS E1-9	Disaggregation of monetary sums according to acute and permanent physical risk point 66(a)	Omission of disclosures according to Quick-Fix
ESRS E1-9	Location of significant assets with significant physical risk point 66(c)	Omission of disclosures according to Quick-Fix
ESRS E1-9	Distribution of the book value of real estate by energy efficiency classes point 67(c).	Omission of disclosures according to Quick-Fix
ESRS E1-9	Degree of portfolio exposure to climate-related opportunities point 69	Omission of disclosures according to Quick-Fix
ESRS E2-4	Amount of each pollutant listed in Annex II of the E-PRTR (European Pollutant Release and Transfer Register) emitted to air, water and soil, point 28	Not relevant
ESRS E3-1	Water and marine resources point 9	Not relevant

Regulation	Disclosure requirement and related data point	Chapter number
ESRS E3-1	Special policy point 13	Not relevant
ESRS E3-1	Sustainable practices in the seas and oceans point 14	Not relevant
ESRS E3-4	Total amount of water recycled and reused point 28(c).	Not relevant
ESRS E3-4	Total water consumption in m3 per net income from own operations point 29	Not relevant
ESRS 2 SBM-3-E4	Point 16(a)(i)	Not relevant
ESRS 2 SBM-3-E4	Point 16(b)	Not relevant
ESRS 2 SBM-3-E4	Point 16(c)	Not relevant
ESRS E4-2	Sustainable land/agriculture practices or policies point 24(b).	Omission of disclosures according to Quick-Fix
ESRS E4-2	Sustainable ocean/sea practices or policies point 24(c)	Omission of disclosures according to Quick-Fix
ESRS E4-2	Policies to combat deforestation point 24(d).	Omission of disclosures according to Quick-Fix
ESRS E5-5	Non-recycled waste point 37(d).	2.2.
ESRS E5-5	Hazardous waste and radioactive waste point 39	2.2.
ESRS 2 SBM-3-S1	Risk of incidents of forced labor point 14(f).	3.1.
ESRS 2 SBM-3-S1	Risk of incidents of child labor point 14(g).	3.1.
ESRS S1-1	Policy commitments to respect human rights point 20	3.1.A.
ESRS S1-1	Due diligence strategies for issues covered by the International Labor Organization's Core Conventions number 1-8, point 21	3.1.A.
ESRS S1-1	Procedures and measures for the prevention of human trafficking point 22	3.1.A.
ESRS S1-1	Policy or management system for prevention of occupational accidents point 23	3.1.H.
ESRS S1-3	Mechanisms for handling complaints point 32(c)	3.1.B.
ESRS S1-14	The number of work-related deaths and the number and rate of work-related accidents point 88(b) and (c)	3.1.H.
ESRS S1-14	Number of days lost due to injuries, accidents, fatalities or illnesses point 88(e)	3.1.H.
ESRS S1-16	Unadjusted gender wage gap point 97(a).	3.1.F.
ESRS S1-16	Excessive level of remuneration of the CEO point 97(b)	Not relevant
ESRS S1-17	Cases of discrimination point 103(a)	3.1.B.
ESRS S1-17	Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 104(a).	3.1.B.
ESRS 2 SBM-3-S2	Significant risk of child or forced labor in the value chain point 11(b).	Omission of disclosures according to Quick-Fix
ESRS S2-1	Policy commitments to respect human rights point 17	Omission of disclosures according to Quick-Fix
ESRS S2-1	Policies related to employees in the value chain point 18	Omission of disclosures according to Quick-Fix
ESRS S2-1	Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 19	Omission of disclosures according to Quick-Fix

Regulation	Disclosure requirement and related data point	Chapter number
ESRS S2-1	Due diligence strategies for issues covered by the International Labor Organization's Core Conventions 1-8, point 19	Omission of disclosures according to Quick-Fix
ESRS S2-4	Human rights issues and incidents related to upstream and downstream value chain point 36	Omission of disclosures according to Quick-Fix
ESRS S3-1	Human rights policy commitments, point 16	Not relevant
ESRS S3-1	Failure to comply with the UN Guiding Principles on Business and Human Rights, the ILO Principles, or the OECD Guidelines point 17	Not relevant
ESRS S3-4	Issues and incidents concerning respect for human rights point 36	Not relevant
ESRS S4-1	Policy relating to consumers and end-users point 16	Omission of disclosures according to Quick-Fix
ESRS S4-1	Failure to comply with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines point 17	Omission of disclosures according to Quick-Fix
ESRS S4-4	Issues and incidents concerning respect for human rights point 35	Omission of disclosures according to Quick-Fix
ESRS G1-1	United Nations Convention against Corruption point 10(b)	Not subject to reporting
ESRS G1-1	Protection of whistleblowers point 10(d)	4.2.
ESRS G1-4	Fines for violations of anti-corruption and anti-bribery laws point 24(a)	4.3.
ESRS G1-4	Anti-corruption and bribery standards point 24(b)	4.3.



E

Environment

ESG

2. ENVIRONMENT [E]

2.1. Climate change

Eurocash Group's operations are related to the use of energy and fuels in operating facilities and transportation, accompanied by the generation of greenhouse gas emissions that contribute to climate change. Aware of the materiality of the impact of our operations on the environment and climate, we have been taking measures to reduce negative impacts for years through the implementation of environmental policies and strategies, sustainable development, decarbonization, and relevant initiatives.

Policies related to climate change mitigation and adaptation

[E1-2]

The issues of combating climate change in the Eurocash Group, including our approach, the goals set, the directions of activities and the measures of implementation, are defined in the *Sustainability Policy* and the *Strategy "Together for Sustainable Development"* which complements and develops the goals of the ESG area as presented in the overall *Strategy of the Eurocash Group*.

The key principles in the *Sustainability Policy* that relate to climate protection are:

- Building environmental awareness among employees and partners throughout the supply chain,
- Considering the environmental criteria in decision-making and operational activities,
- Rational use of natural resources including water, energy and fuels,
- Monitoring the group's carbon footprint in all three scopes and take decarbonization measures.

The *"Together for Sustainability"* strategy includes ambitious decarbonization targets that the Group has prepared in response to the growing awareness of its business and the expectations of external stakeholders. The strategy also includes goals for improving the efficient use of energy in operational facilities and optimizing in the transportation of supplies by reducing the number of kilometers traveled. The result of implementing these measures is lower energy and fuel consumption, which translates into a reduction in greenhouse gas emissions.

In accordance with established principles, the Group has a monitoring system for energy and fuel consumption and a carbon footprint is calculated annually in 3 ranges, which allows us to better manage these areas.

Greenhouse gas emission reduction targets

[E1-4]

In 2022, Eurocash Group joined the Science Based Targets Initiative (SBTi), under which decarbonization targets through 2030 were set and approved in 2023.

The established targets commit us to reduce CO₂ emissions by no less than **47.7%** by 2030 in scope 1 and 2 emissions compared to 2020, and to engage major suppliers to set their own decarbonization targets by 2027 in scope 3.

The adopted decarbonization targets for 2030 were set as envisioned by the Paris Agreement, and aim to limit global warming to 1.5°C.

**As part of the SBTi initiative, greenhouse gas emissions were calculated in Scopes 1 and 2 and a decarbonization target was established for entities over which the Eurocash Group exercised operational control at that time. As of December 31, 2025, the established target in Scopes 1 and 2 covers all Group companies, excluding the following companies: Lewiatan Holding S.A.; Firma Rogala Sp. z o.o.; Inmedio Sp. z o.o.; Arhelan Sp. z o.o.*

Transition plan for climate change mitigation

[E1-1]

Setting decarbonization targets allowed us to identify areas and create a plan for reducing GHG emissions in the Eurocash Group with a 2030 outlook.

Eurocash S.A. and none of its subsidiaries have a transformation plan for climate change mitigation by 2050, it is planned to prepare such a plan by 2027.

Actions and resources in relation to climate policy

[E1-3]

The Eurocash Group has been taking action to mitigate climate change for many years by implementing projects that contribute to the reduction of CO₂ emissions in its operations, and by joining the global SBTi Initiative it has reaffirmed its commitment to combating climate change.

Key activities and projects implemented in the Eurocash Group that are levers for decarbonization:

- diversification of the sources of energy used in facilities towards increasing the share of green energy,
- modernization of cooling systems to gradually move away from high-carbon refrigerants,
- improvement of energy efficiency of operational buildings,
- optimization of fuel consumption in logistics.

According to our decarbonization strategy, the main lever for reducing greenhouse gas emissions will be the use of energy from renewable sources. In 2025, an evaluation of strategic activities will be conducted and their contribution to the decarbonization goal will be determined.

Table 12. Decarbonization measures taken in 2025

Action	Description
Renewable energy installations	As part of our ongoing efforts to develop our own renewable energy sources, we completed a key investment in the Distribution Center in Lublin, where a 564 kWp photovoltaic installation was launched. Additionally, we installed five micro-PV installations: three located in Cash & Carry halls and two in brick-and-mortar stores. Total green energy production from new installations in 2025: 768 MWh Avoided emissions in 2025: 442.9 t CO₂
Optimization of energy and fuel consumption in buildings	Investment implementation: <ul style="list-style-type: none"> - modernization of cooling systems in stores, warehouses, - replacement of lighting in stores and warehouses, - modernization of heating and ventilation systems in stores, warehouses, - replacement of branch equipment with better energy-rated equipment in stores and wholesalers.
	Monitoring and control of energy and fuel consumption at operational facilities.
	Rational management of energy consumption through implementation of good practices and education of users of operational facilities.
Replacement of refrigerants in cooling systems	Refrigerant replacement as part of a refrigeration system upgrade.
Optimizing fuel consumption in transportation	Implementation of logistics projects such as Hybrid and BackHaul, contributing to reduced mileage.

This report refrains from presenting detailed greenhouse gas emission reduction indicators for individual initiatives. This decision is dictated by the need to ensure the highest possible data reliability and the currently limited availability of technical parameters necessary for precise quantification of these effects. In the coming years, the Group will focus on implementing internal standards for collecting investment

data, which will enable comprehensive analysis and reporting of decarbonization effects in subsequent periods.

The investment activities undertaken required significant financial outlays, which are shown in the disclosures under Commission Delegated Regulation (EU) 2021/2178, activities 3.6, 7.3, 7.5 and 7.6 (Section 2.3).

In 2026, it is planned to continue modernization activities at the facilities, invest in its own renewable energy installations and continue projects in logistics.

The challenges in implementing decarbonization measures are financial aspects and market dynamics. On the other hand, failure to undertake them in the areas of buildings and transportation, which are the Companies' main assets, could jeopardize the achievement of greenhouse gas emission reduction targets (the so-called "emissions freeze").

As part of the reduction of Scope 3 emissions, which account for more than 90 percent of the Group's total generated emissions, we have taken steps to engage key suppliers in setting their own decarbonization targets.

We are systematically monitoring the progress of our partners' participation in the SBTi initiative, and in the coming years, we plan to intensify our support and verification activities, which is part of our strategy aimed at fully achieving the Group's adopted climate targets.

Risks and opportunities associated with climate change

[SBM3] [IRO1]

Climate change issues are a significant issue for the Eurocash Group, as demonstrated by the 2024 a double materiality analysis that assessed the impacts, risks and opportunities associated with this area.

Key impacts have been identified under the topic of climate change mitigation, these are greenhouse gas emissions and energy consumption. The risks and opportunities of these impacts are presented in *Table 8 Risks and Opportunities* in *Chapter 1.6*.

Eurocash Group's operations are associated with significant greenhouse gas emissions, which are generated throughout the value chain. Emissions from its own operations, i.e. Scope 1 and Scope 2, account for approx. 3% of the Group's total emissions, while the remaining approx. 97% are emissions generated upstream and downstream in the value chain, as a result of the type and scale of operations.

In 2023, Eurocash Group conducted an analysis of climate risks and opportunities based on two climate scenarios:

for temperatures below 2°C, which assumes that most of the Paris Agreement's goals will be achieved, consequently preventing the most extreme effects of climate change from occurring in the long term,

for a temperature of 4°C, which assumes that the effects of climate change will materialize as early as around 2030-2040.

Both scenarios were evaluated in the short term (until 2025), medium term (until 2030) and long term (until 2050).

The scenario analysis conducted in 2023 remains fully relevant for the revised time horizons: short-term (until the end of 2026), medium-term (until 2030), and long-term (until 2050). The key risks and their management strategies, identified in the initial analysis, remain relevant to the current business situation, allowing for their direct application in ongoing decision-making processes.

The risks were categorized in accordance with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), adopting a division into physical and transformational risks and determining their impact on the business - market, regulatory, reputational or technological.

Transformational risks - risks related to regulatory and technological changes, as well as social or economic sentiment, which are associated with the transition to a low-carbon economy.

Physical risks - risks related to the physical effects of climate change. These refer to the direct effects of climate change on the environment, infrastructure or human health. These risks can have significant financial and economic impacts, affecting asset values, insurance availability and the ability of companies to operate effectively. They are divided into:

- Sudden - such as heat waves, floods, fires, droughts and extreme weather events,
- Chronic - associated with rising global average temperature, sea level rise, loss of biodiversity.

The assessment of climate risks was based on a list of 30 environmental risks and hazards that could affect Eurocash Group's operations, finances or reputation. For each risk, the probability of occurrence (on a scale of 1 to 5), materiality and possible consequences (on a scale of 1 to 5) were determined. As a result of the analysis, five risks with a financial impact were classified as the most significant for the Eurocash Group. Most of the risks with a high probability of occurrence by 2025 and 2030 overlap.

Table13. Assessment of climate risks

Risks	Management methodology	Impact	Short horizon		Medium horizon 2°C scenario		Medium horizon 4°C scenario	
			Impact	Probability	Impact	Probability	Impact	Probability
Physical Risk of material loss or disruption of logistics processes due to sudden weather events. Extreme weather phenomena, such as intense storms or floods, occurring in countries from which the Eurocash Group imports products.	- Regular monitoring of weather events occurring in regions that are key from a value chain perspective. - Business Continuity Plan in case of sudden weather events. - Conducting business in warehouses that meet standards in accordance with Polish law. - Working with suppliers located in Poland, so that the most acute physical risks are not yet relevant.	Financial						
Transformational The risk of increased consumer pressure to both share information on the origin of individual products and the associated environmental impact. Thus, the risk of increased costs of obtaining product data and reputational risk if the Group fails to communicate them or publishes damaging and unconfirmed information by third parties.	- Analysis of market trends, including changes in the area of consumer preferences. Gathering information on the origin of individual products. - Analyzing the possibility of introducing products with lower or neutral environmental impact. - Implementing a decarbonization strategy and setting reduction targets in accordance with SBTi. Plan to involve key Eurocash suppliers in the process of building a decarbonization policy and reducing Scope 3 CO2 emissions.	Image/ Financial						

Risks	Management methodology	Impact	Short horizon		Medium horizon 2°C scenario		Medium horizon 4°C scenario	
			Impact	Probability	Impact	Probability	Impact	Probability
Physical The risk of increasing energy consumption and prices in the distribution and sales process. Rising temperatures, as a consequence of climate change, may induce increased demand for energy used in operational facilities. The risk may materialize even in the short term.	- Implementation of investments in the area of energy efficiency improvement. - Construction of own renewable energy generation sources. - Use of low-carbon energy source solutions (e.g. cPPAs).	Financial	Moderate	Moderate	Moderate	High	Moderate	High
Physical The risk of a prolonged drought could affect the limited availability of agricultural products. A decline in yields from agricultural production in regions relevant to the supply chain will translate into product availability and price. The risk materializes with varying intensity in many regions around the world, including Europe.	- Collaboration with various suppliers and diversification of the regions from which products are sourced. - A plan to engage suppliers in sustainable development activities, including climate change adaptation activities.	Financial	Moderate	Moderate	Moderate	High	Moderate	Moderate
Transformational The risk of an increase in the cost of capital and the risk of higher borrowing costs if Eurocash SA is insufficiently rated in the ESG category by financial entities.	- Activities related to the implementation of the decarbonization strategy. - Preparation of a long-term CO ₂ reduction plan with involvement of key suppliers. - Sustainability reporting, including information on progress in implementing CO ₂ reductions.	Financial	Moderate	Low	Moderate	Moderate	Moderate	High

Legend
 Impact/probability: Low Moderate High Very high

The process of assessing climate opportunities was carried out in the same way as in the case of assessing risks; market changes that may create opportunities for Eurocash S.A. and materialize in the short term were taken into account.

Opportunities were categorized in 5 areas: supporting corporate resilience, resource efficiency, market trends, and from the energy sources and products and services area. Of all the identified climate opportunities, 6 were selected that are most relevant to the Group and fit into its strategic pillars.

Table 14. Climate Opportunities

Opportunities	TCFD Category	Factors enabling materialization and potential impact
Implementation of products with lower or neutral environmental impact	Products and services	Increased demand for pro-environmental products driven by changing purchasing trends and consumer preferences. Taking advantage of such an opportunity can translate into a reduction in Scope 3 CO ₂ emissions and the adaptation of product offerings to new consumer demands.
Use of low-carbon energy solutions, such as cPPAs	Sources	With such measures, it is possible to lower costs and reduce exposure to future increases in coal energy prices and reduce high CO ₂ emissions.
Reducing CO ₂ emissions in transportation	Market	Eurocash Group S.A. can set emission standards for carriers - both in transport to end customers and in transport between distribution centers. Another solution is also the development of intermodal transport and low-emission solutions, as well as the implementation of sustainable transport methods.
Seeking suppliers that use sustainable practices and increasing the proportion of plant-based products on offer.	Products and services	Consumers are increasingly demanding the implementation of sustainable practices both at the organization level and in the supply chain. This is driving us to partner with new suppliers and implement new product offerings. Seizing this opportunity will allow us to meet consumer needs and create a market advantage.
Joint ESG activities	Market	Joint ESG activities can lead to improving our brand image and raising climate awareness. We plan to conduct educational workshops, undertake joint initiatives leading to the mitigation of risks and to reduce climate impacts.
Improving climate risk management	Resistance	Actions in this area will provide us with greater resilience and adaptability, as well as an increased ability to operate in different conditions. We anticipate that this will translate into a lower risk of financial loss and potentially lower insurance costs.

Despite the growing physical and transformational risks, climate change can also present opportunities for Eurocash Group S.A., and identifying and analyzing these opportunities can influence the organization's strategic development and enhance the resilience of its business strategy.

Energy consumption and energy mix

[E1-5]

Energy and fuel use in Group companies is related to the use of facilities (offices, stores, warehouses, distribution centers, loading centers) and transportation by vehicles (cars, vans and forklifts).

Total energy and fuel consumption in the Eurocash Group in 2025 was 315,266.03 MWh, including 311,909.88 MWh from non-renewable sources and 3,356.15 MWh from renewable sources.

Compared to 2024, total energy and fuel consumption decreased by 7.26%. This was primarily related to a decrease in natural gas and electricity consumption.

Electricity accounts for the largest share of consumption, covering 52.46% of total demand, intended to power installations and equipment in buildings (cooling, lighting, ventilation, air conditioning, charging batteries for carts and office equipment). The main energy carrier used for heating buildings is natural gas, accounting for 11.6% of total consumption, while the most popular fuel used in vehicles is diesel fuel with a 15.13% share of the Eurocash Group's total energy and fuel consumption.

Figure 11. Structure of energy and fuel consumption in Eurocash Group in 2025

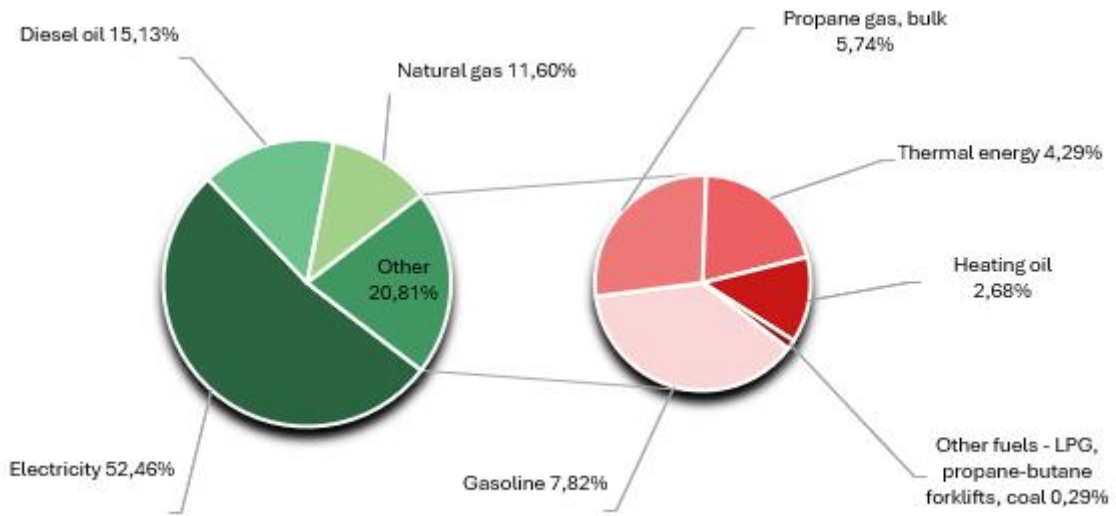


Figure 12. Structure of fuel consumption in transport of the Eurocash Group in 2025

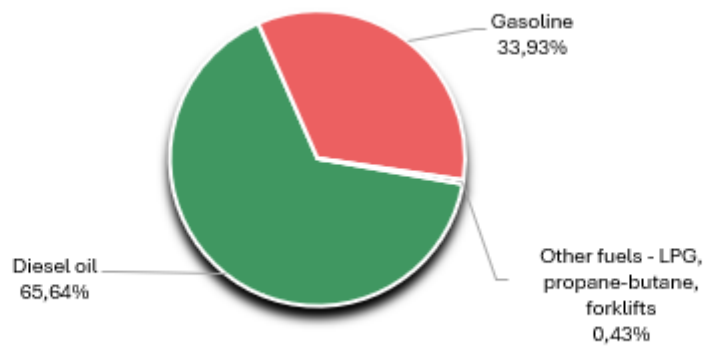


Figure 13. Structure of energy and fuel consumption in Eurocash Group buildings in 2025

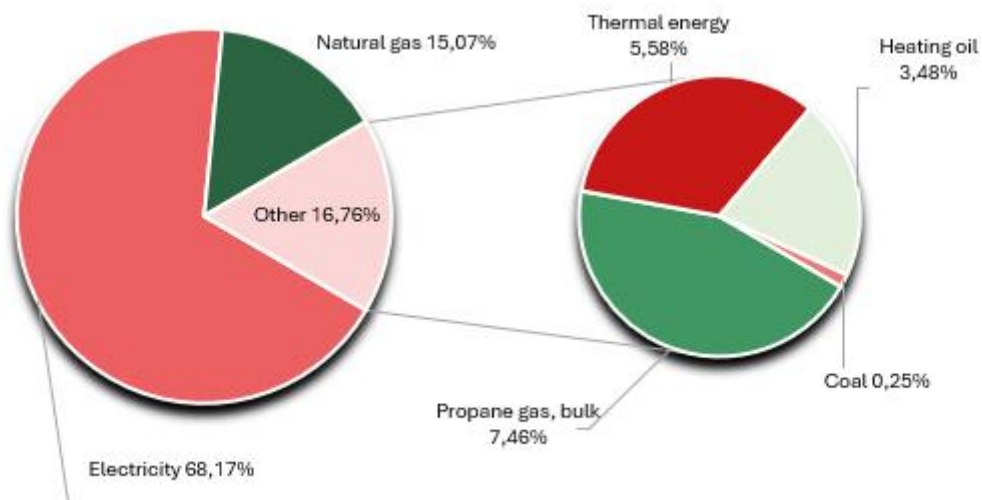


Table 15. Energy and fuel consumption

Energy and fuel consumption	Unit	2020	2024	2025	Y/Y change
Fuel consumption from coal and coal products	MWh	949,54	1 035,00	599,25	-42,10%
Fuel consumption from oil and petroleum products	MWh	110 192,32	107 775,44	99 176,27	+4.23%
Fuel consumption from natural gas	MWh	54 062,43	34 989,16	36 560,73	+4,49%
Fuel consumption from other fossil sources	MWh	0.00	0.00	0.00	-
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	MWh	234 991,76	193 201,11	175 573,62	-9.12%
Total energy consumption from fossil sources	MWh	400 196,05	337 000,72	311 909,88	-7.45%
Share of fossil sources in total energy consumption	%	100.00%	99.13%	98,94	-0.19pc
Energy consumption from nuclear sources	MWh	0.00	0.00	0.00	-
Share of energy from nuclear sources in total energy consumption	%	0.00	0.00	0.00	-
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal bio-waste, biogas, renewable hydrogen, etc.)	MWh	0.00	0.00	0.00	-
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	MWh	0.00	0.00	0.00	-
Consumption of renewable energy produced without fuel	MWh	No data available	2 929,56	3 356,15	+14,56%
Total renewable and low-carbon energy consumption	MWh	No data available	No data available	3 356,15	+14,56%
Total energy consumption from renewable sources	MWh	No data available	No data available	3 356,15	+14,56%
Share of renewable sources in total energy consumption	%	0.00	0,87%	1,06%	+0.19p.p
Total energy consumption	MWh	400 196,05	339 930,28	315 266,03	-7,26%

Energy intensity per net revenue

The activities carried out by the companies within the Eurocash Group belong to sectors with significant climate impacts according to Section G of Annex No. 1 NACE Rev. 2 of *Commission Delegated Regulation (EU) 2022/1288*.

The energy intensity index per net revenue at the Eurocash Group level in 2025 was 10.5 MWh/1 million PLN, 0.41% lower than last year.

Table 16. Energy intensity index based on net revenues

Energy intensity per net revenue	Unit	2024	2025	Y/Y change (%)
Total energy consumption of operations in sectors with significant climate impacts on net revenue.	MWh/1 million PLN	10.543	10.500	-0.41%

Greenhouse gas emissions

[E1-6]

Eurocash Group's greenhouse gas emissions are monitored in scopes 1, 2 and 3 from 2020.

The source of Scope 1 direct emissions is the combustion of fuels in stationary sources for heating, mobile sources, and the escape of refrigerants from air-conditioning and refrigeration equipment. Scope 2 indirect emissions are related to the purchase of electricity and heat for operating facilities. Scope 3 emissions accounting for the largest share of total emissions are other indirect emissions generated in the value chain.

Methodology, assumptions and data sources

Methodology: Emissions are calculated based on *Greenhouse Gas Protocol* methodology (GHG):

- Scope 1 and 2 in accordance with *The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard Revised*,
- Scope 3 under the *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*,

and in accordance with the guidelines of the European Sustainability Reporting Standards (ESRS).

Organizational boundaries of emissions reporting (control method): calculations include the parent company - Eurocash S.A. – and the Group companies. The parent company accounts for 100% of the greenhouse gas emissions of the companies included in the consolidated financial statements.

Operational limits of emissions reporting: calculations include direct emissions in Scope 1 and indirect emissions in Scopes 2 and 3.

Base year: 2020, the year chosen by the Eurocash Group as the base year for its decarbonization target.

Main sources of emission indicator data:

- National Center for Balancing and Managing Emissions, KOBiZE 2024,
- Central register of operators, CRO,
- Department for Environment, Food and Rural Affairs of the United Kingdom of Great Britain and Ireland, Defra 2025,
- EXIOBASE.

Changes made compared to previous years:

- The greenhouse gas emissions calculation method has been changed for Scope 3 categories:
 - o Category 1. Purchase of Goods and Services - to improve calculation accuracy, subcategory-level indicators have been used for the main categories where possible. This allows for a better reflection of the actual emissions intensity of purchased goods. Furthermore, the product weight estimation process has been improved in the absence of detailed data. The new estimation model is universal and used across all Group companies, allowing for standardized calculations of product weight.
 - o Category 7. Employee Commuting - a new, more precise methodology for calculating the carbon footprint for employee commuting has been implemented, using the results of an employee survey on commuting.
 - o Category 14. Franchises - compared to previous years, the scope of utility consumption indicators per square meter has been expanded to include additional energy carriers. This update was conducted based on the results of surveys collected among franchise locations.

Scope 1 and 2 emissions

Scope 1 and 2 emissions (market-based method) in 2025 amounted to 133,154.57 tCO₂e, representing 2.85% of Eurocash Group's total emissions with a 9.1% reduction from 2024 and 39.82% from the 2020 baseline.

Scope 1 and 2 emissions calculations were based on the amount of energy, fuel and refrigerant losses used by the Eurocash Group companies.

Under Scope 1:

- The amount of energy carriers and fuels consumed in stationary sources for heating, mobile sources (cars, forklifts) and generators: coal, fuel oil, natural gas, propane gas, PB, ON, LPG,
- The amount of refrigerant loss from air conditioning and refrigeration equipment.

Under Scope 2:

- The amount of electricity purchased,
- The amount of heat purchased.

For Scope 2, calculations of indirect emissions related to the purchase of electricity from the electricity grid and district heating network were made using the location-based and market-based methods. Calculations made according to the location-based method were based on the use of the average emission factor for the country published by the KOBIZE, while for the market-based method, emissions were calculated using the rates of electricity and heat suppliers to the Eurocash Group.

Scope 3 emissions

Scope 3 emissions in 2025 amounted to 4,545,254.9 tCO₂e, representing 97.15% of the Eurocash Group's total emissions with a 1.59% reduction from 2024 and a 17.03% reduction from the 2020 baseline.

Category 1: Purchase of goods and services: For emissions related to purchased goods, calculations were made on the basis of data on goods sold (excluding Intercompany sales). In the case of complete data on the mass of goods for some of the companies, an estimated data method was used. The mass volume of materials used was converted to emissions using emission factors from the DEFRA 2025 database, or, in the absence of these, from scientific studies.

Calculations of emissions related to purchased services were based on the collected data on services and the costs incurred on them assigned to each group. Estimates were made using the averaged data method using emission factors from Exiobase.

Category 3. emissions related to energy and fuels not included in Scope 1 and 2: Calculations were made based on Eurocash Group fuel and energy consumption data and emission factors from the DEFRA 2025 database. The analysis includes Well-To-Tank emissions for fossil fuels and emissions related to electricity transmission and distribution losses.

Category 4 Upstream transportation and distribution: the calculations included emissions related to transportation and distribution of goods in the Eurocash Group's supply chain, as well as courier, postal and transportation services. Road transport was included in the analysis using data on the volume of goods transported and average emission factors from DEFRA 2025 and Exiobase. In the absence of accurate distance data, an estimated data method was used. Also included in the calculations were transport-related Well-To-Tank emissions depending on the gross vehicle weight rating.

Category 5 Waste generated from operations: Calculations were made on the basis of data on the amount of waste generated by type at Eurocash Group companies. Emission factors from the DEFRA 2025 database were used to calculate emissions.

Category 7. Employees' commute to work: The emission calculation was based on the employment structure and the results of an employee survey on mobility (transport mode, fuel, distance, frequency). Users of company cars and employee buses were excluded from the total number of employees, and the survey data was extrapolated to the remaining group. Emission factors available in the DEFRA 2025 database were used, along with Well-to-Tank indicators.

Category 14 Franchising: calculations of emissions related to franchise operations not included in Scope 1 and 2 were based on estimates of the amount of energy utilities consumed in franchise stores, which account for the largest share of total emissions generated during operation of this type of facility. Estimates were made based on data on the retail space of the stores and the average utility consumption rates per m² of space. Compared to previous years, we expanded the scope of the designated indicators to include additional energy utilities. The calculation of average utility consumption rates per square m² floor space was based on a sample of data obtained through surveys from franchise locations. Emissions were calculated using emission indicators for a given energy carrier, using the DEFRA 2025 and KOBIZE databases.

Table 17. Gross Scope 1, 2 and 3 greenhouse gas emissions and total greenhouse gas emissions of the Eurocash Group in 2025

Category name	Unit	Base year (2020)	Comparative year (2024)*	Reporting year (2025)	Y/Y change (%)
Scope 1 greenhouse gas emissions					
Scope 1 gross greenhouse gas emissions	tCO ₂ e	47 842,68	46 556,06	37 131,77	-20,24%
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading schemes	%	0.00	0.00	0.00	0.00%
Scope 2 greenhouse gas emissions					
Gross Scope 2 greenhouse gas emissions by location-based method	tCO ₂ e	144 411,02	100 459,10	87 434,67	-12,96%
Gross Scope 2 greenhouse gas emissions by market-based method	tCO ₂ e	173 406,47	99 926,01	96 022,80	-3,91%
Significant Scope 3 greenhouse gas emissions					
Total indirect Scope 3 greenhouse gas emissions	tCO ₂ e	5 478 145,72	4 618 842,58	4 545 254,90	-1,59%
1. purchased goods and services	tCO ₂ e	4 774 810,89	4 076 029,01	4 029 802,47	-1,13%
1.a. Purchased Goods	tCO ₂ e	4 712 889,21	4 001 143,07	3 981 401,11	-0,49%
1.b. Purchased services	tCO ₂ e	61 921,70	74 885,94	48 401,37	-35,37%
3. fuel and energy activities (not included in scope 1 or 2)	tCO ₂ e	31 244,73	38 624,59	36 103,38	-6,53%
4. upstream transportation and distribution	tCO ₂ e	82 356,30	70 244,42	62 407,99	-11,16%
5. waste resulting from activities	tCO ₂ e	3 561,40	6 588,57	6 419,00	-2,57%
7. employee commute	tCO ₂ e	64 826,00	30 290,24	13 747,71	-54,61%
14. franchises	tCO ₂ e	474 755,70	397 065,74	396 774,34	-0,07%
Total greenhouse gas emissions					
Total greenhouse gas emissions (location-based method)	tCO ₂ e	5 670 399,42	4 765 857,73	4 669 821,33	-2,02%
Total greenhouse gas emissions (market-based method)	tCO ₂ e	5 699 394,88	4 765 324,64	4 678 409,47	-1,82%

* Data for 2024 were recalculated based on the improved calculation methodology for Category 1 (Purchased Goods). This change also affected the values in Category 4 (Transport and Distribution). This allowed for full consistency and comparability of data year-on-year (y/y).

Category 1 Purchased Goods - change from 3,967,183.82 to 4,001,143.07 tCO₂e

Category 4 Upstream Transport and Distribution - change from 62,764.38 to 70,244.42 tCO₂e

Figure 14. Share of Scope 1, 2 and 3 greenhouse gas emissions in 2025

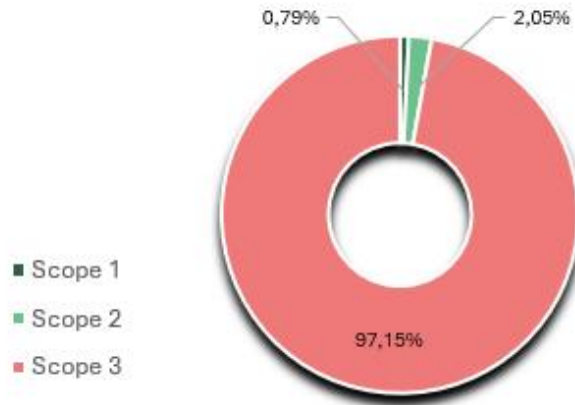


Figure 15. Share of Scope 1, 2 greenhouse gas emissions in 2025

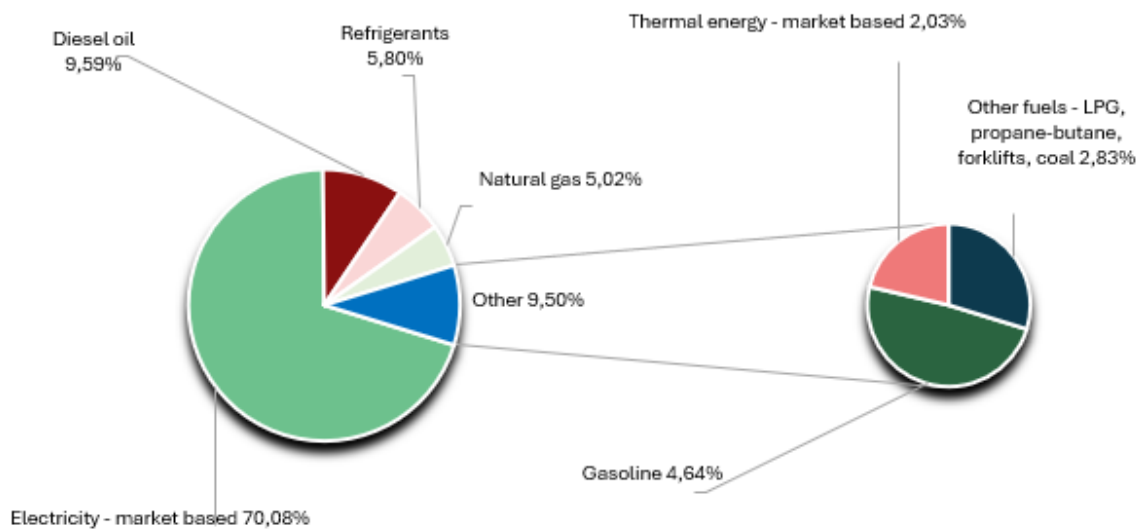


Figure 16. Share of Scope 3 greenhouse gas emissions in 2025

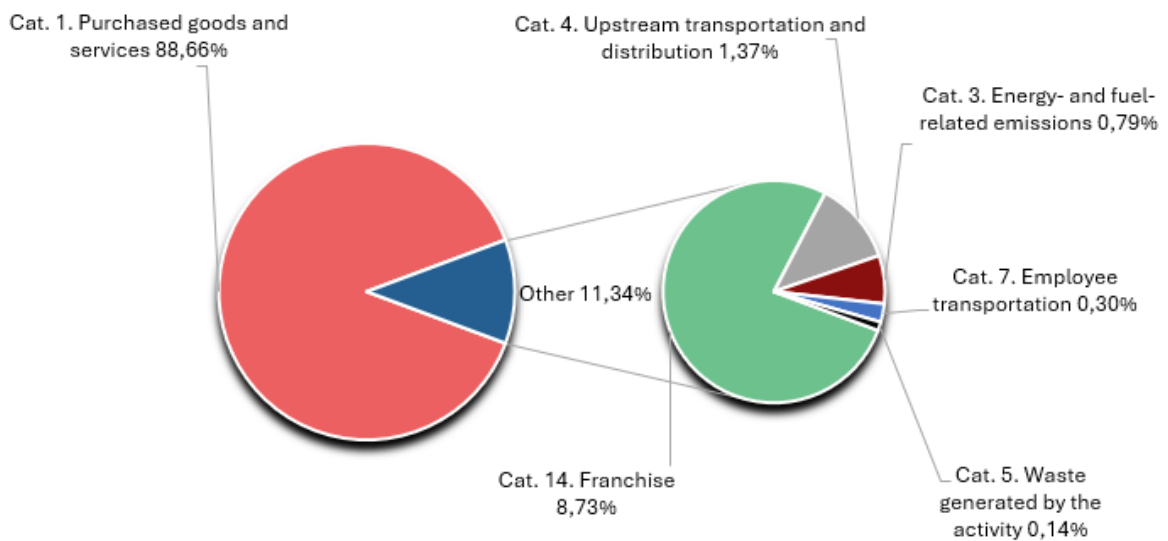
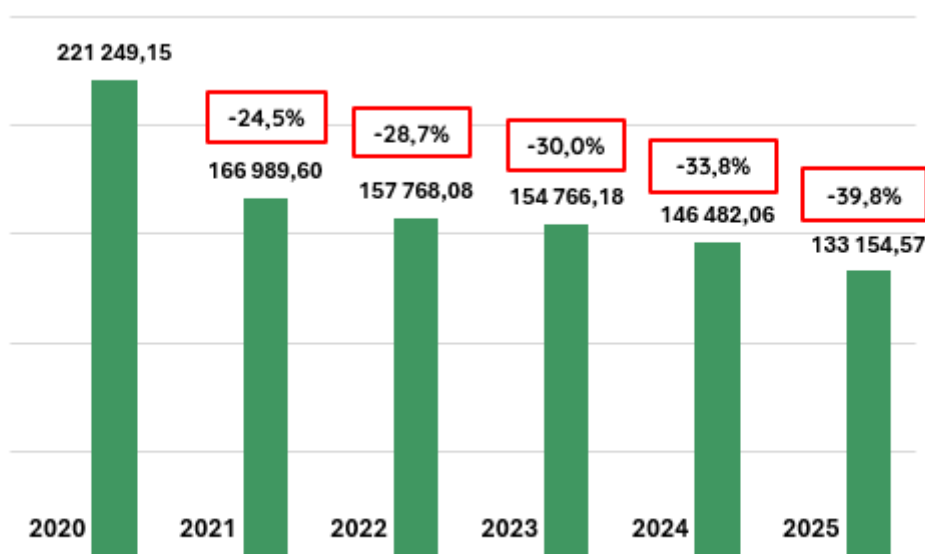


Table 18. Eurocash Group greenhouse gas emissions over the period 2020-2025

	Unit	2020	2021	2022	2023	2024	2025
Scope 1 greenhouse gas emissions	(tCO ₂ e)	47 842,68	48 799,50	48 784,29	46 883,07	46 556,06	37 131,77
Scope 2 location-based greenhouse gas emissions	(tCO ₂ e)	144 411,02	140 804,82	136 786,07	121 970,07	100 459,10	87 434,67
Scope 2 market-based greenhouse gas emissions	(tCO ₂ e)	173 406,47	118 190,10	108 983,79	107 883,11	99 926,01	96 022,80
Total greenhouse gas emissions 1+2 (location-based)	(tCO ₂ e)	192 253,70	189 604,32	185 570,36	168 853,14	147 015,15	124 566,44
Total greenhouse gas emissions 1+2 (market-based)	(tCO ₂ e)	221 249,15	166 989,60	157 768,08	154 766,18	146 482,06	133 154,57
Scope 3 greenhouse gas emissions	(tCO ₂ e)	5 478 145,72	5 443 889,30	5 545 869,66	4 972 328,75	4 618 842,58	4 545 254,90

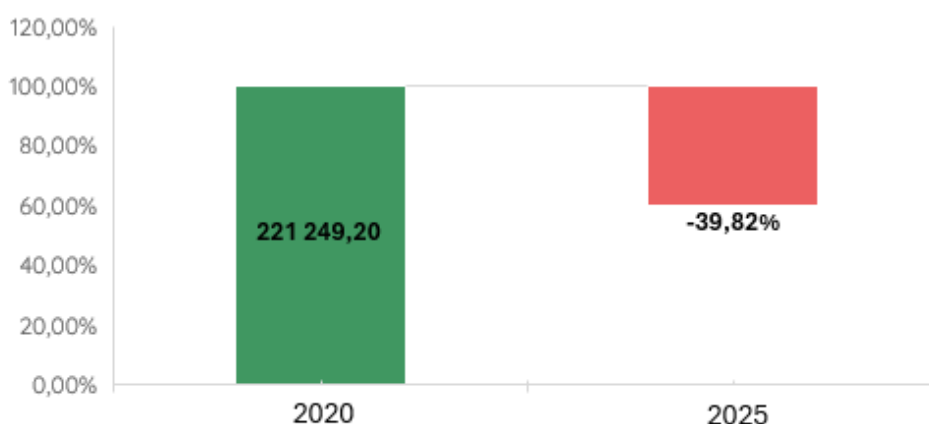
Figure 17. Scope 1,2 CO₂ emission reductions



Relative to the 2020 base year, the reported period noted:

- Reduction in Scope 1 emissions by 10,710.91 tCO₂e,
- Reduction in Scope 2 emissions by 77,383.67 tCO₂e,
- Reduction in Scope 3 emissions by 932,890.83 tCO₂e.

Figure 18. Change in emissions in 2025 compared to the base year 2020



The Eurocash Group's CO₂e emissions compared to the base year 2020 was **39.82%**.

Greenhouse gas emissions and decarbonization targets established under SBTi

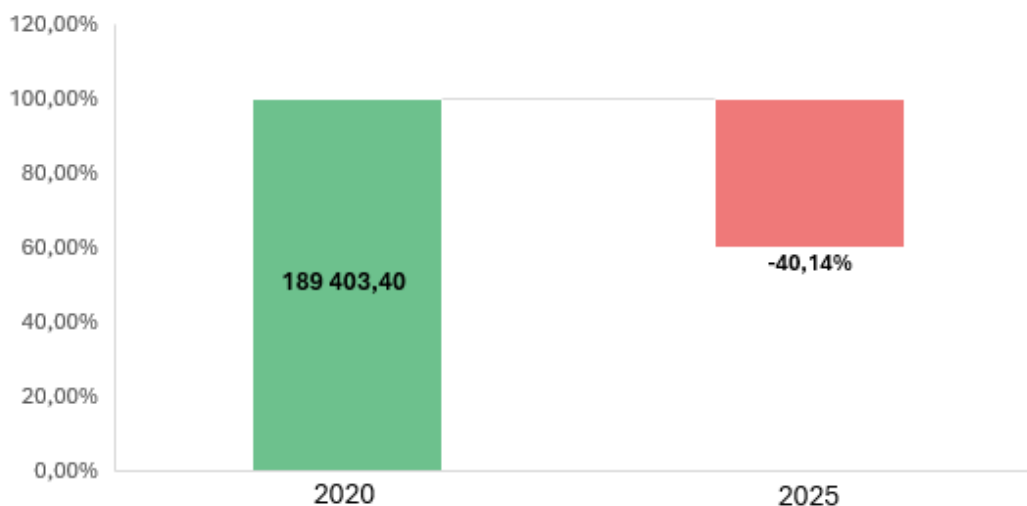
The table below shows the amount of GHG emissions in the base year, the reductions achieved in the reporting year, and the decarbonization targets for 2027 and 2030 established under the SBTi initiative.

Table 19. GHG emissions and progress towards SBTi decarbonization targets

Target	Unit	Base year 2020	Report year 2025	2027	Target year 2030
Scope 1 and 2 greenhouse gas emissions					
Scope 1 and 2 greenhouse gas emissions (gross emissions by market-based method)	tCO ₂ e	189 403	113 384	-	99 058
Greenhouse gas emission reductions in scope 1 and 2 (gross emissions by market-based method)	%	-	40.14	-	47.7
Scope 3 greenhouse gas emissions					
Commitment of key suppliers to set their own decarbonization targets	number	-	22	35	35

**As part of the SBTi initiative, greenhouse gas emissions were calculated in scopes 1 and 2 and a decarbonization target was established for entities over which the Eurocash Group exercised operational control at that time. As of December 31, 2025, the established target in scopes 1 and 2 covers all Group companies, excluding the following companies: Lewiatan Holding S.A.; Firma Rogala Sp. z o.o.; Inmedio Sp. z o.o.; Arhelan Sp. z o.o.*

Figure 19. Change in emissions for companies covered by the SBTi in 2025 compared to the base year 2020



The CO₂e emissions reduction of companies covered by the SBTi target compared to the 2020 base year was **40.14%**.

Greenhouse gas emission intensity level

The GHG emission rate (by location-based method) per net revenue at the Eurocash Group level in 2025 was 155.54 tCO₂e/PLN 1 million, 5.22% higher than last year, and the GHG emission rate (by market-based method) per net revenue at the Eurocash Group level in 2025 was 155.82 tCO₂e/PLN 1 million, 5.43% higher than last year.

Table 20. Greenhouse gas emission intensity index

Intensity of greenhouse gas emissions per net revenue	2024	2025	Y/Y change (%)
Total greenhouse gas emissions (by location-based method) per net revenue (tCO ₂ equivalent/PLN 1 million)	147,82	155,54	+5,22%
Total greenhouse gas emissions (according to the market-based method) per net revenue (tCO ₂ equivalent/PLN 1 million)	147,80	155,82	+5,43%

[E1-7]

In 2025, the Eurocash Group did not pursue the purchase of offset units or Carbon Credits.

[E1-8]

The entity does not use an internal system for determining greenhouse gas emission fees in processes related to managing climate change-related impacts.

2.2. Resource utilization and the circular economy

[SBM-3] [E5-1]

Aware of its impact on the environment, as part of its sustainability policy, the Eurocash Group is committed to the rational use of natural resources, prevention of environmental pollution, including waste reduction and prevention of food waste. In addition, the relevance of the issue of resource use and circular economy is indicated by the Group's *Code of Good Practices for Suppliers* and the *Eurocash Group's Good*

Sustainability Practices. Due to the team's heavy workload related to the implementation of the deposit-refund system, the development of a circular economy policy has been postponed until 2026.

[E5-3]

The Group has set its voluntary goals in this area as part of the pillars of its "Together for Sustainable Development" strategy.

- "Responsible Distributor" pillar:
 - building a logistics network to collect packaging and packaging waste from the Group's individual stores and its customers (priority objective).

Sustainable Product" pillar:

- reducing the level of food waste by:
 - cyclically conducting respect not waste campaigns,
 - Inclusion of business partners (franchisees - more than 10 stores and top suppliers) in the "Szanujemy – nie marnujemy" program to monitor the food waste rate.

[IRO-1]

As a result of the dual materiality analysis, positive and negative, actual and potential impacts were identified in terms of the circular economy in its own locations and upstream and downstream in the value chain. The assessment took into account:

- resource impact, including resource utilization,
- resource outflows related to products and services,
- waste.

The following were identified as significant:

- production of private label product packaging,
- recovery of materials from sold products and their packaging,
- pallet pooling,
- waste generation,
- waste segregation,
- counteracting food waste - "Szanujemy – nie marnujemy" campaign,
- education of franchisees on SUP regulations and the deposit system,
- supporting franchisees in implementing the deposit system.

[E5-6]

The Group identified and evaluated transition and physical risks and opportunities related to resource utilization and the circular economy, including the application of evaluation criteria based on its influences and dependencies showing:

- possible risks:
 - lack of or limited access to raw materials for private label packaging,
 - increased costs of:
 - waste management, including due to the lack or improper segregation of recyclables,
 - packaging and thus final private label products, which translates into profitability,

- fees for the recovery organization to take over the obligation to carry out the recovery and recycling of packaging waste,
- image - lack of understanding and negative reaction from the audience (customers),
- unforeseen legal changes that may affect the campaign,
- loss of customers due to lack of profitability (estimate 30% of small-format stores), a significant decrease in turnover and profits - in the case of a bail system,
- financial penalties due to:
 - failure to comply with regulatory requirements for packaging (e.g., rPET)
 - failure to achieve adequate levels of recovery and recycling of packaging waste,
 - improper waste handling,
- possible opportunities:
 - use of alternative forms of packaging,
 - an increase in revenue from the sale of recyclable materials and recycling documents,
 - reducing the cost of contracts with recovery organizations to take over packaging recovery obligations,
 - image, including improving relationships and cooperation with franchisees,
 - building a competitive advantage for customers - increasing turnover and profits.

The anticipated qualitative financial impact from the identified risks was determined as likely to significantly affect the Group's ability to achieve its goals. Opportunities, on the other hand, are likely to have a largely positive impact on the Group's ability to achieve its goals.

The Group did not consult with affected communities on resource use and the circular economy. The area was covered in stakeholder surveys. Waste management is verified during supplier audits.

[E5-2]

Actions taken on resource utilization and the circular economy.

In September 2025, as part of the public consultation on the draft Packaging and Packaging Waste Act, the Eurocash Group submitted a number of comments on the draft, pointing out the need to restart work on this issue—with the participation of all stakeholders in the system.

Deposit system

Eurocash Group is actively involved in the glass bottle trade.



The Eurocash Group deposit system working team, established in 2023, continued to work with regard to the implementation of the deposit system at their locations and among their franchisees.

Based on an analysis of costs and the feasibility of implementing various solutions for the collection of packaging and packaging waste under a deposit-refund system, the Eurocash Group developed a dedicated offer for franchisees. The offer included both hardware and software for operating the deposit-refund system (bottle return machines, scanners, POS terminals). The selection of solutions was preceded by a series of automated collection tests in 10 stores (in total, between 2024 and 2025, the tests covered 76 locations: 33 with automated collection and 43 with manual collection).

In September 2025, negotiations with deposit-refund system operators were concluded, securing the most favorable terms of cooperation for franchisees. The Eurocash Group is supporting the process of signing contracts with the operator and launching the packaging collection function (including the purchase of bottle return machines) at individual locations. This support also includes the payment of an additional handling fee and co-financing of investments incurred in connection with the launch of the system in the store.

At the same time, the working group on the deposit system also engaged in lobbying, outreach, and educational activities:

- participation in nationwide public debates,
- workshops with operators to develop the most optimal solutions for the retail and wholesale markets, including the use of reverse logistics and Eurocash warehouses as shared collection points where franchisees can return bags of packaging collected from customers,
- preparing and submitting, through the Polish Chamber of Commerce, an appeal to the Prime Minister requesting that the Ministry of Climate and Environment review the adopted legal provisions regarding the determination of the handling fee; the appeal was prepared based on the team's calculations—specifying the amount of the handling fee that would cover the store's actual costs.

In terms of educating franchisees on the deposit system:

- regular meetings with franchisees continued (webinars, Q&A sessions, training sessions),
- additional informational materials for franchisees were prepared and made available through the network's communication channels as well as on the Eurocash Skills Academy platform (including, among others, a comprehensive guide to the deposit system for franchisees and a series of articles in "Fakt")
- training on the operation of the deposit system for the Group's operational staff was updated and expanded.

Educational content is being updated on an ongoing basis. All activities in preparation for the implementation of the deposit system will continue in 2026.

Tackling food waste

Eurocash Group sees the prevention of food waste as one of its main responsibilities arising from the nature of its business. In its operational activities, the Group aims to reduce the food waste rate. At the various stages of distribution, these are primarily:

- order planning - analyzing sales data, seasonality, shelf life of products and working with local suppliers,
- receipt of products - control of transport conditions and product quality,
- storage and display - ensuring proper storage conditions, the FEFO principle or management of vegetable, fruit and bread zones.

Table 21. Food wasted and saved in 2024 and 2025

	2025		2024	
	Relative to weight [%]	Relative to value [%]	Relative to weight [%]	Relative to value [%]
Wastage rate	0,47	0,49	0,39	0,42
Rate of saved food	7,04	8,95	7,37	11,95
Ratio of food donated to food sold	0,04	0,04	0,03	0,06

Eurocash Group, in cooperation with Caritas Poland and the Federation of Polish Food Banks, is organizing a socio-educational campaign under the slogan "Szczujemy, nie marnujemy!" (We respect, not waste). Its aim is to educate customers - grocery store entrepreneurs – about counteracting food waste in trade, as well as to spread awareness among consumers. Eurocash Group networks are involved in the project. The fifth edition was conducted in 2025.



The "Szczujemy, nie marnujemy!" campaign aims to equip entrepreneurs - owners of independent retail stores – with educational tools such as webinars, podcasts and articles to support store management, in order to:

- reduce food waste, which at the same time will generate financial savings,
- support consumers in rational purchase planning and educate about the principles of proper food storage,
- take care of your store's image issues, responding to the needs of customers who are paying increasing attention to the issue of not wasting food and "zero waste" in general,
- carry out the statutory obligation, using the full educational package on the subject, available on the campaign website.

Educational materials can be found on the campaign website. Entrepreneurs, can participate in webinars developed by experts from the Eurocash Skills Academy and representatives of NGOs, on current legislation.

Partnerships for non-waste

The Eurocash Group cooperates with 55 NGOs in donating food to the needy. In 2025, the Group donated a total of more than 467 Mg of food through them.

Table 22. Food donated by Eurocash Group in 2025

Organization	Weight [kg]	Value [PLN]
Polski Komitet Pomocy Społecznej	236 509,34	4 602 469,04
Caritas Polska	66 203,38	696 842,18
Akcja Humanitarna "Życie"	21 913,96	215 513,70
Teen Challenge	13 213,62	127 040,04
Towarzystwo Pomocy im. św. Brata Alberta	9 980,50	94 067,29
Monar	6 485,95	49 863,38
Banki Żywności	2 820,32	83 836,02
Pozostałe podmioty	110 258,20	1 264 601,39
Final total	467 385,26	7 134 233,05

Including Eurocash S.A. 216 216.11kg kg (PLN 2 452 564.50) Delikatesy Centrum sp. z o.o. 14 659.82 kg (PLN 79 199,51), Frisco S.A. 236 509.34 (PLN 4 602 469.04). Food does not come from food collections.

Green infrastructure

Since 2017, the Eurocash Group has been consistently implementing green changes in its offices, as confirmed by the Green Office certificate awarded by the Foundation for Environmental Education. Currently, locations in Warsaw, Błonie, Komorniki and Lublin hold the certificate. Behind the certification standard is the idea of bringing ecology into business every day, that is, closing each workday with the least possible use of natural resources and with the least possible impact on the environment.

In the context of the implementation of the Green Office standard, cyclical workshop webinars are held in the "THINK GREEN" series - Think green and take care of the planet! These events are designed to educate and promote sustainable practices among employees.

[E5-4] Introduced resources

The resources introduced into the Eurocash Group include products used in its operations, including IT equipment, office supplies, protective clothing, forklifts, cars and trucks and others, as well as technical materials, including primarily packaging materials: cardboard, plastics (stretch film), pallets. During the reporting period, the Group did not introduce or use biological materials in its operations. The Group did not analyze the masses of products used.

The total weight of packaging materials used at the sites was: 88,420 Mg. The weight in absolute value of secondary materials used in the provision of services by the unit (including packaging) amounted to: 87,911 Mg.

Since 2022, Eurocash Group has been cooperating with CHEP, the world's largest pallet supplier, in a pooling model. Trucks delivering goods to the Group's customers can simultaneously pick up empty pallets from the store - both those released from under the goods after previous deliveries and those that arrived at a given location through a channel other than through Eurocash. All this happens in a single course, which means rational optimization of resources - fewer kilometers traveled, less fuel consumption, fewer CO₂ emissions and fewer trees cut down to produce new pallets. For its cooperation in 2025, Eurocash S.A. was again awarded the Certificate of Sustainability by CHEP Poland, highlighting the company's active commitment to environmental protection and creating a sustainable supply chain.

In addition, in an effort to eliminate single-use packaging such as cardboard boxes, the Eurocash Group uses plastic crates at its distribution centers and warehouses for picking small-item orders. After cleaning and disinfection, the boxes are returned to circulation and reused.

[E5-5] Discharged resources**Packaging of private label products**

The Eurocash Group is responsible for marketing the packaging that contains the products of the Group's own brands. This packaging is recyclable, with the Group not verifying at what percentage. Each year, the company is required to maintain certain levels of recycling and recovery of individual types of packaging. This obligation is carried out through packaging recovery organizations. In 2025, the Eurocash Group, along with private label packaging, introduced 18,078 tons of non-renewable materials (including plastics, glass, metal) and 7,385.84 tons of renewable raw materials (including paper, wood). At the same time, about 60 percent of the introduced packaging was recovered.

Table 23. Materials used for packaging of private label products by weight [Mg]

	Type of material	Product packaging weight	
		2025	2024
Non-renewable raw materials used	Plastics	5 043,84	5 343,52
	Glass	9 555,97	10 132,69
	Metal	2 900,73	3 270,12
	Other non-renewable raw materials	577,47	391,58
	Total	18 078,00	19 137,91
Renewable raw materials used	Paper and cardboard	6 105,37	6 616,69
	Wood	221,06	607,03
	Other raw materials	1 059,41	1 827,31
	Total	7 385,84	9 051,03
Total materials used		25 465,89	28 188,94

Table 24. Percentage of recovered materials from sold products and their packaging by material category¹ in 2025 and 2024

Material category	2025	2024
Plastic	50%	45%
Paper and cardboard	75%	73%
Glass	70%	67%
Metal (including steel and aluminum)	61%	58%
Wood	25%	23%
Other raw materials	64%	59%
Total	60%	56%

[MDR-M]

The data comes from calculations of the statutory obligation to implement recycling of packaging waste. All companies under the obligation cooperate with a packaging recovery organization in this regard. Packaging data are obtained from Product Packaging Cards. In case there is no card completed by the supplier for a given product, values obtained for a similar product are assumed.

Waste

The Eurocash Group generated a total of 25,475.84 tons of waste in 2025, including 71.97 tons of hazardous waste. These are mainly municipal waste, packaging waste - waste paper and film, and food waste. The

¹ The mass of packaging introduced with private label was indicated as products sold, and the masses of packaging recovered under agreements to assume the obligation to recycle packaging waste were indicated as "products and their recovered packaging".

Group does not generate radioactive waste. All waste is collected selectively. Municipal waste is segregated into fractions - paper, plastic and metal, glass, bio and mixed waste. Collection of the Group's waste is handled exclusively by authorized companies, and collection of waste other than municipal waste is confirmed each time in the system of the Database of Products and Packaging and Management of Waste (BDO). Cooperation is regulated by contracts and, in the case of municipal waste, also by municipal declarations. All waste, except municipal waste and animal by-products (UPPZ), is recorded through BDO. Municipal waste collections are verified on an ongoing basis when invoices are settled (via Jobrouter, among other applications) and municipal declarations. Receipts of animal waste are verified through commercial documents. On the basis of BDO's waste records, waste management reports are submitted annually to the Marshal's Offices.

Waste management in the Group is governed by waste management procedures and guidelines for the collection of waste paper and film from Eurocash Group units. The waste management process is supervised by the Environmental Protection Department.

Table 25. Waste generated, diverted for recovery and disposal in 2025 [Mg]

Waste generated by category											
	Waste generated	Total weight of waste generated (in Mg)	Total mass of waste not directed for disposal (in Mg)	Recycling	Other types of recovery	Preparation for reuse	Total weight of waste directed for disposal (in Mg)	Combustion (with energy recovery)	Storage	Total weight of waste not recycled (in Mg)	Percentage of waste not recycled (%)
Hazardous	All hazardous waste (total)	71,97	71,97	44,40	27,57	0,00	0,00	0,00	0,00	27,57	38,31
	Total (hazardous waste)	71,97	71,97	44,40	27,57	0,00	0,00	0,00	0,00	27,57	38,31
Non-hazardous	All municipal waste (total, regardless of fractions)	10 277,32	4 137,65	2 766,65	1 370,99	0,00	6 139,67	2 159,26	3 980,41	7 510,67	73,08
	Mixed municipal waste (not segregated)	9 267,79	3 731,21	2 494,89	1 236,32	0,00	5 536,58	1 947,16	3 589,42	6 772,90	73,08
	Segregated municipal waste (paper)	115,52	46,51	31,10	15,41	0,00	69,01	24,27	44,74	84,42	73,08
	Segregated municipal waste (plastics)	55,52	22,35	14,95	7,41	0,00	33,17	11,66	21,50	40,57	73,08
	Segregated municipal waste (glass)	252,51	101,66	67,98	33,68	0,00	150,85	53,05	97,80	184,53	73,08
	Segregated municipal waste (BIO)	585,98	235,92	157,75	78,17	0,00	350,06	123,11	226,95	428,23	73,08
	All packaging waste	12 114,22	12 114,22	10 920,28	1 193,94	0,00	0,00	0,00	0,00	1 193,94	9,86
	15 01 01 Paper and cardboard packaging	10 083,82	10 083,82	9 075,44	1 008,38	0,00	0,00	0,00	0,00	1 008,38	10,00
	15 01 02 Plastic packaging	1 837,95	1 837,95	1 654,16	183,80	0,00	0,00	0,00	0,00	183,80	10,00
	15 01 03 Wood packaging	17,62	17,62	15,86	1,76	0,00	0,00	0,00	0,00	1,76	10,00
	15 01 04 Metal packaging	0,15	0,15	0,15	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	15 01 07 Glass packaging	174,68	174,68	174,68	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	All food waste	2 891,13	2 891,13	2 278,87	612,26	0,00	0,00	0,00	0,00	612,26	21,18
	16 03 80 Food products that are out of date or unfit for consumption	1 621,70	1 621,70	1 491,83	129,87	0,00	0,00	0,00	0,00	129,87	8,01
	Animal by-products	1 269,43	1 269,43	787,05	482,38	0,00	0,00	0,00	0,00	482,38	38,00
Other	121,20	107,36	90,09	17,27	0,00	13,84	13,84	0,00	31,11	25,67	
Non-hazardous waste - Total	25 403,87	19 250,36	16 055,90	3 194,46	0,00	6 153,51	2 173,10	3 980,41	9 347,97	36,80	
Total waste	25 475,84	19 322,33	16 100,30	3 222,03	0,00	6 153,51	2 173,10	3 980,41	9 375,54	36,80	

Table 26. Waste generated, diverted for recovery and disposal in 2024 [Mg]

Waste generated by category											
	Waste generated	Total weight of waste generated (in Mg)	Total mass of waste not directed for disposal (in Mg)	Recycling	Other types of recovery	Preparation for reuse	Total weight of waste directed for disposal (in Mg)	Combustion (with energy recovery)	Storage	Total weight of waste not recycled (in Mg)	Percentage of waste not recycled (%)
Hazardous	All hazardous waste (total)	81.89	81.89	50.53	31.36	0.00	0.00	0.00	0.00	31.36	38.30
	Total (hazardous waste)	81.89	81.89	50.53	31.36	0.00	0.00	0.00	0.00	31.36	38.30
Non-hazardous	All municipal waste (total, regardless of fractions)	10 299.95	4 146.76	2 772.75	1 374.01	0.00	6 153.19	2 164.02	3 989.17	7 527.20	73.08
	Mixed municipal waste (not segregated)	9 220.35	3712.11	2482.12	1 230.00	0.00	5 508.24	1 937.20	3 571.04	6 738.23	73.08
	Segregated municipal waste (paper)	1 10.98	44.68	29.88	14.80	0.00	66.30	23.32	42.98	81.10	73.08
	Segregated municipal waste (plastics)	49.33	19.86	13.28	21 337,00	0.00	29.47	13 789,00	46 345,00	36.05	73.08
	Segregated municipal waste (glass)	230.13	92.65	61.95	30.70	0.00	137.48	48.35	89.13	168.18	73.08
	Segregated municipal waste (BIO)	689.15	277.45	185.52	91.93	0.00	411.70	144.79	266.91	503.63	73.08
	All packaging waste	13 809.66	13 809.66	12 429.95	1 379.71	0.00	0.00	0.00	0.00	1 379.71	36 404,00
	15 01 01 Paper and cardboard packaging	11 570.10	11 570.10	10 413.09	1 157.01	0.00	0.00	0.00	0.00	1 157.01	10.00
	15 01 02 Plastic packaging	2 146.77	2 146.77	1 932.09	214.68	0.00	0.00	0.00	0.00	214.68	10.00
	15 01 03 Wood packaging	80.23	80.23	72.21	46 061,00	0.00	0.00	0.00	0.00	46 061,00	10.00
	15 01 04 Metal packaging	0.09	0.09	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	15 01 07 Glass packaging	17 868,00	17 868,00	17 868,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All food waste	3 022.55	3 022.55	2 362.74	659.80	0.00	0.00	0.00	0.00	659.80	21.83
	16 03 80 Food products that are out of date or unfit for consumption	1 629.22	1 629.22	1 498.88	130.34	0.00	0.00	0.00	0.00	130.34	8.00
	Animal by-products	1 393.33	1 393.33	863.86	529.46	0.00	0.00	0.00	0.00	529.46	38.00
Other	68.87	61.93	53.99	34 881,00	0.00	34 486,00	0.00	0.00	14.89	21.62	
Non-hazardous waste - Total	27 201.03	21 040.90	17 619.43	3 421.47	0.00	6 160.13	2 164.02	3 989.17	9 581.60	35.23	
Total waste	27 282.92	21 122.79	17 669.96	3 452.83	0.00	6 160.13	2 164.02	3 989.17	9 612.96	35.23	

2.3. Taxonomy

In this report, the Eurocash Group discloses, for the fifth time, information on the compliance of its operations with the EU Taxonomy. Obligations related to this were introduced by Parliament and Council Regulation (EU) 2020/852 of June 18, 2020 on establishing a framework to facilitate sustainable investments. The Group has decided to apply the simplifications for the 2025 reporting year pursuant to Commission Delegated Regulation (EC) No. 2026/73 of July 4, 2025, published in the Official Journal of the EU on January 8, 2026, introducing simplifications to the Union taxonomy.

Scope of disclosure

As part of the analysis, the Eurocash Group identified activities which qualify for the taxonomy but do not make a significant contribution to the achievement of environmental objectives:

1. Climate change mitigation,
2. Climate change adaptation,
3. Sustainable use and protection of water and marine resources,
4. Transition to a circular economy,
5. Pollution prevention and control,
6. Protection and restoration of biodiversity and ecosystems.

With regard to the second environmental objective, climate change adaptation, for each business segment, a review of climate-related physical risks was conducted during the reporting year, and the materiality of their impact on the respective business was assessed. No analysis of adaptation measures to mitigate physical risks was conducted.

Taxonomy-eligible activities

As a result of the evaluation of the activities carried out by Eurocash S.A. and its subsidiaries, 9 activities included in the Commission Delegated Regulation (EU) 2021/2139 were identified:

- 3.6. Production of other low-carbon technologies
(purchase or rental of electric forklifts and other electrical equipment)
- 5.5. Collection and transportation of non-hazardous waste in segregated fractions at source
(purchase of balers and bottle dispensers)
- 6.15 Infrastructure supporting low-emission road transport and public transport
(EV charging stations)
- 6.5. Transportation by motorcycles, passenger cars and light commercial vehicles
(passenger car fleet)
- 6.6. Road freight transport services
(truck fleet)
- 7.3. Installation, maintenance and repair of energy efficiency equipment
(primarily heating, cooling, and ventilation systems; thermal retrofitting; and lighting)
- 7.5. Installation, maintenance and repair of instruments and equipment for measuring, regulating and controlling the energy performance of a building
(installation of products for measuring, regulating, and monitoring utility consumption)
- 7.6. Installation, maintenance and repair of renewable energy technology systems

(primarily photovoltaic systems and the installation of heat exchange/recovery systems)

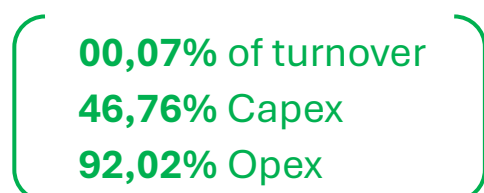
7.7. Acquisition and ownership of buildings

(purchase/lease of real estate and maintenance)

Assessing compliance with the Taxonomy

All taxonomy-eligible activities were considered incompatible with the with the systematics, i.e., activities that qualify for the systematics but are environmentally unsustainable.

Activities eligible for systematics, but environmentally unsustainable:



Contextual Disclosures

In Activity 6.15, capital expenditures related to the purchase of electric vehicle charging stations at several facilities were recognized; these will contribute to the decarbonization of transportation, the reduction of greenhouse gas emissions, and the promotion of investments aligned with the energy transition.

The 10% materiality threshold was not applied to any indicator.

The Group did not issue green bonds in 2025 and did not develop Capex plans.

Testing compliance with taxonomy

As part of the process of analyzing compliance with the systematics, the following was done:

Phase I An overview of the activities carried out by Eurocash S.A. and the Group's subsidiaries, together with an assessment of which activities qualify for systematization.

The identification was made on the basis of the activity descriptions contained in the in the annexes to Commission Delegated Regulation (EU) 2021/2139, (UE) 2023/2485 and 2023/2486, as well as the NACE classification of economic activities.

Phase II Assignment of the value of turnover, capital expenditures and operating expenses at the Group level to each identified business excluding intercompany transactions.

Phase III Verification of the identified activities for compliance with the technical eligibility criteria of Commission Delegated Regulation (EU) 2021/2139 and, in particular, meeting the criteria of significant contribution to the climate change mitigation goal and the Do No Significant Harm (DNSH) criterion in relation to other environmental goals. Evaluation of the fulfillment of the Minimum Guarantees.

Phase IV Calculation of taxonomic indicators with the preparation of tables containing the required information in accordance with Commission Delegated Regulation (EU) 2026/73 of July 4, 2025, introducing simplifications to the Union taxonomy and amending Delegated Regulation (EU) 2021/2178.

The Sustainable Development Department has developed a taxonomic documentation management system. It classifies activities into taxonomic categories and ultimately assesses their compliance. An automated authorization system for assigning taxonomy numbers to objects has been created. These numbers are used as an additional mandatory attribute in documents recorded in the accounting books, provided they relate to the taxonomy and can be included. Taxonomy tables for reporting purposes were developed based on a dedicated report from the SAP accounting system and financial statement analytics for companies using other accounting systems. In addition, for each equipment model or facility location,

the Group maintains Compliance Cards that contain information regarding compliance or non-compliance with taxonomy requirements.

Minimum Guarantees

Verification of compliance with the Minimum Safeguards in the Eurocash Group was carried out in accordance with the guidelines set forth in the *Final Report on Minimum Safeguards* prepared by Platform On Sustainable Finance (October, 2022) using the guidance provided in the *Guide for Enterprises on the Application of Minimum Safeguards of the EU Taxonomy* prepared by the Ministry of Development and Technology and the Ministry of Funds and Regional Policy (November, 2024).

The Group has policies and standards in place for:

- protection of human and labor rights,
- anti-corruption,
- taxation,
- and fair competition.

In internal operations, they are in line with the principles and recommendations set forth in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, as well as in conventions and declarations on human rights and fundamental principles and rights at work. In the value chain, incomplete due diligence requirements are applied.

The Group aims to align its due diligence process with applicable regulatory requirements and industry best practices. As of the reporting date, not all elements of the due diligence process had been fully implemented. In the coming years, the Group plans to further strengthen and develop its due diligence process throughout the value chain.

In the reporting year, the Group had no final convictions and no evidence of liability or violations by the Group in the area of human rights, including labor rights, corruption, taxation and antitrust. The OECD National Contact Point has not received any complaints against the reporting entity.

Since the full scope of due diligence procedures has not been implemented across all areas of the Group, it cannot be concluded that the Group fully meets the Minimum Guarantees.

The Group undertakes to take proactive measures, including in cooperation with other entities, in the event of a human rights violation.

Accounting rules for KPIs

Calculations of the percentage of turnover, capital expenditures (CapEx) and operating expenditures (OpEx) eligible for the taxonomy were made according to the following rules:

Table 27. Accounting rules for KPIs

KPI components	Turnover	Capital expenditures (Capex)	Operating expenses (Opex)
Counter	Revenues from activities that qualify for the Taxonomy, including the rental and sale of buildings and the sale of automobiles.	Capital expenditures from Taxonomy-eligible activities, including the purchase of refrigeration equipment, balers, bottle return machines, forklifts, automobiles, installation, maintenance and repair of energy efficiency equipment, utility measurement, regulation and control equipment, and renewable technology systems.	Operating expenses from Taxonomy-eligible activities, including rental, repair and servicing of forklifts, cars and trucks (short-term rentals) and building rentals, building renovations and repairs.
Denominator	<p>Revenue recognized in accordance with IAS 1.82(a), including revenue recognized in accordance with IFRS 15 and IFRS 16</p> <p>Total revenue: PLN 30,023,909,681</p> <p>Revenue from sales of goods: PLN 29,942,448,441</p> <p>Revenue from sale of services: PLN 80,851,843</p> <p>Revenue from sale of materials: PLN 609,396</p> <p>Data source: Consolidated financial statements of the Eurocash Group - Consolidated income statement for the period from 01.01 to 31.12.2025 – Revenue. Note: Business segments.</p>	<p>Capital expenditures accounted for under IAS 16, IAS 38, IFRS 16, IAS 40, IAS 41</p> <p>Capital expenditures: PLN 235,943,738</p> <p>Expenses for acquisition of intangible assets: PLN 42,266,319</p> <p>Expenses for the acquisition of tangible assets: PLN 117,320,835</p> <p>Increase due to conclusion of new contracts for right-of-use assets: PLN 76,356,584</p> <p>Data source: Eurocash Group Consolidated Financial Statements - for the period from 01.01 to 31.12.2025. Note: Goodwill and intangible assets; Note Property, plant and equipment; Note Right-of-use assets.</p>	Non-capitalized costs, including: building renovation methods, short-term leases, maintenance and repairs, as well as other direct costs related to the ongoing maintenance of property, plant and equipment necessary to ensure the continuity and efficiency of their operation

The data used in the calculations came from the Eurocash Group's financial and accounting system and the financial and accounting systems of individual subsidiaries.

The Group does not plan to develop a five-year capital expenditure plan aimed at expanding its business operations in accordance with the classification system.

Contribution to the achievement of several goals

The table below presents the Group's eligibility and compliance levels, broken down by specific environmental objectives. The Group did not double-count revenue, capital expenditures, or operating expenses in its performance indicators. Consequently, there was no need to apply special procedures to avoid double-counting.

Table 28. Breakdown of eligibility and compliance with the classification system by environmental objective in 2025

CAPEX		Share of activities consistent with the systematics	Qualifying for systematics
CCM	Climate Change Mitigation	0	98,44%
CCA	Climate Change Adaptation	0	0
WTR	Sustainable Use and Protection of Water and Marine Resources	0	0
CE	Transition to a Circular Economy	0	1,56%
PPC	Pollution Prevention and Control	0	0
BIO	Protection and Restoration of Biodiversity and Ecosystems	0	0

OPEX		Share of activities consistent with the systematics	Qualifying for systematics
CCM	Climate Change Mitigation	0	99,95%
CCA	Climate Change Adaptation	0	0
WTR	Sustainable Use and Protection of Water and Marine Resources	0	0
CE	Transition to a Circular Economy	0	0,05%
PPC	Pollution Prevention and Control	0	0
BIO	Protection and Restoration of Biodiversity and Ecosystems	0	0

Taxonomic tables - summary of key performance indicators

Table 29. Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – 2025

Financial year 2025						Breakdown by environmental objectives of Taxonomy-aligned activities				
	KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	PLN	%	PLN	%	%	%	%	%	%	%
Turnover	30 023 909 681,50	0,07%	0,00	0%	0%	0%	0%	0%	0%	0%
CapEx	235 943 738,00	46,76%	0,00	0%	0%	0%	0%	0%	0%	0%
OpEx	642 099 092,29	92,02%	0,00	0%	0%	0%	0%	0%	0%	0%

Continued					
KPI	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (2024)	Proportion of Taxonomy-aligned activities in previous financial year (2024)
(1)	(12)	(13)	(14)	(15)	(16)
	%	%	%	PLN	%
Turnover	0%	0%	0%	0,00	0%
CapEx	0%	0%	0%	0,00	0%
OpEx	0%	0%	0%	0,00	0%

Table 30. Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities - 2025

TURNOVER		Environmental objective of Taxonomy-aligned activities											
Financial year 2025													
Economic Activities	Code	Taxonomy-eligible KPI (%)	Taxonomy-aligned KPI (Currency)	Taxonomy-aligned KPI (%)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacture of other low carbon technologies	CCM 3.6.		0 PLN	0%									0%
Collection and transport of non-hazardous waste in source segregated fractions	CE 5.5.		0 PLN	0%									0%
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.		0 PLN	0%									0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	0,004%	0 PLN	0%									0%
Freight transport services by road	CCM 6.6	0,0004%	0 PLN	0%									0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.		0 PLN	0%									0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.		0 PLN	0%									0%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.		0 PLN	0%									0%
Acquisition and ownership of buildings	CCM 7.7.	0,06%	0 PLN	0%									0%
Sum of alignment per objective													
Total KPI		0,07%	0 PLN	0%	%	%	%	%	%	%	%	%	0%

Table 31. Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities - 2025

CAPEX					Environmental objective of Taxonomy-aligned activities								
Financial year 2025													
Economic Activities	Code	Taxonomy-eligible KPI (%)	Taxonomy-aligned KPI (Currency)	Taxonomy-aligned KPI (%)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacture of other low carbon technologies	CCM 3.6.	8,56%	0 PLN	0%									0%
Collection and transport of non-hazardous waste in source segregated fractions	CE 5.5.	1,56%	0 PLN	0%									0%
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	0,13%	0 PLN	0%									0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	2,71%	0 PLN	0%									0%
Freight transport services by road	CCM 6.6	18,62%	0 PLN	0%									0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	2,97%	0 PLN	0%									0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	0,11%	0 PLN	0%									0%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	0,23%	0 PLN	0%									0%
Acquisition and ownership of buildings	CCM 7.7.	11,88%	0 PLN	0%									0%
Sum of alignment per objective													
Total KPI		46,76%	0 PLN	0%	%	%	%	%	%	%	%	%	0%

Table 32. Proportion of OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities - 2025

OPEX					Environmental objective of Taxonomy-aligned activities								
Financial year 2025													
Economic Activities	Code	Taxonomy-eligible KPI (%)	Taxonomy-aligned KPI (Currency)	Taxonomy-aligned KPI (%)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacture of other low carbon technologies	CCM 3.6.	3,38%	0 PLN	0%									0%
Collection and transport of non-hazardous waste in source segregated fractions	CE 5.5.	0,05%	0 PLN	0%									0%
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	0,00%	0 PLN	0%									0%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	3,82%	0 PLN	0%									0%
Freight transport services by road	CCM 6.6	7,85%	0 PLN	0%									0%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	0,32%	0 PLN	0%									0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	0,04%	0 PLN	0%									0%
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	0,01%	0 PLN	0%									0%
Acquisition and ownership of buildings	CCM 7.7.	76,56%	0 PLN	0%									0%
Sum of alignment per objective													
Total KPI		92,02%	0 PLN	0%	%	%	%	%	%	%	%	%	0%



Society

E S G

3. SOCIETY [S]

3.1. Eurocash Group employees

[SBM-2]

Eurocash Group would not exist without the commitment of employees, their constant striving for change and development. They are our greatest strength and advantage. Thanks to the joint action of Employees, the Group has been participating and continuously developing in the difficult dynamic FMCG market for 30 years. The Management Board is open to dialogue with employees, and their opinions are taken into account when determining key initiatives and new challenges.

In the case of Business Strategy and Sustainability, the reconciliation of goals is done taking into account the views of the individuals and teams who are ultimately involved in achieving the strategic goals. The employee engagement rate is one of the sustainability KPI targets.

Every two years, in an anonymous Employee Opinion Survey, the Group provides an opportunity for every employee to express his or her opinion on, among other things: working conditions, tasks performed, opportunities for development at our company and perceptions of the Management Board' work. The purpose of the survey is to allow all employees to indicate which areas related to the workplace are rated positively and which need to be changed or improved.

Communication with employees is carried out through the internal intranet, email newsletters and posters as well as through direct meetings and conversations with supervisors. Information from employees goes to Management Board Members indirectly through employee supervisors.

[SBM-3]

Identification of actual and potential risks and opportunities associated with its own employees is described in ESRS 2 SBM-3 disclosure in Point 1.6.

Two occupational groups are distinguished in the Group. Employees can be divided, due to the different nature of their work, into warehouse employees and administrative and office employees. For both of these groups, the main risks associated with the performance of their tasks have been identified. Warehouse employees are exposed to negative factors such as noise, vibration, adverse biomechanical factors and hazards associated with machinery and equipment. The second group of employees exposed to long-term adverse working environment conditions are administrative and office employees. The nature of their work involves prolonged work in front of a monitor screen in a forced body position. The measures taken to eliminate adverse factors are described in the following subpoints.

The Group has not identified any incidents of exposure to the risk of incidents of forced labor or child labor.

A. Inclusive work environment

[S1-1]

The Group undertakes a set of activities to protect and promote human rights. We adhere to the values that human rights are fundamental rights and freedoms enjoyed by every person, regardless of their origin, gender, sexual orientation, age, religion or political beliefs. We place great importance on respecting human rights at all stages of cooperation, from recruitment, through the employment phase,

to the moment of termination. We have implemented **The Policy for the Protection of Human Rights in Eurocash Group** based on national legislation and international standards and guidelines:

- The International Bill of Human Rights, developed based on the Universal Declaration of Human Rights adopted by the UN General Assembly,
- The International Labor Organization's Declaration of Fundamental Principles and Rights at Work (and its eight fundamental conventions),
- United Nations Guiding Principles on Business and Human Rights,
- Ten principles of the United Nations Global Compact,
- Convention on the Rights of the Child.

The policy on its own employees is in line with internationally recognized instruments, including the UN Guiding Principles on Business and Human Rights.

The Human Rights Policy in the Eurocash Group with its scope includes a number of activities such as:

- Developing and implementing internal regulations that guarantee human rights;
- Activities for the protection of human rights in emergency situations, such as wars, armed conflicts or humanitarian crises;
- Promoting a culture of respect for human rights and fighting discrimination and intolerance;
- Educating employees and external stakeholders about human rights and their protection;
- Monitoring compliance with human rights and responding to violations.

In addition, the Group developed an internal document in 2024 on respecting human rights: **the Code of Ethics and Conduct for Employees**. The Code of Ethics forms the basis of our organization, helping us make the right decisions in difficult situations and shaping our responsibility to society. We have committed employees to implement the ethical principles that have been adopted the sake of transparency in business and daily work. The Code defines standards of conduct, key values, expected attitudes and unacceptable behavior and its observance is the responsibility of every employee and associate, regardless of the form of employment. Its purpose is to ensure that our actions are consistent with the highest ethical standards, promoting transparency, respect, honesty and responsibility to others. In the Code, we have committed to:

- adherence to the values of the Eurocash Group,
- compliance with labor laws,
- respect for human rights, fighting discrimination and intolerance,
- care for occupational safety and employee health,
- fostering a diverse and inclusive work environment,
- prohibiting forced labor, human trafficking and forms of modern slavery,
- personal data protection and confidentiality,
- countering bullying and discrimination,
- educational support and professional development,
- countering corruption and avoiding conflicts of interest,
- verifying the reliability of suppliers.

The Code is one of the tools that facilitate the implementation of the commitments made, as well as a manifestation of the company's commitment to responsibly shaping everyday business practice.

Responsibility for the implementation of policies and procedures regarding the protection of human rights for those providing work for the Group rests with the CEO, who assigns responsibility to designated individuals and teams.

Diversity and inclusive work environment

[S1-1]

The Diversity Support Policy is a set of strategic directions and principles that aim to create a work environment based on respect, inclusion and appreciation of the diversity of our employees. We focus on countering all forms of discrimination and building teams that reflect social diversity.

Key Policy Principles:

- Equal opportunity in employment, wages and promotion,
- Promoting openness and countering stereotypes,
- Integration and active support for employees with different backgrounds, skills and identities,
- Promoting diversity by gender, age, education and location.

With this policy, we can ensure that every employee feels valued and has equal opportunities for development.

The Eurocash Group Code of Ethics and Conduct is a set of principles that define our approach to business, cooperation and professional ethics. It defines the standards of conduct that guide us in internal and external relations. At Eurocash Group, we promote a culture of respect for human rights, fighting discrimination and intolerance.

Key Values of the Code

- Respect and equal treatment - we make sure that everyone feels part of the organization, regardless of their background, age or disability,
- Anti-discrimination and bullying - we have mechanisms in place to counter such phenomena and procedures for reporting them,
- Transparency and integrity - we operate according to high ethical standards in business and the workplace,
- Safety and well-being - we create a work environment that is free of bias and promotes mental and physical health.

The Code applies to all Eurocash Group employees, regardless of their position or form of employment.

Based on the *Eurocash Group Human Rights Policy*, we are committed to respecting and promoting human rights throughout our business operations. We are guided by the principles of equal treatment and prevention of all forms of discrimination, in accordance with international standards and national regulations.

[S1-4]

Our key activities in protecting human rights and diversity include:

- Creating an open and tolerant work environment with principles of respect and equality,
- Anti-discrimination and bullying - implementation of anti-discrimination policies and whistleblowing procedures,
- Preventing child and forced labor - adhering to the principles of the International Labor Organization (ILO).

Diversity and an inclusive work environment are an integrated part of Eurocash Group's business operations and hiring strategy. As one of the largest employers in Poland, it is guided by the principles of

equal treatment and counteracting all forms of discrimination, believing that this brings tangible benefits and influences the development and innovation of the organization.

Diversity in the workplace is one of the key values for Eurocash Group, contributing to the development of the company and the achievement of its business goals. The Group treats each employee individually, and avoids being guided by stereotypes in its operations. Employees differ in many respects, which has a direct impact on their motivation and work style, the way they communicate or build relationships with colleagues

The organization focuses on promoting diversity and inclusion in such key areas as gender, age, education and location. In 2024, the Eurocash Group became a signatory to the Diversity Charter, thus committing to further efforts to build a diverse and inclusive work environment. The Group's practices have also been evaluated in the Diversity IN Check survey, which allows diagnosing the maturity of organizations in terms of diversity management and building inclusive teams.

At Eurocash Group, we have implemented a number of documents and procedures, *including the Diversity, Equality and Inclusion Strategy at Eurocash Group*, which systematize our approach to managing diversity, ethics and an inclusive work environment. These measures are part of our HR strategy and provide a foundation for building a culture of respect and equality.

In the past year, the Eurocash Group implemented a number of initiatives to promote diversity, including education, employee support and active equality measures:

Campaigns and initiatives to promote DEI

- Comprehensive communication campaign on DEI, raising employee awareness of diversity.
- Promoting the Diversity Charter, to which the Group is a signatory.
- The #UjawnijSię campaign - we'll appreciate your fitness, encouraging open conversations about disabilities in the workplace.
- Collaborate with employment intermediary organizations to support the employment integration of people with disabilities.

Education and support for employees

- Webinars and e-learning trainings on topics related to diversity, anti-bullying and negative phenomena in the workplace.
 - “Andropause, Menopause, and Perimenopause: Hormonal Balance in Grown-Up Girls and Boys” – promoting preventive healthcare,
 - “Building Intergenerational Synergy and Appreciating Ourselves and Others” – promoting intergenerational dialogue, valuing diversity, and strengthening relationships,
 - “Neurodiversity in the Workplace: How the ADHD Scale and Autism Spectrum Enrich the Team” – promoting an inclusive work environment through an understanding of neurodiversity.
- Health Initiative – Spring and Fall Inclusion Campaign - Generational Diversity_ Diversity of Needs (health screening packages tailored to age and various needs).

Engagement of DEI ambassadors

Creating a group of diversity ambassadors representing the Group's key DEI policies: gender, fitness and age.

Development and inclusive initiatives for women and men

- Launch of the Women's Potential Development Program, the first edition of which culminated in the creation of a support and knowledge-sharing group for female graduates.
- March - Women's Month - a series of events dedicated to strengthening the role of women in the organization.
- September - Men's Month - a series of events and initiatives dedicated to men's health and development.
- Communication, e.g., Menopause Awareness Day, accompanied by useful brochures and advice.

Sport and integration in the spirit of inclusiveness

- Women's Run Zawsze Pier(w)si - supporting breast cancer prevention and promoting physical activity among women.

Recognizing Long-Term Employees

- Loyalty awards for 10 and 25 years of service.
- Gifts for retiring employees – a symbolic token of gratitude and appreciation for employees ending their professional careers, regardless of whether they are re-employed.

Support for employees and their families

- Free medical care for all employees
- Possibility of medical care packages for family members - spouses, children, parents, and partners not in a formal relationship.
- Extended medical care for employees with disabilities and their relatives.
- Disadvantaged people's allowances - financial support for employees with disabilities and parents/guardians of dependents.
- Program for gifted children and young people - supporting the education of children from areas with difficult access to education.
- Preventive examinations available both at headquarters and nationwide.

Modern internal communication

We have started a podcast series with our employees sharing their stories and experiences.

Eurocash Group Foundation Scholarship Programs

Beginning in 2013, the Eurocash Group, through its Foundation, has systematically invested in the development of the younger generation, funding scholarships that equalize educational opportunities and facilitate good preparation for the start of adulthood, increasing the chances of success in life.

These activities are implemented in the form of two scholarship programs.

"The Talent Scholarship Program" has been in operation since 2013. It focuses on young people attending high schools and studying at universities, that is, being at a stage of development when they are intensively absorbing knowledge, developing their passions and forming attitudes. Obtaining a scholarship in this program requires a high grade point average, documented achievements in the chosen area of interest and, last but not least, social involvement. Once these criteria are met, financial support is available to young people whose parents are employees of the Group or franchise and partner networks that cooperate with Eurocash. A scholarship in the Program can be obtained multiple times, but each time you have to meet very high requirements and face stiff competition.

In the 2024/2025 Edition, the Foundation has allocated 152 scholarships worth a total of PLN 929,000.

In the 2025/2026 Edition, the Foundation has allocated 165 scholarships worth a total of PLN 942,000.

"The Guardianship Scholarship Program" has been in operation since 2021, with the aim of supporting the education and development of orphaned children of a parent employed by the Eurocash Group. The scholarship is paid until graduation from a secondary school of any profile. Funds from the scholarship can be used for basic school needs, but also for hobbies and passions. The condition for receiving support is that the child continues his or her education until high school graduation. Participants who take university courses after passing the high school diploma exam receive a bridge scholarship.

The number of scholarship recipients in the Guardianship Scholarship Program fluctuates throughout the year. At the end of 2024, 43 people were covered by the scholarship. At the end of 2025, 46 people were covered by the scholarship.

Scholarship programs are funded entirely by Eurocash. The Eurocash Group Foundation does not benefit from public funds.

The total number of scholarships awarded was 200 for the 2024–2025 school year and 210 for the 2025–2026 school year and the total value of scholarships awarded to date has exceeded PLN 10.5 million to both the children of our own employees and franchisees.

Through the above-mentioned activities, Eurocash Group is building a culture of openness, cooperation and mutual respect, supporting each employee in professional and personal development.

[S1-9]

Table 33. Diversity index at the end of 2025

Disclosure S1-9	2024	2025
Number of employees in top management - women	86	76
Number of employees in top management - men	161	133
Number of employees in top management total	247	209
Percentage of employees in total top management - women	35%	36%
Percentage of employees in total top management - men	65%	64%

Disclosure S1-9	2024	2025
Breakdown of employees under the age of 30	2 534	1 829
Breakdown of employees in the 30-50 age range	10 780	9 117
Breakdown of employees over the age of 50	3 077	3 029
Total number of employees	16 391	13 975

B. Reporting concerns and irregularities

[S1-3] The Eurocash Group has implemented a system for reporting legal violations through a dedicated channel—the Hotline. Eurocash Group employees may report violations involving significant, actual, or potential, positive or negative impacts that affect them or may affect them. Employees may report violations of the law through dedicated channels. For more information, see Section 4.2. Whistleblower Protection.

A formal **mechanism for handling complaints and reports** of labor issues provides our employees with a safe and fair way to express concerns and raise issues. Reports may concern, among other things,

issues of discrimination, workplace bullying, violations of employee rights, and other problems related to working conditions. The specific scope of matters that may be reported through the Helpline is described in the Procedure for Internal Reporting and Follow-Up Actions within the Eurocash Group, which is available to all employees. All persons involved in the report review process are required to maintain confidentiality of information and protect personal data, and they possess the appropriate authorizations and competencies. Reports are received by the independent Compliance Team of the Audit and Compliance Risk Management Department.

The mechanism includes the following **stages**:

Stage I – Reporting a Complaint – Employees can report complaints through a designated communication channel that ensures confidentiality, such as a dedicated email address, web form or contact with the Risk Management and Sustainability department. If desired, it is also possible to report anonymously.

For employees who do not have access to computers, such as those working in stores or wholesalers, we have prepared informational posters. These posters, placed in prominent locations in our facilities, contain key information about available reporting channels and contacts to the appropriate people, ensuring full access to the whistleblowing system, regardless of where you work.

Employees in our organization have the opportunity to choose the preferred reporting channel that best suits their needs and working conditions. Details of the available reporting channels, as well as the timeframe for processing reports, are contained in the Regulations for the Acceptance and Processing of Reports of Violations, which are available to all employees on the company's intranet. These regulations describe in detail the procedures for reporting cases, setting out clear rules and timeframes for processing reports.

Stage II - Complaint analysis - Each report is reviewed with due diligence and involves, in particular:

- determining whether there are any grounds to suggest that the report was filed in bad faith;
- determining whether the allegations raised in the report are not manifestly unfounded;
- verifying the allegations raised in the report;
- determining whether there are grounds to consider the submitted information a report within the meaning of the procedure;
- developing preliminary recommendations regarding how to investigate the matter and proceed with the case.

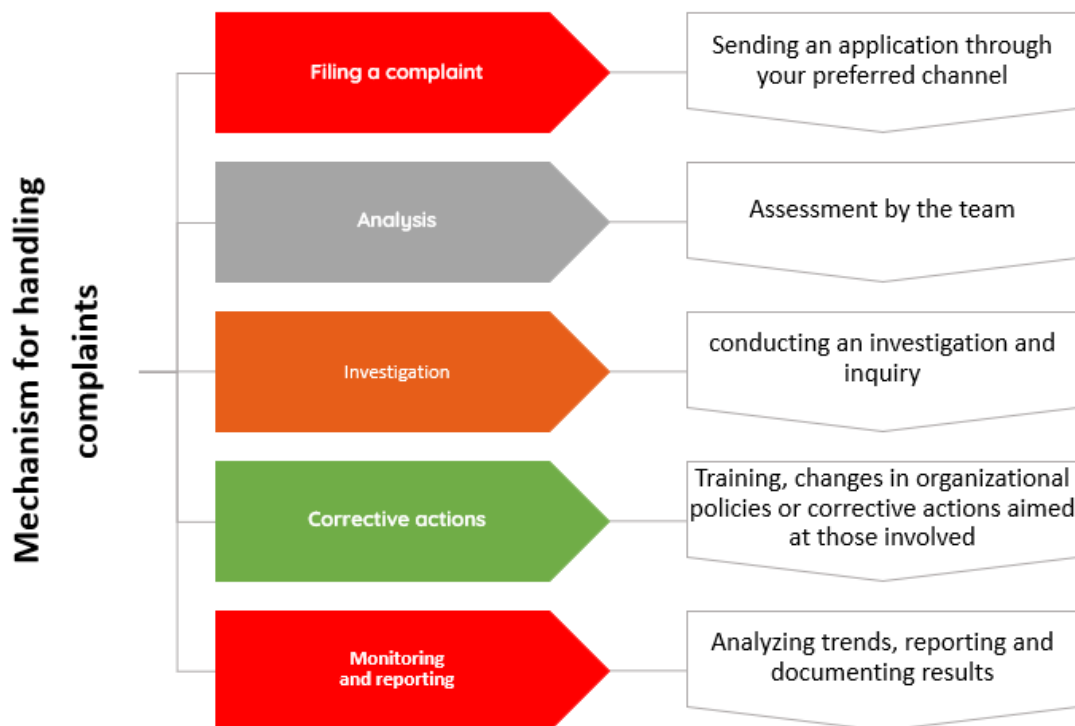
Stage III - Investigation - This occurs when the report allows for verification of its validity. This stage involves verifying the validity of the report based on available evidence and information obtained from organizational units of the Eurocash Group or an affiliated entity, as well as from independent experts if the circumstances of the case so require, taking into account the type and nature of the report. Investigations are conducted in accordance with confidentiality principles and in a fair and impartial manner.

Stage IV - Corrective Actions - Based on the results of the analysis, appropriate measures are taken to resolve the reported issue, which may also include training, changes to organizational policies, or corrective actions targeting individuals involved in the reported violations.

Stage V - Monitoring and Reporting - The complaint handling process is monitored and the results of resolving cases are documented in paper or electronic form in a manner that prevents unauthorized access to these documents and ensures confidentiality and security. The organization regularly

analyzes trends in reports to more effectively identify potential areas for improvement in human resources management.

Figure 20: Mechanism for handling complaints and notifications



For more information, see Chapter 4.2 Whistleblower Protection, including the process of leveling negative impacts in accordance with the whistleblower. All disclosed topics relevant to Chapter 3. *Society [S]* refer to the above whistleblowing system and the mechanism for handling complaints and reports.

[S1-17]

Through reporting channels, the Group received 47 reports from employees about potential irregularities in 2025. All of them were verified while an impact remediation plan was implemented for 66 of them. The 47 verified submissions were properly reviewed, and each case was documented accordingly. Recommendations were made to the human resources departments of each business unit, responsible for deciding whether to implement remediation programs or, as a last resort, terminate the employment relationship. In 2025, two cases of discrimination, including harassment, was reported in the Eurocash Group.

Table 34. Incidents, complaints and serious impacts on human rights compliance

Ujawnienie S1-17	2024	2025
Total number of cases of discrimination, including harassment, reported during the reporting period	1	2
Total number of complaints filed through problem reporting channels by individuals belonging to the unit's own employees (including complaint handling mechanisms)	63	47
Total number of complaints submitted to national contact points for the OECD Guidelines for Multinational Enterprises	0	0
Total amount of fines, penalties and damages for incidents and complaints	0 PLN	0 PLN
Information on the reconciliation of fines, penalties and compensation for damages resulting from violations of discrimination and labor-related	not applicable	not applicable

Ujawnienie S1-17	2024	2025
harassment with the most significant amount presented in the financial statements.		
Total number of serious human rights incidents related to an individual's workforce during the reporting period	0	0
Total number of serious incidents of respect for human rights related to an individual's workforce during the reporting period that are cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0	0
Number of cases of serious incidents involving respect for human rights in which the unit played a role in securing remedies for those affected during the reporting period	0	0
Total amount of fines, penalties and compensation for damages resulting from incidents involving respect for human rights related to the workforce of an individual	0 PLN	0 PLN
Information on reconciliation of the amount of fines, penalties and compensation for serious human rights violations and incidents related to its own employee resources with the most significant amount presented in the financial statements.	not applicable	not applicable
Total number of incidents reviewed by the unit	125	160
Total number of incidents with impact recovery plans implemented	38	66
Total number of incidents with remediation plans in place reviewed as part of routine internal management review processes	0	0
Total number of incidents that are no longer being addressed	87	94
Total number of cases of serious human rights incidents in which the unit played a role in securing remedies for those affected during the reporting period	0	0

C. Impact on own employees, risks and opportunities

[S1-4]

Eurocash Group has been building comfortable working conditions for many years and attaches great importance to the most important values that are close to the employees. It takes measures to influence non-wage elements by creating a friendly working environment, provides adequate and useful work tools, gives stability and reputation to the company, the opportunity to improve competence and cares about employees' personal safety. Employees also recognize the contribution to reducing climate change in the wider and narrower environment, the secure payment of wages and a broad benefits package, and the provision of a balance between personal life and work. At the same time, the HR Department is working on developing a revised wage gap and adjusting to the new regulations. HR executives are making efforts to balance the planned budget between, on the one hand, the increase in expenditures associated with raising wages, including the minimum wage, and, on the other hand, the ability to meet employee pressures and potential declines in sensitive areas.

Identified risks in the social area may include:

- working conditions and, in particular, wage pressures and changes in the minimum wage,
- the lack of qualified employees in key positions to ensure supply chain continuity and high turnover,
- loss of reputation or unfavorable opinion of the employer,
- risk of corruption, conflict of interest or personal gain,
- risk of loss of health or life, the occurrence of occupational diseases,
- risk of unequal treatment and inequality of opportunity,
- risk of violating data protection regulations and cybersecurity,
- risk of violating labor laws.

[S1-5]

Objectives related to employees are defined in the Sustainable Development Strategy. They relate to the areas of employee development, building commitment and satisfaction, and ensuring a safe and friendly workplace. For a summary of the strategic goals and their implementation, see Point 1.4 of the Group Strategy [SBM-2].

D. Working conditions

[S1-2] Opinion of employee representatives

In 2025, consultations were held with employee representatives regarding issues of importance from the employees' perspective in the area of the Capital Group's sustainable development. Key issues related to sustainable development were discussed, including methods for obtaining and verifying information and data in this area. The Inter-Company Committee of the "August 80" Trade Union issued a positive opinion regarding the issues presented.

Data security

[S1-1]

As a leader in the Polish wholesale market for the distribution of FMCG products, on which millions of users rely, we take care of cyber and information security in various areas of our business. In order to effectively counter modern cyber threats, we have implemented a number of rules and guidelines, contained in our policies, procedures, including *the Eurocash Group Information System Usage Policy* and *the External Entity Access Management Policy*. Our policies and procedures set out clear rules for the proper use of the IT system of Eurocash S.A. and the companies affiliated with Eurocash S.A., and are designed to protect the confidentiality of information, minimize the risk of loss of integrity and availability of data, and minimize the risks associated with our business

[S1-2]

Cooperation with our own employees and employee representatives in the area of information security is based on internal operational processes that are continuously being developed. There is an IT Security team within the structures of our Group, which carries out tasks including ICT security management, building security awareness among employees (security awareness) and responding to IT security incidents. This team is constantly working to improve our security systems, analyzing new threats and implementing appropriate protection measures.

[S1-3]

To ensure the smooth operation of the IT system and prevent or minimize the negative effects of emergency situations, we strive to provide redundant telecommunications and IT infrastructure resources. Key systems are placed in different geographic locations to avoid problems associated with local failures. We implement measures to protect and secure the data entrusted to us, using technical, administrative and physical safeguards that help protect data from various threats, including cyber threats.



Group employees can report risks using
a **dedicated email address:** helpdesk@eurocash.pl
A **Helpline** has been made available for others in the value chain:
<https://www.grupaeurocash.pl/formularz-sygnalista>

[S1-4]

We conduct continuous monitoring of security incidents and vulnerabilities, and test resilience to cyber-attacks to respond appropriately to the changing environment.

To ensure adequate data protection in our organization, our employees participate in mandatory information security and data protection training, as well as optional training to increase awareness and application of IT security best practices. These trainings are regularly updated to include the latest threats and technologies to keep our employees up to date on their data protection competencies.

As part of our ongoing efforts to enhance security, we plan to implement an advanced XDR (Extended Detection and Response) solution in 2026. This system will enable us to detect, analyze, and neutralize threats much more quickly by integrating data from various areas of our IT infrastructure into a single, cohesive defense mechanism.

In connection with the entry into force of new EU regulations, in 2026 the organization is preparing to fully align its structures, processes, and security systems with the requirements of the NIS2 Directive, focusing on strengthening risk management, enhancing operational resilience, and improving incident response procedures.

[S1-5]

A key objective is to increase employees' knowledge, awareness and competence in the area of data protection and to maintain the highest level of security for the Group's employees. The Group is aware of the risk of data security breaches. Therefore, we are taking a number of measures and have implemented the necessary policies and procedures to protect the Group from financial and reputational consequences. We conclude that effective data protection minimizes the risk of costly security breaches.

To further secure communications and the exchange of documents of strategic importance, in 2025 we introduced advanced encryption features specifically designed for members of the board of directors. This solution enables the use of state-of-the-art cryptographic mechanisms that protect confidential information from unauthorized access.

In 2025, no Eurocash Group company has been fined by the Office for Personal Data Protection supervisory authority for violations of personal data processing.

Data security and RODO compliance

[S1-1]

The personal safety of individuals, in the context of data security and the protection of personal data, is ensured by our internal Code of Ethics. We strive to ensure that every employee strictly adheres to a range of policies and procedures regarding the protection of personal data and confidential information.



Data protection **policies** and detailing **procedures**:

- Personal data protection policy - describes the general principles of personal data processing in the organization,
- Policy on risk analysis and impact assessment of personal data processing - defines the principles of Privacy by Design assessment, assessment of the likelihood of high risk of violation of the rights and freedoms of individuals and the likelihood of privacy violations,
- Procedure for handling requests from data subjects regarding the exercise of rights related to the processing of personal data - describes the procedure for handling requests from individuals to the Controller, i.e. the respective Eurocash Group company, related to their rights regarding personal data,
- Procedure for Assessment and Notification of Personal Data Protection Breaches - sets out the general rules for the assessment, recording and notification of Personal Data Protection Breaches under the GDPR,
- Policy for the selection of a supplier for processing personal data - specifies how to carry out the process of selecting suppliers to whom the Company entrusts the processing of personal data,
- Eurocash Group data protection transparency policy - principles adopted for the processing of personal data,
- Policy on cooperation with the data protection authority - principles of cooperation,
- Regulations concerning confidential information and the duties of insiders – defines the rules for compliance with the provisions of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of April 16, 2014 on market abuse (MAR) and other legal regulations concerning confidential information within the meaning of the MAR.

[S1-2]

The group does not engage in dialogue regarding data security.

[S1-3]

We take measures to prevent breaches by regularly updating our security systems and privacy policies, training employees on data protection, responding promptly to any reports of potential breaches, and ensuring that affected individuals can exercise their rights to have their processed data deleted, restricted, or modified.

[S1-4]

In the area of personal data protection, the Group has identified significant risks related to potential information security breaches that could result in serious legal consequences, including the imposition of substantial financial penalties, legal claims, financial losses, and reputational damage. In response to this risk, the Group implements a systematic approach to data protection management, encompassing risk analysis as early as the process design stage (privacy by design), the application of appropriate organizational and technical measures, and ongoing monitoring of compliance with applicable regulations, in particular the requirements of the RODO, a process overseen by a dedicated GDPR department. These approaches serve to effectively mitigate significant risks and minimize potential negative impacts on data subjects. The effectiveness of the implemented measures is assessed as high, as evidenced by the absence of significant breaches and the strengthening of the level of protection of employees' rights. At the same time, the Group has identified the tangible, positive impact of its personal data protection measures, which contribute to ensuring respect for privacy, information security, and building stakeholder trust.

[S1-5]

The group did not set a target for improving data security in its Sustainable Development Strategy.

Standardization of remote working and digitization of HR processes

[S1-1]

In 2023, the rules of remote work were regulated in the Eurocash Group on the basis of *the Remote Work Agreement*, which was also practiced in 2024. The starting point for the preparation of the internal regulation became the legal regulations, with the consideration of which the flexible hybrid work formula was created. The current forms of work in force in the Group are:

- stationary work - in areas whose specific tasks require it, such as warehouses, stores, wholesalers,
- hybrid work, where part of the work week has been set aside for working from the office, and the remaining days for working from home
- total remote work especially for analytical, IT, support positions.

More than 1,000 employees are covered by the hybrid work formula, and about 250 employees are covered by the total remote work formula. Members of the Management Board responsible for individual business units and companies have gained the authority to further shape the developed proportion of days of stationary and remote work according to the specifics of departments and teams. As of January 2026, new rules for remote work took effect under the Agreement on Remote Work signed in November 2025.

[S1-3] [S1-4]

At Eurocash Group, care has also been taken to provide solutions conducive to hybrid work, both in the physical and virtual work environment. Additional conference rooms were made available in the offices for desktop meetings and acoustic booths for individual remote meetings. An ergonomic audit was also conducted to refresh good working practices from the office. Key resources, i.e. desks, conference rooms and parking spaces, have been made available in an intuitive application for booking them. Collaboration is also supported by an internal social platform, with the help of which employees from different business areas in the organization share achievements, knowledge, experience and passions. In addition, recommendations have been developed to support project work, teamwork and the building of internal communities. The process of tracking hybrid work hours is carried out using an application specifically adapted for this purpose. In this way, the Eurocash Group has taken another step toward reducing paper consumption.

In 2025, the Eurocash Group completed the implementation of the HRgo platform. HRgo is an internal HR platform based on the SAP SuccessFactors solution. The implementation covered key HR areas—from recruitment and onboarding, through HR request workflows, to training and development processes. All processes are centralized in one place, following a single operational logic and a unified information flow. The project has resulted in operational optimization, simplified processes and architecture, reduced paper usage starting from the stage of collecting data from job candidates, as well as improved collaboration and management.

Among other things, such developments as an integrated HR technology platform, self-service HR service, access to data for managers, automation of HR processes, have been recognized by external experts who, in their reviews of compliance with the law and values, emphasize the importance of the standard achieved. The development of this area contributed, among other things, to Eurocash Group joining the prestigious group of companies with the Top Employer Poland certificate.

Listening to the voice of employees

[S1-2]

Listening to the voice of employees is key to creating an inclusive work environment where everyone feels valued and has the opportunity to express their opinions. Such a process not only increases team engagement, but also fosters innovation and better decision-making, which translates into success for the entire organization. The purpose of the adopted *Employee Listening Strategy* is both to receive current information about the company's work environment and to involve employees in the decision-making processes that take place in Eurocash Group. Such action continually promotes an entrepreneurial attitude, which is also one of the values guiding the Group, and creates space for two-way communication and sharing of ideas.

Methods for obtaining feedback from employees:

- Cyclical Employee Opinion Survey - includes all employees (no survey was conducted in 2025),
- Periodic Pulse, local research driven by business needs,
- Webinars with Board members with direct questioning session
- Dedicated email, contact, company-wide mailboxes
- Hotline for employees
- survey for new hires and their supervisors
- Questionnaire for employees who voluntarily leave the company as part of
- Evaluation surveys after company events and measuring attendance
- Study of cooperation between units
- Internal focus studies with employees
- Candidate Experience survey among selected new hires.
- Annual strategy meeting

In Eurocash Group, the employee's voice is important at every stage of the employee's career, not only while working in the organization, but also when leaving the organization. The opinions collected upon termination of the employment relationship are subject to continuous analysis and allow us to define the directions for improving the Group's processes and building an engaging work environment. Voluntary departures are given special attention. The feedback obtained from employees makes it possible to respond to current needs, as well as to incorporate the suggestions received into long-term strategies.

The head of the Human Resources Department is the person operationally responsible for ensuring that the cooperation in question takes place and that the results of the cooperation influence the unit's approach to working with its own employee resources.

Promoting work-life balance (wellbeing)

[S1-4]

The Eurocash Group is taking a number of measures to spread work-home balance among employees. The initiatives implemented by the Group in this regard in 2025:

#Zdrowe biuro

#Zdrowe biuro (Healthy office) is a series of measures the Eurocash Group is taking to holistically support employee wellbeing. The Group is consistently implementing *the Wellbeing Policy* announced as part of the Eurocash Group HR Strategy 2023-2025.

Among the activities the Group carried out in 2025 were:

- preventive health screenings at offices and contests offering vouchers for employees at other locations,
- optical health events;
- health days organized with an external provider,
- flu vaccinations at offices,
- webinars on health-related topics,
- wellness and sports newsletters,
- the “Sign Up” program, which subsidizes employees’ sports activities,
- educational communications inspiring a healthy lifestyle,
- an Antistress group on a social media platform featuring wellness inspiration,
- establishment of a group of wellness ambassadors,
- a psychological support hotline,
- a separate form of psychological support for management,
- new locations for the Pink Box.

Preventive examinations

In 2025, the Eurocash Group once again organized preventive health initiatives—the spring and fall health campaigns (Inclusivity Campaign). This edition focused on the diverse needs of employees and tailored packages, recognizing that health needs vary depending on age, physical activity, hormonal balance, and levels of key nutrients. In 2025, the focus remained on cancer prevention, offering a choice of oncology packages. In collaboration with our partner #Upacjenta, we prepared preventive screening packages for employees at our headquarters in Komorniki, Warsaw, and selected Distribution Centers. Additionally, for employees at other locations, we organized contests with prizes consisting of vouchers for blood tests at Diagnostyka facilities throughout Poland. In total, 1,300 people were able to undergo screening.

Group employees participated in two editions of the Women’s Run – Always First, running 5 km from any location to support preventive care. Run participants could receive a home HPV test.

The Group also organized webinars on stress, menopause, andropause, and vision.

Health Days with Medcover

This year, the “Health Days with Medcover” initiative was held again at three offices, during which nearly 200 people were screened, giving employees the opportunity to have their blood pressure, blood glucose, and cholesterol levels checked, as well as undergo a body composition analysis.

Flu vaccinations

Flu vaccinations are included in the medical packages that the Eurocash Group offers to employees (subsidized packages by the employer). However, the option to vaccinate at the workplace (in the main offices) was also organized. The purpose of this campaign was also to make employees aware of the dangers of contracting the flu, to explain to them how such a vaccine works, and to identify groups at particular risk of severe flu, through email communication and the sharing of materials developed by the Group's medical operator.

Optical Event

The Eurocash Group organized an optical event at its two main offices to promote eye exams. Participants were able to take advantage of a free screening, a consultation with an eyewear stylist, and the opportunity to purchase eyeglasses at a significant discount. A total of 200 employees took part in the optical event.

Webinar

In 2025, as part of the “Inclusivity Campaign” health initiative, a series of webinars was organized to highlight the needs of employees of all ages, mental health concerns, and neurodiversity:

- Andropause, Menopause, and Perimenopause: Hormonal Balance in Grown-Up Girls and Boys
- Stress, multitasking, and overstimulation—how to maintain balance and mental health in everyday life
- Neurodiversity in the workplace—how ADHD and the autism spectrum enrich the team
- There was also a webinar titled: Well-being starts with vision.

Wellbeing newsletters

Once a month, wellbeing and sports newsletters are delivered to employees' email inboxes:

- News from the areas of employee benefits, wellbeing, company events, employee volunteering and everything that affects wellbeing in the workplace and beyond.
- Recommendations - links to interesting, inspiring articles.
- Coverage of sporting events, interviews with employees who participate in various sports activities and represent the Eurocash Group in tournaments or running and triathlon events.

"Zgłoś swój start" Program - subsidies for sports activities of employees

The Eurocash Group supports employees in an active lifestyle and encourages them to take the initiative and submit their proposals to compete in various disciplines. The Group subsidizes starting packages, participation in tournaments and other forms of recreation. The “Zgłoś swój start - i zdobądź dofinansowanie” program ("Report your start - and get a subsidy") is very popular.

The Group has subsidized more than 30 running events, including triathlon, Runmagedon, Dolnośląski Festiwal Bieg Westerplatte, Bieg Niepodległości, Bieg Powstania Warszawskiego, marathons and half-marathons, bowling tournaments, and volleyball court rentals.

Employees used an active running group on Teams to motivate each other to participate in races together. We continued our support for Partner Biegów Wlkp. by sponsoring water for the races.

Two editions of charity runs took place—the “Women Always First” Run—with the chance to win starter kits.

We organized a charity-sports challenge with the external provider Move Republic—30 Days for Eurocash’s 30th Anniversary: On the Move for Rakiet. We turned daily physical activity into tangible support for the foundation—10,000 PLN—and encouraged people to get moving.

Educational communication to inspire healthy lifestyles

In its communications, the Eurocash Group highlights days related to well-being in the broadest sense to draw attention to benefits that can help employees facing various challenges, such as reminders about the psychological support hotline and the Multilife app, which provides access to consultations with psychologists and dietitians.

Anti-stress Group on the company's social media platform

The Anti-stress Group is a place where people interested in exploring topics in the area of wellbeing meet. The company and employees there share their own inspirations from this area.

Wellbeing Ambassadors Group

In 2025, the Wellbeing Ambassadors Group was established—a driving force for change, made up of enthusiasts of a healthy lifestyle who want to inspire others to prioritize their wellbeing both at work and in their personal lives.

Psychological support hotline

Eurocash Group provides employees with a dedicated psychologist on duty for those in need of support and advice:

- The hotline is completely anonymous,
- Access for any caller,
- Access from any phone number,
- No appointment necessary,
- No time limit per consultation,
- The hotline is open at times convenient to the Employee,
- The group is actively responding to current events and modifying the availability of the hotline (e.g., Flood - we have launched additional days of psychologist work).

Contests

In 2025, the Eurocash Group continued to organize contests aimed at promoting employee well-being. These contests focused on topics such as celebrating positive thinking, sports and health, the fight against diabetes, healthy eating, and cooking.

The ESG Team organized the “Safe Driver Day” Contest for all Group employees, raising awareness of the negative impact of alcohol on human health and promoting responsible alcohol consumption.

Competitions

In 2024, the Eurocash Group continued to organize contests to support employee well-being. Contests included celebrating Positive Thinking Day, sports and health, fighting diabetes, healthy food and cooking, and eye examinations.

Eurocash Group offers employees a rich **benefits** package. These include:

- Free medical care for employees, and at preferential rates for family members,
- Life insurance for the Employee and their relatives at preferential terms,
- Sports Cards, Sports and Culture, Multilife application co-financed by the Employer,
- Rewarding employees for 10 years and 25 years of work,
- Subsidizing children's summer camps,
- Summer Picnics for Employees and their relatives,
- Prepaid Cards for Christmas,
- Christmas packages for Employees and children,
- Christmas meetings.

Employee Hotline

Eurocash Group has an Employee Hotline, which provides telephone and email support for HR issues in the areas of benefits and attractions, operation of the intranet and benefit platforms, development and training, annual evaluation, 360 assessment, internal recruitment, among others.

Pink Box

In 2025, the Eurocash Group continued its “Pink Box” initiative, introducing the boxes in new locations, providing free hygiene products, and breaking the taboo surrounding menstruation.

[S1-15]

Table 35. Measures of work-life balance

Disclosure S1-15	2024	2025
Are all employees entitled to leave for family reasons?	Yes	Yes
Number of eligible employees who took leave for family reasons - women	2 995	1 441
Number of eligible employees who took leave for family reasons - men	929	272
Total number of eligible employees who took leave for family reasons	3 924	1 713
Percentage of eligible employees who took leave for family reasons - women	27%	15%
Percentage of eligible employees who took leave for family reasons - men	18%	6%
Total percentage of eligible employees who took leave for family reasons	24%	12%

E. Employment structure

[S1-6]

In 2025, over 16,000 people were employed by the Eurocash Group. This ranks the organization among the largest employers in Poland. The workforce is nearly 15% smaller than in the previous year. The Group is continuously working on reorganizing its structures and optimizing its processes. Employment contracts are the primary form of employment. The Group operates several hundred locations across Poland, ranging from distribution centers to warehouses, retail spaces, and offices. It creates jobs in a variety of roles across many business areas: from logistics, through sales, e-commerce, and IT, to comprehensive corporate management (including legal, finance, marketing, and HR).

In addition to stable employment, employees have access to numerous opportunities to develop their competencies and skills. Each person employed by our organization can count on being valued for his or her contribution and commitment, as well as working in an environment based on mutual respect, acceptance and respect for diversity.

The Eurocash Group had nearly 14,000 full-time employees in 2025, of whom nearly 68 percent were women. The majority of full-time employees are in the 30-50 age range, working full-time. Senior executives account for 1,5 percent of the total workforce, and 64 percent of them are men.

The Group also hires employees under other forms of employment, such as civil law contracts, B2B or through temporary employment agencies. Work under contract most often involved carrying out inventories at various business units. During the reported period, several hundred people performed this work. Eurocash Group also used more than 1,000 employees hired by temporary labor agencies - mainly for unloading and unloading goods in stores and as logistical support in distribution centers. Eurocash also employs in its structures so-called non-employee employees - examples include employees delegated by employment agencies, apprentices, contractors, interns or self-employed persons. Turnover in 2025 returned to market-average levels, standing at 30%.

The only country in which the Eurocash Group has more than 50 employees is Poland, so information on the number of employees by country is not presented.

Table 36. Characteristics of the unit's employees - number of employees and turnover rate

Disclosure S1-6	2024	2025
Headcount - women	11 280	9 532
Headcount - men	5 111	4 443

Disclosure S1-6	2024	2025
Total headcount	16 391	13 975
Number of permanent employees - women	11 280	9 532
Number of permanent employees - men	5 111	4 443
Total number of permanent employees	16 391	13 975
Number of temporary employees - women	0	0
Number of temporary employees - men	0	0
Total number of temporary employees	0	0
Number of employees who are not guaranteed working hours - women	0	0
Number of employees who are not guaranteed working hours - men	0	0
Number of employees who are not guaranteed working hours in total	0	0
Total number of employees	16 391	13 975
Number of full-time employees - women	11 031	9 329
Number of full-time employees - men	5 063	4 403
Total number of full-time employees	16 094	13 732
Number of part-time employees - women	249	204
Number of part-time employees - men	48	39
Total number of part-time employees	297	243
Total number of employees	16 391	13 975
Number of total employees who left the unit during the reporting period	4 836	4 168
Employee turnover rate during the reporting period	39,66%	30,25%

[S1-7]

A total of 2,704 people worked in the Group on contracts other than employment, including 139 people on B2B, 1,279 people provided by temporary employment agencies and 1286 people on contract of mandate.

Table 37. Characteristics of non-employees constituting the entity's own employee resources²

Disclosure S1-7	2024	2025
Number of persons connected with the unit by contracts for the provision of work ("self-employed persons")	72	139
Number of people provided by units primarily engaged in "employment-related activities"	1 027	1 279
Number of employees hired on the basis of contract of mandate	571	1 286
Total number of non-employees	1 670	2 704

F. Remuneration policy and system

[S1-1]

The remuneration policy in the Eurocash Group was established based on the best market practices, values and strategy of the Group. An important direction in its implementation is to support employee involvement, increase work efficiency and build responsibility for the Group's results. Wanting to take even better care of transparency and consistency of solutions in the organization, while at the same time taking into account diversity and responding to the needs of different employee groups, the Group's

² Data was reported for the number of employees at the end of the reporting period. In the case of persons provided by units primarily engaged in "employment-related activities," data obtained from external temporary employment agencies.

remuneration policy was updated in 2023. It shapes solutions on two levels: central - consistent for the entire Eurocash Group, and local, taking into account the specifics of a particular business unit, segment or group of positions.

A fundamental element of the Eurocash Group's compensation policy is the mapping and valuation of positions based on Mercer's international IPE methodology. The position valuation process is transparent and supervised by the Position Valuation Committee, which includes representatives of top management, representing various Group units.

The essence of the remuneration policy at Eurocash Group is the Total Rewards concept, i.e. looking at remuneration in broad terms of the overall value package an employee receives. The framework of the value package for a given position is based on his/her grade and includes not only the remuneration part: fixed salary, variable remuneration such as monthly, quarterly, annual bonus systems, but also a number of other elements. Among them are: benefit packages - taking into account the needs of different employee groups - training and other development methods implemented by the internal training team, external training, conferences, tuition subsidies, culture and appreciation programs, wellbeing and integration activities, picnics, webinars, meetings with experts, flexible work arrangements, or support for employee passions. All these activities build the value of an employee's compensation package. At Eurocash Group, each employee receives an annual Total Rewards summary, which includes information about the value of the compensation package he or she received in a given year.

With an eye on market best practices, the Eurocash Group periodically participates in compensation surveys and, based on these surveys, reviews employee compensation twice a year. Covering such a wide variety of businesses and positions, the Eurocash Group stands out for its high internal consistency ratio of 80 percent for base pay and more than 70 percent for total pay.

[S1-2]

The Eurocash Group also undertakes an annual Remuneration Systems Effectiveness Survey, carried out on the basis of internally defined indicators. As part of the survey, the remuneration systems used in the Group are reviewed in terms of: financial indicators, the effectiveness of the systems and their management processes, solutions used in the market, and feedback from employees obtained through an intra-group Employee Opinion Survey.

[S1-8]

People employed at Eurocash have full freedom to form employee groups. The company does not have a collective bargaining agreement with its employees, and there are trade union organizations representing employees in the Eurocash Group.

[S1-10]

All employees are paid adequate wages in accordance with applicable benchmarks ensuring that the needs of the employee and their family are met in light of national economic and social conditions.

[S1-11]

All Group employees are covered by social protection against loss of income caused by any of the following major events, such as illness, occupational accident, acquired disability, parental leave and retirement. Social protection is offered through public programs or voluntary benefits offered by the unit.

[S1-12]

In the Eurocash Group, 3.3% of employees are people with disabilities.

[S1-16]

The Eurocash Group has developed a methodology for examining the gender wage gap in accordance with EU Directive No. 2023/970 of May 10, 2023. There are transparent, clear mechanisms for salary formation in the Group. Mercer's analytical-point method of valuing work is used, which ensures the existence of a mechanism for comparing work for the notion of equal work and work of equal value.

The process of examining the wage gap in the Eurocash Group involves analyzing the pay gap between men and women, taking into account the valuation of positions and business areas.

In this process, the following indicators are examined:

- gender wage gap,
- gender wage gap in the form of complementary or variable components,
- median gender wage gap,
- median gender wage gap in the form of complementary or variable components,
- the percentage of female and male employees receiving supplemental or variable components,
- the percentage of female and male employees in each quartile of salary,
- gender wage gap among employees by category of employee, according to the usual basic hourly or monthly wage and supplemental or variable components.

In 2025, the Eurocash Group plans to internally analyze the results obtained, develop an "adjusted wage gap" model, and adapt the wage gap study to the guidelines of the legislator, who will implement the provisions of the EU Directive on wage disclosure in Poland.

Due to the pending implementation of regulations and the obligation to report the wage gap from 2027, for the time being the Group is able to provide information on the overall wage gap in the Eurocash Group, which is 12,90 percent.³ Annual total compensation of the highest-paid individual to the median annual total compensation of all employees (excluding the highest-paid individual) was 34.43." The pay gap is smaller than last year, which is a result of the measures taken to address pay disparities among employees in similar positions.

G. Employee development and education

[S1-1]

The Group has several documents governing strategy and policies in the area of development and education of its own employees:

- Training and Employee Development Strategy at Eurocash Group,
- Career Management Policy,
- EC Group Leadership Policy,
- Eurocash Group's education subsidy rules.

At Eurocash Group, we provide employees with the opportunity to participate in various types of development initiatives aimed at both strengthening the competencies already possessed by employees and acquiring new competencies by employees, which are closely related to the changing needs of the company. Eurocash Group's training and development strategy is closely linked to other policies, in particular the leadership development and career development strategy. It includes

³The overall wage gap indicator was calculated based on the formula: Women's average basic salary converted to full-time - Men's average basic salary converted to full-time) / Men's average basic salary converted to full-time

a number of key initiatives aimed at effectively developing employees' skills, knowledge and competencies. The planned activities result from the strategic objectives set in the area of training and development as part of the EC25 "We Grow Together" Strategy:

- Development of leadership competencies,
- Creation and implementation of workshops, training and development programs taking into account the needs arising from the following strategies: Diversity and Inclusion, Wellbeing, and Sustainability,
- Developing the competencies of the future,
- Continuation and implementation of workshops, training and development programs.

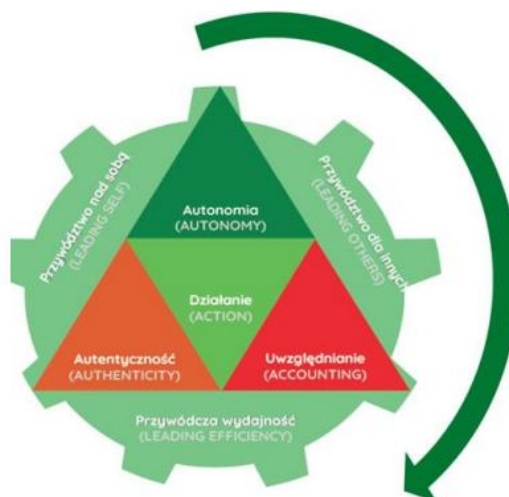
[S1-4]

In 2025, we pursued our strategy by enabling employees to participate in training:

- open internal as part of the "Rozwój w Twoich rękach" Program (27 soft and tool training topics available to all employees and leaders) and specialized training conducted by internal experts,
- group internal (intended for all teams in the various business units of the Eurocash Group),
- external individual and group training (specialized, strengthening professional skills and supporting business efficiency, organized by external providers),
- wellbeing webinars,
- webinars on managing diversity and building an inclusive work environment,
- induction training for new employees,
- leadership development programs,
- Mentoring Zone program,
- Coaching Zone program,
- subsidies for postgraduate studies/qualification courses/foreign language learning.

Leadership development

At Eurocash Group, we continuously develop the competencies of our leaders to inspire teams to achieve common goals and create an engaging work environment for different groups of employees. The **Leadership and Employee Development** pillar is one of the elements of the HR strategy for 2023-2025, with the main goal of guiding leaders to act in accordance with the highest standards and values of the organization. The leadership model, i.e. the standard of fundamentals and behaviors, developed by graduates of the #LeadUP Leadership Competency Development Program is the core of the leadership policy. It is based on the concept of Leadership Fundamentals, which assumes that three components are responsible for the effectiveness of leaders, regardless of the level occupied in the organization: Leadership of Self, Leadership for Others and Leadership Performance - Business Result Management.



As part of Eurocash Group's long-term leadership strategy, programs are in place:

- **First Time Manager** - a program designed for people taking on managerial positions and those who already hold a position and want to develop their competence as a manager and leader. In 2025, 15 people completed the program, and 34 people started the next edition of the program.
- **The #LeadUp** leadership competency development program for managers. In 2025, graduates of the program participated in an internal project aimed at developing a set of key leadership competencies along with the corresponding behaviors. The result of this work is a document designed to support managers and their teams in their day-to-day work.
- **Mentoring Zone program** - for experienced leaders and directors. Continued as a development initiative that supports the exchange of knowledge and experience among Eurocash Group employees. Mentors are experienced leaders and directors who share their business expertise with mentees seeking to develop their competencies and consciously shape their future career paths. The program's goal is to strengthen leadership, develop skills, and build a community based on collaboration and knowledge sharing. In 2025, 10 mentoring pairs completed their collaboration, and 3 new pairs joined the program, continuing their development within the Mentoring Zone.
- **GrowUP**, a leadership competency development program for experienced managers. In 2025, 44 people completed the program, and 46 people began the new session.

Stationary and online library

Employees can use the Eurocash Group Library to deepen their knowledge from training and self-development. As of 2025, there were 874 books in the stationary library stock, while the online library database contained 102 items (audiobooks, e-books, video courses).

Coaching Zone Program

The Coaching Zone program is an employee development program that is an integral part of Eurocash Group's leadership development strategy. Its main objective is to support employees in self-definition of goals, identification of barriers and effective pursuit of their aspirations. As part of the development of the Coaching Zone, Career Coaching Sessions were launched in the second half of the year, which are available to all employees regardless of their position.

Pillars of the program:

- Executive coaching (for senior executives- board members, directors) ,
- Expert coaching (for middle managers-managers, executives),
- Peer coaching (for all employees).

Subsidies for postgraduate studies, courses to improve qualifications, learning foreign languages

The purpose of the subsidy is to ensure a higher level of competence of employees by improving their professional qualifications. At the request of an employee and a legitimate business need, Eurocash Group may subsidize part or all of the costs associated with the studies, course, or language learning program undertaken. The rules for granting the co-financing are regulated in the policy *Rules for co-financing education in the Eurocash Group*.

NPS

[S1-2] [S1-3]

Employees who have taken part in training sessions have the opportunity to provide voluntary feedback through online surveys, which include a set of closed questions as well as open-ended questions. The responses provide guidance for improving the quality and scope of training, provide feedback on the work of trainers, and contribute to expanding the training offerings in future editions. The NPS score for the perceived usefulness of the training was 91, and for the likelihood of recommending it to other employees (open and internal group training) it was 92. The index was established as a KPI target in the Sustainability Strategy.

Table 38. Indicators for in-house employee training

Disclosure S1_13	2024	2025
Number of employees who participated in regular performance reviews and career development - women	1 544	1 197
Number of employees who participated in regular performance reviews and career development - men	1 179	915
Total number of employees who participated in regular performance and development reviews	2 723	2 112
Number of hours of training offered to and completed by employees - women	9 273	10 697
Number of hours of training offered to and completed by employees - men	9 262	9 034
Total number of hours of training offered to employees and completed by them	18 535	19 731

H. Health and safety at work

[S1-1]

The Eurocash Group responds to the needs of the employees it works with on the basis of various forms of employment as part of its existing company policy. We feel responsible for them and are aware of the scale of our operations. In doing so, we maintain respect for diversity and human rights without dividing or going beyond the norms of regulations and laws. Within the Group's structures, no distinction is made between employees on the basis of, for example: gender, age, religion or origin, or any other criterion that could constitute a dividing criterion.

The Eurocash Group has certain standards of conduct and policies, which are listed in the sources below:

- Procedure for supervision of health and safety records,
- Procedure for reporting occupational diseases,
- Procedure for reporting accidents,

- Procedure for conducting training,
- Eyeglasses reimbursement procedure,
- Procedure for issuing preventive meals,
- Control schedule - as agreed with the business for 2025.

[S1-5]

Identifying current occupational health and safety needs and then compiling appropriate documentation is a key element in risk and accident management. The 2025 goal of "100% up-to-date documentation" entails maintaining a system of records and regularly updating health and safety-related documents, including, among others, procedures, manuals, regulations and job-specific risk assessments.

- Cyclical revision of documentation: All health and safety documents are regularly reviewed and updated to reflect the current state of the law and changes in the way, technology or organization of work;
- Development and updating of health and safety procedures: All procedures and instructions are continuously developed and updated in response to changing legislation, new technologies, changes in work organization, or based on the results of accident analyses;
- Compliance with standards and laws: the documentation should comply with applicable national and international health and safety regulations and ordinances concerning the protection of employees' health and life;
- Risk analysis: The first step in identifying current needs is a thorough analysis of the risks associated with the job. Conducting regular risk assessments identifies potential hazards and, based on this, determines what documents are needed (e.g., emergency procedures, evacuation plans);
- Updating training programs: If there are changes in legislation and based on the analysis of risks and needs, employee health and safety training programs are updated and adjusted, and additional training is provided, such as practical first aid;

[S1-4]

Eurocash Group's Health and Safety Department operates in 5 key areas:

1. Provision of health and safety procedures and instructions, ongoing monitoring of accident incidents, supervision of occupational risk assessment, regular inspections of the health and safety status of units,
2. Periodic safety and health training,
3. First Aid Training,
4. Health and Safety Campaign.
5. Collaborate with internal partners (other departments) and external partners (suppliers) to provide employees with appropriate work clothing and personal protective equipment, automate warehouse operations, and provide fire safety services and equipment.

Characteristics of key activities:

1. Provision of health and safety procedures and instructions, ongoing monitoring of accident incidents, supervision of occupational risk assessment, regular inspections of the health and safety status of units:

- Description of scope: regular updating of manuals, procedures and risk assessments, conducting accident investigations and incidents in accordance with the notification received, conducting health and safety inspections in accordance with the annual inspection schedule.
 - Time perspective: on an ongoing basis, according to notification and/or current schedule.
 - Qualitative and quantitative information: 100% of current documents, post-accident investigations conducted and units inspected.
2. Periodic safety and health training:
- Scope description: training in accordance with the training regulation for all employees of the employer within the time limits.
 - Time perspective: on an ongoing basis, every 3 years for labor positions, every 5 years for those in charge of employees, every 6 years for administrative and office positions.
 - Qualitative and quantitative information: in 2025, 2,216 laborers, 581 employees' managers and 704 administrative and office employees were trained.
3. First Aid Training:
- Scope description: training 5,960 employees across the Group in practical first aid methods.
 - Time horizon: 3 years; 2023-2025.
 - Qualitative and quantitative information: In 2023, 2,078 people completed practical first aid training; in 2024, 1,715 people were trained; and in 2025, 2,167 people were trained.
4. Safe Driving Training:
- Scope description: Ongoing training of employees with company cars on safety, driving ergonomics and principles of eco-driving and how to provide first aid in the event of a traffic accident.
 - Time perspective: organization of training on a continuous basis, min 4 times a month.
 - Qualitative and quantitative information: 38 people were trained in 2023, 97 people in 2024 and 399 people in 2025.
5. Health and Safety Campaign:
- Scope description: Building a safety culture, promoting a positive image of the Occupational Safety and Health Department, and increasing employee engagement by involving them in initiatives to foster a safety culture within the organization, as well as recognizing employees who prioritize safety and promoting best practices and safe behaviors among employees during their daily work duties, in accordance with the principle "Health and safety isn't about regulations—it's about people." Implementing regular activities for employees across all Business Units to promote occupational safety and health; knowledge and skills contests with prizes, webinars, training sessions, demonstrations, free eye exams, practical first aid training, safe driving training, evacuation of people with disabilities, certification of fire extinguishers in employees' vehicles, workshops on: breathing, stress reduction, and self-defense, baskets of healthy snacks and juice bars, traffic accident simulators.

- Time perspective: holding an event min once a quarter in different units.
 - Qualitative and quantitative information: activities implemented on an ongoing basis in accordance with the adopted schedule of the Health and Safety Campaign.
6. Collaborating with internal partners (other departments) and external partners (suppliers) to provide employees with appropriate work clothing and personal protective equipment, automate warehouse operations, and provide fire safety services and equipment:
- Time perspective
 - Participation in tender processes for the procurement of workwear and personal protective equipment,
 - Collaborating with business units and on projects aimed at automating warehouse and transportation operations,
 - Planning and ensuring regular activities related to the inspection, replenishment, and replacement of infrastructure components that ensure fire safety for people, buildings, and business assets.

The Health and Safety Department carries out its activities through preventive and support activities in the business, i.e.:

- Preventive and post-accident
 - The 5 minutes with health and safety project - videos on screens and talks between supervisors and employees at logistics headquarters,
 - Post-accident recommendations discussed with unit and business managers and supporting departments (e.g., real estate) for implementation,
 - Posters, communication about use (in DC stores and C&C wholesalers) - e.g., slicers, fireworks, wet floors, safe work with cart,
 - Recommendation related to the allocation of work clothing and footwear,
 - Health and safety inspections of units, behavioral audits,
 - Checks on the implementation of recommendations after audits by the insurer and external bodies.
- Aftermath
 - Analysis of reports, review of the most common irregularities and those most risky from a health and safety point of view - presentation to business and unit managers. Support in implementation.
- Training
 - Implementation of periodic occupational health and safety training, initial occupational health and safety training, first aid training, and training for lift trucks, forklifts, specialized lift trucks and mobile platforms.
- Consultation and design

- Periodic meetings with the departments: operations, technical, real estate, HR in each business unit,
- Participation in business and local projects,
- Recommendation to update the clothing laundry allowance,
- Ongoing advice on occupational health and safety and fire protection for cooperating departments.
- Promotional and Communications
 - Health and safety campaign; contests with prizes, webinars, demonstrations, workshops, training,
 - Communication of matters related to health and safety in the broadest sense.

Wanting to improve the quality of health and safety at work Health and Safety Department:

- Initiates meetings with operational and support departments to discuss the current situation related to the corrective actions being taken, develop a work schedule and monitor progress,
- Controls the implementation of recommendations after internal and external audits and inspections.

The Health and Safety Department participates in numerous additional projects to improve the quality of cooperation, such as:

- Conducting nationwide Health and Safety Campaigns as a safety promotion,
- Eye examinations and general health examinations of employees in units with the cooperation of external suppliers,
- Work life balance group activities and the possibility of remote work/hybrid work formula,
- Subsidized medical and sports packages,
- It has its own representative - Ambassador in the Group's strategic project "Cooperation in the EC Group" - through which the activities of the Health and Safety Department have become more recognized in the EC Group,
- It has representatives in the DEI project and influences the improvement of the "efficiency" area through leadership in the area,
- Representatives of the health and safety department take part in training in Qualified First Aid, which makes the training much more qualitative and substantive,
- Representatives of the health and safety department take part in training and specialized courses, for example, in the operation of warehouse racks, thereby improving the quality of the proposed preventive and implementation measures,
- Representatives of the Health and Safety Department coordinate nationwide cooperation with service providers in the field of service of fire protection equipment - ordering inspections, monitoring the progress of work, verifying the quality of services,
- The Health and Safety Department coordinates the eyewear reimbursement process at EUROCASH Group - verifying the documentation sent from the units and granting reimbursement.

The Health and Safety Department monitors the results of activities and initiatives by implementing the following processes:

- accident analysis - year/year accident rate study,
- training registry - verification of updates on periodic training in OHS, first aid, forklifts,
- inspection analysis - the Health and Safety Department has implemented an application for inspections so that the results of inspections at individual JB's and BU's can be measured on a year-on-year basis,
- the level of involvement in health and safety areas in the Employee Opinion Survey,
- statuses of individual projects with supporting departments (e.g., real estate) at periodic meetings,
- post-training survey,
- behavioral audit.

The processes by which the Health and Safety Department recommends the implementation of new solutions to improve the quality of health and safety in the Group:

- testing of hazardous, harmful and arduous factors of the work environment;
- testing new solutions and work tools;
- employee opinion survey;
- behavioral audit;
- meetings with representatives of cooperating departments;
- protocols, recommendations and audit speeches of external bodies;

Channels for reporting non-compliance in the Eurocash Group from the occupational health and safety perspective:

- helpline for reporting all kinds of violations of labor rights,
- employee opinion survey,
- reporting to representatives of the relevant departments on perceived or reported threats to life, health and property,
- Health and Safety Department functional emails and the company's Service Desk Plus tool.

Communication processes for Occupational Health & Safety & Business Department:

- discussions at periodic meetings with business,
- informing the Business through the intranet platform about structural and regional changes in the EHS department,
- update on the intranet of procedures and instructions,
- in-house communicators.

OHS Department's impact on the green economy and climate quality:

- hybrid work has been implemented in the Health and Safety department, thereby reducing commuting to offices and replacing it with remote work from home,

- driving hybrid cars.

In order to reduce accidents, the Health and Safety Department is taking a number of measures to improve the occupational safety of Eurocash Group employees through individual actions and strategies:

- Ensuring safer working conditions by improving the infrastructure of the facilities, using appropriate collective and individual protection measures for employees, and conducting regular health and safety training;
- Raising the awareness of those in charge of employees and the employees themselves about risks and their prevention;
- Regular inspection and maintenance of equipment, so that machines and equipment used in the work process are in good working order, reducing the risk of accidents due to technical causes;
- Promoting accountability through the introduction of procedures, instructions, and enforcement and promotion of compliance with health and safety regulations and policies;
- Ongoing investigation and analysis of occupational accidents and near-misses, as well as maintaining a register of accident and near-miss incidents and a register of occupational diseases to understand their cause and implement appropriate preventive measures.

The above measures help achieve the goal of reducing the accident rate and maintaining zero severe and fatal accidents among employees.

Mandatory health and safety training for all employees is a key objective in ensuring employee safety. All new employees undergo mandatory initial health and safety training consisting of general and position instruction and is conducted by the Health and Safety Department and the immediate supervisor or his/her designee. Periodic OHS training courses are conducted regularly, in accordance with the time period stipulated by the law, and are aimed at regularly reminding employees of OHS rules, rules of conduct in case of accidents and emergencies, hazards at the workplace, and the necessity and manner of first aid. In Eurocash Group, all employees have up-to-date health and safety training, and supervision of the validity of the training is provided by the Health and Safety Department in cooperation with the Human Resources Department and the employees' immediate supervisors. Regular maintenance of training records and monthly summary reports directly impact the maintenance of a high employee training rate.

All employees undergo mandatory preventive medical examinations at occupational health facilities cooperating with the employer. The realization of the goal allows monitoring the health of employees and their ability to perform work in accordance with national regulations. The employer provides the examinations and bears the costs of conducting them, and the Health and Safety Department, together with the Human Resources Department and the employees' immediate supervisors, ensures that they are valid and adapted to the type of risks and the specifics of the workplaces.

Conducting health and safety inspections of the employer's subordinate units is a key element in managing safety in the workplace. The development and implementation of an inspection schedule makes it possible to identify risks in the work environment, assess the effectiveness of preventive measures, ensure compliance with legal regulations, and improve safety culture and awareness among employees. The Health and Safety Department audits units in several areas:

- Inspection of the condition of machinery, equipment, tools and work premises;
- Compliance with health and safety regulations and rules by employees;

- Verification of the condition of lighting, ventilation, temperature, general cleanliness in the workplace;
- Review of documentation related to occupational safety;
- Workstation Ergonomics.

Audits conducted by the Health and Safety Department are systematic, documented and archived, and their results are discussed during meetings with representatives of individual units and businesses. During audits, the Health and Safety Department uses an application specially adapted to the needs of the employer by an external supplier, so that audits of units are standardized and their results are measurable and can be compared in annual analyses of the state of health and safety.

[S1-2]

The Health and Safety Department is a separate unit of the company, reporting directly to the Group Management. Its tasks include continuous cooperation with all business units and central departments of the Eurocash Group. In addition, the Health and Safety Department cooperates with organizational units outside the plant on issues of safety in the broadest sense. The Health and Safety Department is required to feed its knowledge and experience to employees and managers, but also to report non-compliances.

In addition, employees' opinion of occupational health and safety is influenced by the activities of the Health and Safety Department, such as:

- All OHS instructions and procedures, Occupational Risk Assessments and other current OHS events that take place in the Organization are available on company platforms (INTRANET, My Delicatessen) and internal messengers, so that every employee has constant access to information.
- Cyclical meetings of the Health and Safety Department with all units of the Group (stores, wholesalers, logistics centers, support departments and managers), thanks to which the Health and Safety Department has detailed knowledge and knows the needs of employees and the business, so it can realistically influence the health and safety of employees, customers and external partners with its actions.
- Occupational Health and Safety Campaigns - serve to bring the areas of occupational health and safety closer together, demonstrating good work practices while maintaining adequate performance. They raise awareness of the impact of OHS on work and workplaces, and the associated health and safety challenges and opportunities. They also provide a platform for sharing good practices. At Eurocash Group, they are carried out periodically, several times a year.
- EC Connect platform - an internal communication platform. Allows the exchange of experiences and opinions on various work-related areas. The Health and Safety Department regularly posts thematic newsletters.
- Selected employee representatives take part in testing work clothing and footwear, thus influencing the comfort of their own work.
- There are labor unions in the Group's largest companies and employee representatives in the others, who take an active part in negotiations to improve quality and safety at work.

Representatives of the Health and Safety Department periodically meet with managers of the Group's largest business units, reporting on current inspection/training/accident results and identifying and determining preventive actions.

Cooperation with the units is carried out within the framework of:

- Inspection visits
 - smaller in format (i.e., stores, wholesalers, office buildings) - an average of one times a year;
 - larger in format (i.e., logistics warehouses) - 1 time per month;
- Training
 - periodic (laborer - once every 3 years, managerial - once every 5 years);
 - first aid (1 every 2 years);
 - forklifts, lifting trucks, specialized trucks, mobile platforms - as required.
- Occupational Health and Safety Campaign:
 - several times a year - competitions, attractions, communications.
- Summary meetings with business unit executives:
 - once a month, once a quarter, once a year - depending on the format and size of the business unit and risks.
- Internal communication channels:
 - group emails, newsletters, EC Connect's internal social media platform and others depending on the situation and message.

The people with whom representatives of the Health and Safety Department most often work are those designated by General Managers - most often Regional Operations Directors, Regional Managers, HR and Human Resources, Real Estate Managers. In local units, they are unit managers and employees.

The effectiveness of cooperation in the Health and Safety Department is verified through observation and conversation in daily work, periodic meetings, and the employee's annual evaluation.

[S1-3]

The role of the Health and Safety Department in the event of negative influences against employees is:

- Accident incidents - conducting post-accident investigations and the register of near misses,
- Occupational disease - participation in the process of registration, coordination and indication of the path of action in the case of suspected or confirmed occupational disease as support for the head of the unit and the employee with suspected occupational disease,
- Completing documentation to help an employee obtain employee benefits,
- Support to individuals on broad health and safety issues affecting employees,
- Cooperation with external bodies and preparation of documentation,
- Completing professional interviews.

The Health and Safety Department can be contacted with inquiries and concerns through the following channels:

- in-house platform - service desk plus (inquiries, accidents, training demands, external inspections and others),
- mailing box wypadek@eurocash.pl - accident and potentially hazardous events ,

- by filling out a report form or scan the QR code to report an incident via phone/tablet - accident and near miss incidents,
- register of potentially dangerous events - all events that endanger an employee, but also damage to goods and property; a report to this register can be made by a security employee of the logistics center,
- mailing box szkolenia.bhp@eurocash.pl - training demand,
- mailing box kontrole@eurocash.pl - inspections by external bodies,
- general mailing box of the Health and Safety Department - GRP_BHP@eurocash.pl,
- Hotline for employee dlpracownika@eurocash.pl - all matters related to abuse, acting in violation of labor rights.

Process for handling employee complaints by the Health and Safety Department:

- If employee complaints are reported to the mailbox dlpracownika@eurocash.pl - they are handled by a special unit in the HR department - health and safety issues are most often consulted with the Management of the Health and Safety Department,
- Other complaints that are sent to the Health and Safety Department through the above channels are handled internally, possibly consulted with the business, and then a response is sent to those concerned.

In the Health and Safety Department, Specialists and Managers are assigned to respond in the channels contained above. The Specialist/Manager is required to review the box/platform, respond or redirect the inquiry to other specialists or departments.

The assessment of employees' awareness that channels for reporting health and safety situations exist in the Organization is surveyed and evaluated by the Eurocash Group's Employee Opinion Survey. In addition, the Group's employees receive training related to the processes for reporting abuse and non-compliance, and communications and posters appear.

The Health and Safety Department does not have a procedure for protecting people. The Health and Safety Department creates health and safety instructions / procedures and Occupational Risk Assessments - protecting and indicating risks to employees. The Health and Safety Department coordinates the taking of measurements of the work environment, recording these measurements and indicating preventive measures. In addition, the Health and Safety Department responds to every accidental incident, recommending preventive actions to those managing the unit and the business as a whole.

[S1-14]

The occupational health and safety management system covers more than 16,000 employees. In 2025, the Group recorded 217 accidents, including 52 among non-employees. The employee accident rate was 6.73 as the number of accidents divided by the number of hours worked by employees and multiplied by 1,000,000. The number of hours worked was determined based on the assumption that one person worked 40 hours per week. There were no cases of work-related ill-health among employees and no fatalities among employees' own resources or other employees.

The accident register and its maintenance is carried out on a continuous basis - each time after an incident, the injured person or responsible persons (superiors) are required to report the incident. The register of occupational diseases is kept analogously.

Table 39. Occupational health and safety indicators

Regulation S1-14	2024	2025
Number of employees covered by occupational health and safety management system	16 391	13 975
Number of non-employees belonging to the unit's employee resources covered by the occupational health and safety management system	1 670	2 704
Total number of own employee resources covered by occupational health and safety management system	18 061	16 679
Percentage of employees covered by a health and safety management system	100%	100%
Percentage of non-employees belonging to the entity's employee resources covered by the occupational health and safety management system	10%	19%
Percentage of all own employee resources covered by a health and safety management system	100%	100%
Number of work-related accidents of employees	202	165
Number of accidents of non-employees belonging to the unit's labor resources related to work	63	52
Total number of work-related accidents	265	217
Number of hours worked by employees	26 480 919	26 814 056
Number of hours worked by non-employees belonging to the unit's employee resources	4 484 925	5 408 000
Total number of hours worked by own employee resources	30 965 844	32 222 056
Measure of accidents related to the work of employees	7,63	6,15
Measure of work-related accidents of non-employees belonging to the unit's employee resources	14,05	9,62
Total measure of work-related accidents of own employee resources	8,56	6,73
Number of cases of work-related ill health among employees	0	0
Number of worker fatalities	0	0
Number of fatalities among non-employees belonging to the unit's employee resources	0	0
Number of fatalities among other employees working on the unit's premises	0	0
Total number of fatalities among own employee resources and other employees	0	0
Number of days lost due to work-related injuries, work-related ill health and worker fatalities	9 285	6 834

CG



Corporate
Governance

ESG

4. CORPORATE GOVERNANCE [G]

4.1. Corporate culture and business practices

[G1-1]

The Eurocash Group has an extensive network of stakeholders for whom we feel responsible - not only in the business context. We are aware of the scale of our operations and our impact on the environment. Being one of the largest employers in Poland, we attach great importance to corporate governance. We operate in accordance with the law, market standards, internal regulations and ethical principles. We are transparent to stakeholders and, as a public entity, also to the market. We have included the ESG area in the Eurocash Group Strategy for 2023 - 2025 in order to develop our activities in this area even more effectively and regularly improve the company's internal regulations.

The Group establishes the spread of corporate culture through:

- determining the basic directions of action and principles defining the company's mission, vision and values,
- involving senior management to promote the company's values and standards through their behavior and decisions,
- appropriate selection of employees whose beliefs and attitudes are in line with the company's mission and vision which promotes consistency in organizational culture,
- regular training to help employees understand and implement the company's values in their jobs,
- transparent and open communication that fosters trust and commitment among employees and contractors,
- recognizing employees for attitudes in line with company values.

The Eurocash Group has ethical principles that define standards of conduct and key values, compliance with which is one of the cornerstones of corporate governance. These values are listed in a number of sources:

- Code of Ethics and Conduct for Eurocash Group Employees,
- Sustainable Development Policy,
- Conflict of Interest Management Policy,
- Anti-corruption Policy,
- Human Rights Policy,
- Code of good practice for suppliers.

The Group's values are further described in Section 1.4 *Group Strategy*.

The retail chain's ethical principles form the basis for responsible and sustainable management. These values apply to conduct in relations with customers, as well as with employees and suppliers. We expect them to adhere to standards of integrity, transparency and respect for human rights and the environment. Ethics at the Group includes, among other things, anti-fraud, fair competition, attention to the protection of personal data, and ensuring safe and decent working conditions. Our corporate culture fosters ethical attitudes among employees, creating an environment in which these values will be upheld at every level of the organization.

We have no doubt that applying ethical principles to operations attracts consumers who are aware of the Group's impact on society and the environment. This approach not only builds trust in the brand, but also influences its prospective development, ultimately creating a stable and responsible organization.

We strive for the highest standards not only in terms of the quality of our services, but also in terms of our high organizational culture, which we build on the basis of honesty, transparency and trust. Out of concern for the comfort and safety of our employees and business partners, we are developing a system for signaling irregularities and violations of jointly represented values. The Trust Line created by us is a tool that can be used by anyone who, in cooperation with Eurocash Group, has observed situations contrary to the law, procedures or ethical standards. More about the Helpline in section 4.2 *Whistleblower protection*.

The Group has implemented procedures for the prompt, independent and objective investigation of business conduct incidents, including incidents of corruption and bribery, as discussed in more detail in sections 4.2 Whistleblower protection and 4.3 Anti-Corruption.

Promoting and developing corporate culture is done through:

- Organizing team-building events that build relationships i.e. meetings outside the workplace and celebrating successes together.
- Creating a space for employees to express their opinions or initiatives: through surveys, periodic feedback meetings when goals are set and met, allowing employees to share their ideas and comments.
- Regular training courses that help to understand and implement the company's values in daily work in a modern form using e-learning platforms for training. Workshops, team games or case studies, engage participants and enable practical application of acquired knowledge. In addition, mandatory online training on "Principles of Ethics in Eurocash Group" has been prepared for all employees.
- Giving employees opportunities to lead projects or engage in activities outside of their daily duties which increases a sense of belonging and commitment.

The Group assesses corporate culture through regular employee satisfaction surveys, analysis of engagement indicators, and evaluation of employee turnover and lessons learned.

4.2. Whistleblower protection

[G1-1]

The organizational culture of the Eurocash Group is based on the values of honesty, openness and trust. Any Group employee who observes behavior that is inconsistent with the law, procedures and ethical standards should immediately report such incidents. In particular, this applies to situations involving fraud, corruption, conflict of interest, discrimination, bullying, violation of employee rights, consumer rights or money laundering. The acceptance of reports from whistleblowers until 2024 was in effect under *Regulations for Accepting and Processing Reports of Violations in the Eurocash Group*. In January 2025, the Group updated the reporting procedure bringing it in line with the current provisions of the act on Whistleblowers.

The Group ensures objective analysis of each report. An independent unit within the Risk Management is responsible for the process of reviewing reports. All whistleblowers are guaranteed absolute confidentiality of data and the opportunity to remain anonymous. Every employee, contractor, business partner and all persons performing any activities for and on behalf of Eurocash S.A., subsidiaries and affiliates of the Eurocash Group in a situation where they observe or suspect misconduct, have the opportunity to report the problem to the Helpline through available channels.



Notification channels

Email linia.zaufania@eurocash.pl

Application form at www.grupaeurocash.pl/formularz-sygnalista

By phone at 61 646 57 57 from Monday to Friday, from 8:00 am to 4:00 pm

By regular mail with a note: Linia Zaufania adres: Punkt ds. Przyjmowania Zgłoszeń Grupy Eurocash; ul. Wiśniowa 11; 62-052 Komorniki

The Compliance Team in the Audit, Risk Management, and Compliance Department, as an independent organizational unit, ensures impartiality and independent assessment of incoming reports, cooperating with other organizational units and business units to resolve them. Cooperating departments and organizational units are required to comply with the applicable procedure for reporting irregularities and taking follow-up action, in particular to verify the report with due diligence, maintain the anonymity of the reporter at their request, maintain data confidentiality, protect personal data, and protect the reporter.

The Eurocash Group provides protection against repressive, retaliatory, discriminatory or other types of unfair treatment that may result from such reporting.

The internal reporting mechanism and channels for reporting violations of law within the Eurocash Group described above also include the possibility for external stakeholders to report violations of law. Stakeholders can communicate and report violations through the same channels as Eurocash Group employees, and information on this subject has been posted on the Eurocash Group website, among other places. The Group has not implemented a formal mechanism for reporting information about its negative impact on external stakeholders.

The analysis and status of all legitimate reports are presented to the Group's Management Board on a continuous basis based on a review of the restricted reports. In 2025, the Group received 160 reports of potential irregularities. All of them were verified, and 66 of them were confirmed. The Group made recommendations to human resources departments responsible for deciding whether to implement corrective programs or, as a last resort, terminate the employment relationship. For more information on the figures, see Section 3.1 B. Reporting concerns and irregularities, regulation [S-17].

In the reporting year, training courses and webinars were posted on the Eurocash Skills Academy educational platform to raise awareness among employees, under the title:

- Anti-harassment and discrimination - mandatory training for managers,
- Reporting channels for whistleblowers in the Eurocash Group - voluntary webinar,
- Anti-bullying and anti-discrimination policies and support for diversity in the Eurocash Group - voluntary webinar,
- The whistleblower: once a whistleblower, now a valued employee - voluntary webinar.

In addition, in 2025, the Eurocash Group implemented the HRgo platform, which contains training and educational materials on applicable compliance procedures, available under the following titles:

- Counteracting mobbing and discrimination – mandatory training,
- Training – Policy on accepting and giving gifts and using samples in the Eurocash Group – mandatory training,
- Ethical principles in the Eurocash Group – mandatory training.

Further educational activities are planned as part of new and updated procedures.

4.3. Anti-Corruption

[G1-1] Corporate culture and policies

The Eurocash Group's anti-corruption policy has been developed in accordance with the provisions of law, compliance management system standards, the whistleblower protection system in companies listed on the Warsaw Stock Exchange, and ISO 37001:2016 standards. The purpose of this policy is to define standards of conduct for employees, associates, management, contractors, business partners, and persons performing any activities on behalf of and for the Eurocash Group.

Other documents regulating the uncompromising policy on combating corruption and bribery include the *Code of Ethics and Conduct for Eurocash Group Employees*. In addition, during the reporting year, the Eurocash Group implemented a *Policy on Accepting and Giving Gifts and Using Samples*, which specifies in detail the rules relating to gifts and samples, which may also be a potential or actual source of corrupt behavior, as well as related to a possible conflict of interest.

In connection with the above, in the reporting year, the Eurocash Group reviewed and updated its *Anti-Corruption Policy*. The update of the *Anti-Corruption Policy* primarily involved bringing it into line with the *Policy on Accepting and Giving Gifts and Using Samples*, which was implemented in the reporting year, and with the *Code of Ethics*.

The corruption risk assessment conducted within the Group identified an increased corruption risk in the area of procurement, in particular non-commercial procurement. In response, the Group implemented higher standards for conducting tenders and verifying bidders – potential suppliers, as well as mechanisms to prevent conflicts of interest and control mechanisms in the supplier selection process. All business units of the Group are assessed for corruption risk. The following significant risks of corruption have been identified in the Group:

- risk of conflict of interest,
- risk of obtaining personal gain (financial or non-financial) as a result of the selection of a supplier,
- failure to conduct tenders for non-commercial contracts, resulting in inflated service costs,
- risk of biased, unilateral decision-making regarding the selection of a supplier,
- lack of “second-hand” control,
- lack of automation in the process of selecting non-commercial suppliers,
- accepting and giving gifts,
- processes in which samples are accepted from suppliers, in particular for the purpose of evaluation, performance testing, tasting, or a potential decision to add the product to the commercial offer.

[G1-3] Prevention and detection of corruption and bribery

In the first half of 2026, the Compliance Team of the Audit, Risk Management and Compliance Department plans to conduct training on anti-corruption principles at the Eurocash Group in connection with the update of the Anti-Corruption Policy in the reporting year.

Table 40. G1-3 – Prevention and Detection of Corruption and Bribery

Disclosure G1-3	Revised in 2024	2025
Number of people performing risk-exposed roles	387*	384
Number of people performing risk-exposed roles covered by training programs during the reporting period	0	0
Percentage of people in the organization with performing risk-exposed roles and covered by training programs during the reporting period	0%	0%

* For 2024, comparable data has been presented in accordance with a new definition resulting from a broader scope of positions and companies compared to the previous year

The Eurocash Group does not have a dedicated procedure for the rapid, independent, and objective investigation of incidents related to business conduct, including incidents of corruption and bribery. The Eurocash Group only has internal procedures in place, including an *Anti-Corruption Policy*, a *Policy on Accepting and Giving Gifts and Using Samples*, a *Conflict of Interest Management Policy*, and a *Code of Ethics*, which specify in detail what conduct is prohibited in business practices. Each reported incident of corruption or bribery is individually analyzed and reviewed according to internally developed methods..

In order to quickly identify incidents involving the acceptance and giving of gifts and the use of samples, a **Gift Register** and a dedicated reporting channel (available at: konflikt.interesow@eurocash.pl), through which Eurocash Group employees can submit questions, concerns, and requests for recommendations. In addition, teams whose daily tasks include processes such as evaluating samples received from suppliers and organizing sensory or tasting panels have implemented or are in the process of preparing instructions and implementation procedures.

With regard to gifts and samples, the Eurocash Group conducts ongoing risk analysis, identifies actual and potential negative impacts, takes corrective measures, monitors their effectiveness, and ensures the functioning of the information and reporting system. This enables the Group to respond to identified risks on an ongoing basis and to improve the solutions it applies. Eurocash Group employees were also required to complete mandatory training and familiarize themselves with the new Policy.

In connection with the above, in the reporting year, the Eurocash Group reviewed and updated its *Anti-Corruption Policy*. The update of the *Anti-Corruption Policy* primarily involved bringing it into line with the *Policy on Accepting and Giving Gifts and Using Samples*, which was implemented in the reporting year, and with the *Code of Ethics*.

In addition, the Eurocash Group is currently working on updating its Conflict of Interest Management Procedure, which is planned to be implemented in the first half of 2026. The Eurocash Group monitors conflicts of interest on an ongoing basis, including by collecting statements from employees in situations where there is a potential or actual conflict of interest. The Compliance Team of the Audit, Risk Management and Compliance Department also issues ongoing recommendations in this regard in response to questions from employees.

The Eurocash Group has a separate unit responsible for conducting investigations. The Risk Management and Compliance Audit Department of the Eurocash Group conducts internal investigations in a transparent manner, which are reported and their results forwarded directly to the President of the Management Board. In addition, the Eurocash Group has established an Audit Committee, which operates within the Supervisory Board and is responsible for supervising internal control systems, risk management and internal audit systems, as well as financial reporting. The above-mentioned units are separate from the chain of management structures involved in the case, which ensures the independence and objectivity of the investigation processes. The Group does not have procedures for reporting the results of investigations to administrative, management, and supervisory bodies.

[G1-4] Incidents involving corruption or bribery

In 2025, no proceedings were conducted against the Group in connection with violations of anti-corruption and anti-bribery regulations. No convictions or fines were recorded for violations of anti-corruption and anti-bribery regulations.

4.4. Managing relationships with suppliers and franchisees

SUPPLIERS

[G1-2]

In order to gather information on key environmental, social, and corporate governance processes implemented by its business partners, the Eurocash Group has prepared two documents presenting its commitment and values in the area of sustainable development. These are *the Code of Good Practice for Suppliers and Good Practices of Sustainable Development in the Eurocash Group*, which will be revised in 2026. They systematize the requirements that the Group imposes on suppliers. The documents have been provided to key suppliers in the form of recommendations to be implemented in 2024. The implementation of the code supports responsibility in the value chain. In 2026, the ESG Department, in cooperation with the Quality Department, is taking steps to develop a common approach to the implementation of sustainability-related standards for suppliers of commercial goods, as a supplement to the already existing food quality and safety standards. The next step will be to develop a method for verifying the requirements in practice during field audits. This process will be part of the supervision of the implementation of socially acceptable principles by suppliers who have adopted *the Code*, while maintaining due diligence. Furthermore, in connection with the implementation in 2025 of *the Eurocash Group's Policy on Accepting and Giving Gifts and Using Samples*, work is currently underway to revise the above-mentioned documents, which should be updated in the first half of 2026.

In particular, the minimum standards for business relations are based on international guidelines and principles:

- The International Bill of Human Rights, developed on the basis of the Universal Declaration of Human Rights adopted by the UN General Assembly in 1948, taking into account the International Covenant on Civil and Political Rights and its two protocols and the International Covenant on Economic, Social and Cultural Rights;
- Declaration of Fundamental Principles and Rights at Work of the International Labor Organization (ILO) and its eight fundamental conventions;
- Directive on corporate sustainability due diligence;
- Ten principles of the United Nations Global Compact - United Nations Global Compact (UNGC);
- Convention on the Rights of the Child;
- UN Convention on the Elimination of All Forms of Discrimination against Women;
- OECD Guidelines for Multinational Enterprises;
- International Labor Organization (ILO) labor standards;
- ISO 37001:2016 Management systems for anti-corruption activities;
- ISO 37002:2021 Management systems for whistleblowing.

In our relations, we comply with national and international generally applicable laws. We comply with the Best Practices of Companies Listed on the Warsaw Stock Exchange 2021 and the Standards recommended for the compliance management system in the field of counteracting corruption and the whistleblower protection system in companies listed on markets organized by the Warsaw Stock Exchange S.A. We also comply with professional standards appropriate for the industry we represent.

Our contractors are expected to be guided in their business dealings by principles derived from business ethics, in accordance with implemented principles of ethical conduct. The Group builds long-term relationships with trusted suppliers who meet the requirements of the highest quality of products and services provided. Non-commercial suppliers are selected on the basis of competitive bidding or

tenders. Commercial suppliers are selected from a group of reputable companies to which the Group proposes to implement the Code of Good Practices for Suppliers. For local products, one of the selection criteria is the location of the potential supplier's facilities.

We require absolute respect for human rights. Suppliers are expected to take action to protect human rights in emergency situations, such as humanitarian crises, and to combat discrimination and intolerance.

The use by suppliers of any form of forced labor, human trafficking, as well as child labor under 15 years of age and prison labor, with the exception of rehabilitation programs, attitudes and behavior that may lead to discrimination, violation of the principles of respect for elementary moral norms is not tolerated. With regard to our contractors, we demand that in their actions they be guided by the principles of equal treatment and the prevention of all forms of discrimination, and ensure fair pay and equal treatment of women and men, respect for human dignity.

Equal opportunities are expected to be provided to all employees, regardless of gender or age, disability, marital status, parenthood, ethnic, national or social origin, sexual orientation, religious beliefs, political or union affiliation. Suppliers should create equal opportunities for access to professional development and advancement of their employees, as well as respect the right to rest in accordance with the law. An important aspect of cooperation is the possibility of providing jobs for people with different levels of physical fitness, and being active on the labor market for people with disabilities. The type and place of work should be organized in accordance with legal requirements and the individual needs of the employee. Duties should be assigned with respect for people with disabilities, who, due to health restrictions, should work in reduced working hours and with additional leave. We emphasize the compliance of our business partners with international regulations and standards in the field of protecting the rights of children and minors.

Suppliers are expected to take measures to prevent violence, harassment, discrimination and unequal treatment in employment, to treat employees equally in the establishment and termination of the employment relationship, terms and conditions of employment, promotion and access to training to improve professional skills. So that the mutual relationship between employer and employee is based on trust, in accordance with the law. It is extremely important that the contractor ensure compliance with the norms of labor law and occupational health and safety. Behavior and negligence that may threaten the safety and health of employees, co-workers and customers is not accepted. Suppliers are expected to be prepared for the occurrence of hazards or emergencies related to the nature of the business.

Important aspects of cooperation with suppliers include ensuring the highest level of application of the principles of transparency and transparency of business transactions and counteracting corruption. Corrupt behavior is contrary to the adopted principle of conducting responsible business, based on compliance with the law, transparency and honesty. We do not accept the use of antitrust practices, failure to comply with the requirements of counteracting money laundering and terrorism financing. We require suppliers to make every effort to ensure that the personal data they process is properly protected.

Suppliers are obliged to implement and apply environmental protection measures. In particular, water efficiency, wastewater and waste management and circular economy. It is important for contractors to carry out activities that prevent food waste, excessive noise emissions and soil pollution, as well as support biodiversity.

We expect our contractors to comply with and require their subcontractors throughout the supply chain to take action to ensure full protection of animals and respect their welfare, recognizing that "animals are sentient beings."

An important step in supplier relations is the identification of risks and opportunities associated in the area of supplier relations. The most significant risks involving issues related to suppliers and business partners are those that can result in:

- disruptions in supply chains,
- loss of liquidity,
- loss of credibility and negative public perception,
- additional costs to be incurred as a result of late payments or settlements,
- loss of business partners.

On the other hand, opportunities related to supplier and business partner activities are related to transparent and partner relationships with suppliers, broader product offerings, more attractive payment terms, a flexible and uninterrupted supply chain, and a positive image in the banking and investment sector.

FRANCHISEES

Support for the development of entrepreneurs

Eurocash Group is committed to business development through:

- modern technologies - including eurocash.pl (mid-year migration to the new eurocash360 application), Innovative Trading Platform, EuroPlatform, POS, digital LED technologies,
- business support - including private labels, The “Time for Whiskey” project is a tool for developing the whiskey category in local stores, helping to effectively distinguish products on the shelf and providing expert advice on product selection.
- marketing support - including promotional newsletters, consumer activations,
- financial support - including factoring and payment platforms,
- education - including the Eurocash Skills Academy.

Figure 21: Franchise and partnership support offered by Eurocash



Elements of the entrepreneurial development process:

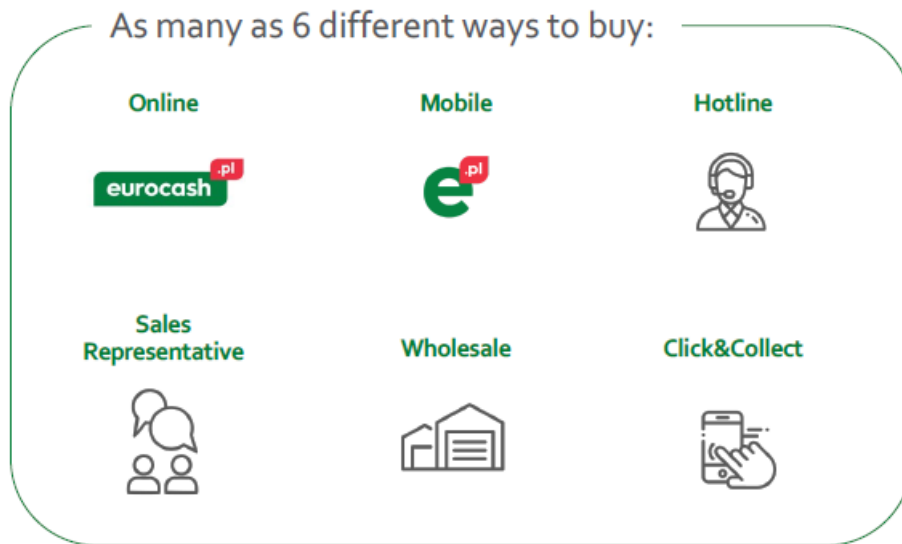
- choice of the form of cooperation: franchise, partner and agency networks,
- access to necessary tools,
- education and skills development.

The Eurocash Group offers a wide range of retail solutions and concepts to local store owners. This allows any entrepreneur who wants to start cooperating with the Group to choose the right model of cooperation within a franchise, partner or agency network. In addition, Eurocash provides customers with the development of their competence through the Eurocash Skills Academy programs and

marketing support - from attractive promotional tools to long-term loyalty programs. Each new entrepreneur can count on help from the moment they decide to start cooperating with the Group and full support throughout.

Eurocash provides customers with **access to various distribution formats**, a choice of retail concepts, shopping scale, and tools for development and education. The Group has been supporting innovation and business development of local entrepreneurs for 30 years, as well as providing them with education and knowledge in the area of sustainability, among other things.

Figure 22: Support tools for purchasing goods offered by the Eurocash Group



Companies and brands that focus on sustainability and conscientiously implement these values enjoy greater trust among customers and consumers. This translates into higher sales, positive shopper experiences and building shopper loyalty. Eurocash Group has decided to support entrepreneurs running franchise and partner stores in ESG as well. To this end, a new educational area "Sustainability in Your Store" was created on the Skills Academy website, from which visitors can learn what sustainability really is and what actions can be taken to run a responsible business. The content in the resulting best practices database is grouped into five thematic areas: Sustainable business, Responsible sales: regulations and laws, Energy-efficient store, No food waste, Waste management.

Entering into agreements with franchisees

Concluding agreements with franchisees is a key stage of cooperation between a franchisor and an entrepreneur who wants to do business under a recognizable brand. A franchise agreement precisely defines the rights and obligations of both parties, regulating trademark licensing, operating standards and fees. A carefully drafted contract minimizes the risk of disputes and provides clear rules for the operation of the franchise network, which promotes long-term, stable cooperation. In addition, franchise or agency agreements regulate the purchase of products, management of the product range, use of operating systems and obligations to comply with brand standards. They usually include information on the minimum period of cooperation and the terms of renewal or termination. An important reference is to the operations manual, which is a set of operating procedures under the agreement.

Eurocash allows franchisees to tailor assortments and promotions to the specific needs of local markets. Franchisees have a certain level of flexibility in running their business, which allows them to better respond to the expectations of local customers.

4.5. Payment practices

[G1-1] [G1-6] Payment policies and rules

In 2019, the Eurocash Group implemented payment practices based on the Procedure for document circulation and acceptance and supplier verification. Several subsidiaries that are not yet subject to the procedure, due to their smaller scale of operations, have developed their own long-standing payment practices. The overall objective of the policy is to organize a document circulation system to ensure the timely transfer of financial documents to the accounting department, to ensure formal and substantive compliance, and to adapt the accounting documentation to the requirements specified in separate regulations. The Group takes great care to settle its liabilities on time, which translates into a fair approach to cooperation with our business partners and minimization of risks related to the imposition of charges resulting from late payments.

The Group has not implemented policies for conducting internal training on payment relations with suppliers. To ensure payment security, the Group has made available to all employees a general course entitled “False invoices and attacks on payment processes,” available online at the Eurocash Skills Academy.

[G1-2] Supplier relationship management

An important element of the Document Circulation and Approval Procedure and Supplier Verification is the standardization of payment terms depending on the method of document distribution and counteracting the occurrence of payment bottlenecks, including the protection of small, medium-sized, and micro-enterprises (SMEs). For the SME sector, the range of payment terms, depending on the company within the Group and the nature of its business, averages between 7 and 42 days. For suppliers classified as large suppliers, the range of payment terms averages between 18 and 93 days.

Table 41. Payments to suppliers

Disclosure G1-6	2024	2025
The average time it takes to pay an invoice from the start date of the payment deadline calculation, in number of days	29 days	24 days
Total number of documents	2 569 473	2 651 421
Number of payments in line with standard payment terms	2 370 610	2 373 944
Payment percentage compliant to standard payment terms	92%	90%

In the area of settling liabilities to commercial and non-commercial suppliers, the average time to settle an invoice was 24 days. The Group made an expert decision and did not include intra-group transactions, payments to authorities, and correction invoices. The calculated value is the weighted average number of payment days, taking into account the weight of the number of documents in each company. The payment term is shown as the number of days between the invoice date and the payment date. Documents financed under factoring are included according to the date of financing. The number of invoices paid on time in 2025 was 90%. The Group makes every effort to prevent unnecessary delays and eliminate the risk of breaches towards its contractors.

The Group allows contractors to send accounting documents through four channels, while requiring the shortest possible payment terms and complying with regulations protecting SMEs, and presents acceptance patterns in relation to the type of obligations and the method of delivery of documents:

- Automatic electronic data exchange - EDI system,

- Electronic document flow in PDF,
- Documents in paper form, scanned in the office department,
- Self-invoicing.

Payments are processed daily, except for exceptions. In addition, we provide counterparties with access to up-to-date knowledge of ongoing transfers via payment advices, which reduces settlement time and ensures settlement compliance.

The treasury department periodically monitors the level of financial risk and ensures financial security of payments by providing sufficient financial resources to meet current payment obligations and anticipates future financial needs. In addition, it maintains relationships with banks and other financial institutions in order to negotiate favorable credit terms, set credit limits and optimize costs related to the company's financial services.

As at the reporting date, the Group has no pending litigation in connection with delays in payments resulting from negligence or cases in which we consider the plaintiffs' claims to be justified in principle. The only court cases are contentious, in which we dispute the plaintiffs' claims in principle or in terms of amount.

Supplier violations

On 20 November 2021, the President of the Office of Competition and Consumer Protection ("UOKiK") issued a decision in which he found that Eurocash S.A. had engaged in the practice of unfairly exploiting contractual advantage by charging suppliers of agricultural and food products for services that are not performed for them or that are performed but about which the suppliers are not informed, including their costs and results. He also imposed a fine of over PLN 76 million on the Company.

Eurocash S.A. disagrees with the position of the President of the UOKiK and, therefore, on December 30, 2021, it appealed against the decision of the President of the UOKiK to the Court of Competition and Consumer Protection ("SOKiK").

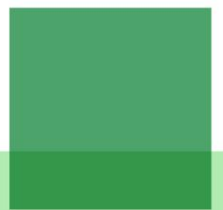
On 19 February 2024, the SOKiK issued a judgment annulling (in its entirety) the appealed decision of the President of the UOKiK, thus sharing the Company's position regarding the aforementioned decision of the President of the UOKiK. In June 2024, the President of the Office of Competition and Consumer Protection filed an appeal challenging the judgment in its entirety. In July 2024, the Company filed a response to the appeal.

On 27 January 2026, the Court of Appeal in Warsaw issued a judgment dismissing the appeal by the President of the Office of Competition and Consumer Protection against the judgment of the Court of Competition and Consumer Protection of 19 February 2024. As a result of the dismissal of the appeal by the President of the Office of Competition and Consumer Protection, the Court of Competition and Consumer Protection judgment became final and binding, and the aforementioned decision of the President of the Office of Competition and Consumer Protection was legally repealed. The President of the Office of Competition and Consumer Protection may file a cassation appeal against the judgment of the Court of Appeal.

In connection with the aforementioned decision of the President of the Office of Competition and Consumer Protection, the Company did not recognize any provisions.



Appendix



5. APPENDIX

Signatures of the Management Board Members

This 2025 Eurocash Group Sustainability Report has been approved by the Management Board of Eurocash S.A.

SIGNATURES OF MANAGEMENT BOARD MEMBERS

Position	Name	Date	Signature
CEO	Paweł Surówka	April 29, 2025.	
Board Member Chief Financial Officer	Piotr Nowjalis	April 29, 2025	
Board Member Human Resources Director	Katarzyna Kopaczewska	April 29, 2025	
Board Member	Tomasz Polański	April 29, 2025	
Board Member	Paweł Trocki	April 29, 2025	
Board Member	Marcin Celejowski	April 29, 2025	