



SUSTAINABILITY STATEMENT

2025

 Auchan



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This sustainability statement presents information relating to the material impacts, risks and opportunities of the Auchan Retail group in the environmental, social and business conduct fields for the financial year ending 31 December 2025.

It is Auchan Retail International's first disclosure of consolidated sustainability information for the group of which it is the parent company. For the previous financial year, information concerning Auchan Retail was included in the consolidated sustainability statement of its parent company ELO, to which Auchan Retail International was a contributor just like its sister company, New Immo Holding.

In accordance with the statutory and regulatory provisions transposing the CSRD (*Corporate Sustainability Reporting Directive*) into French law, Auchan Retail International is not obliged to draw up and publish a sustainability statement for the financial year ending 31 December 2025.

Nevertheless, the company has chosen to draw up and publish a sustainability statement in order to prepare itself gradually for its future obligations in this area and to give users immediate access to greater comparability regarding its sustainability information in relation to the information published by its peers.

For this first publication, the company has endeavoured to meet the requirements of the ESRS (*European Sustainability Reporting Standards*) as adopted by the European Commission on 31 July 2023 insofar as possible.

The implementation of these standards has been marked by a number of uncertainties, particularly linked to the expected changes in texts and the different interpretations that may result from them, the lack of established practices and comparative data, the state of scientific and economic knowledge, and the difficulty of collecting external data, particularly in the value chain.

Some estimates may be refined, if necessary, during future reporting periods, as and when more reliable information becomes available. Certain valuation methods may also be modified or adapted, where appropriate, in light of any changes to the applicable legislation and generally accepted market practices.

Finally, in order to make the information provided in this sustainability statement easier to read in relation to the ESRS, the company has endeavoured to include references to the disclosure requirements and datapoints of the ESRS alongside the relevant information, although this was not always possible.

After an initial section devoted to a brief presentation of the company, this sustainability statement is divided into four parts, as required by the ESRS standards:

- General information
- Environmental information
- Social information
- Governance information

This is a free translation into English of the sustainability statement published in French and is provided solely for the convenience of English-speaking readers. This statement should be read in conjunction with French legislation and professional standards applicable in France, and interpreted in accordance with them.

COMPANY OVERVIEW

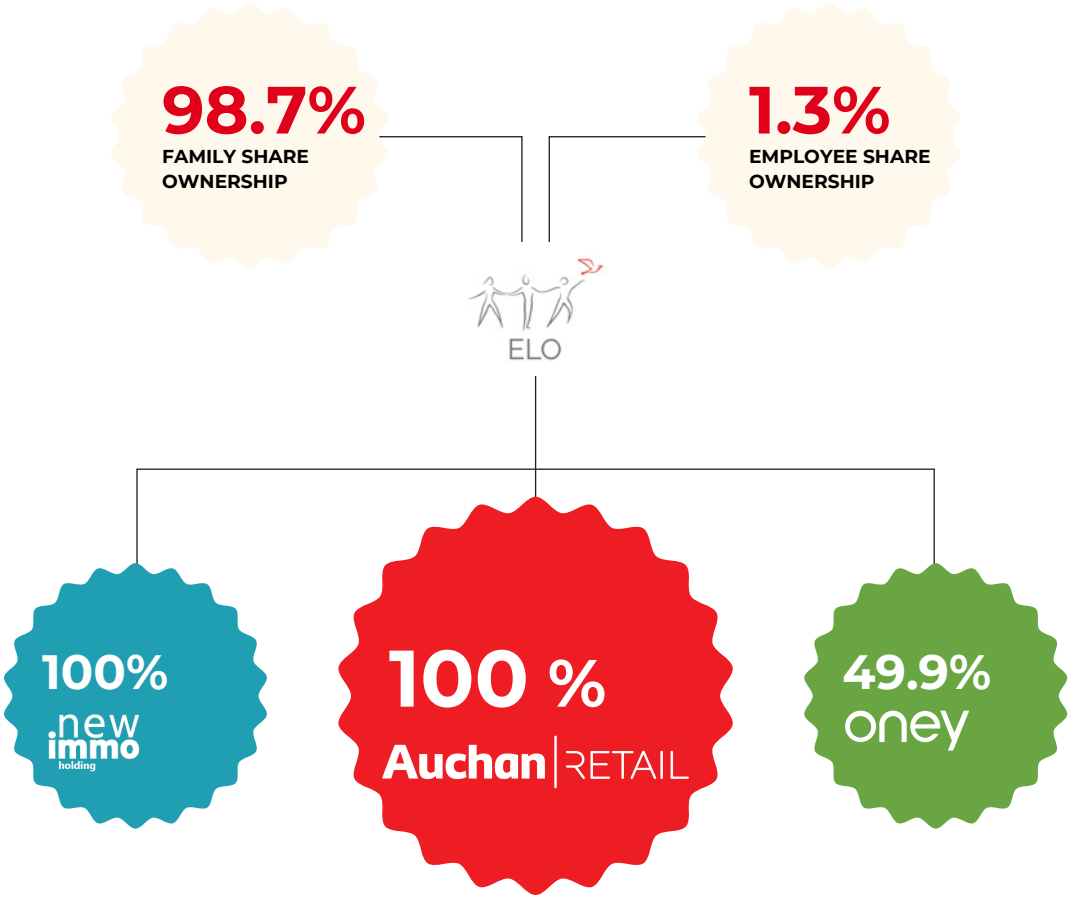


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1.1 COMPANY PROFILE

Auchan Retail is one of the two complementary companies of **ELO**, a company with a mix of family and employee shareholders, alongside **New Immo Holding**. Since 2019, ELO has held a 49.9% stake in the capital of **Oney** alongside BPCE.

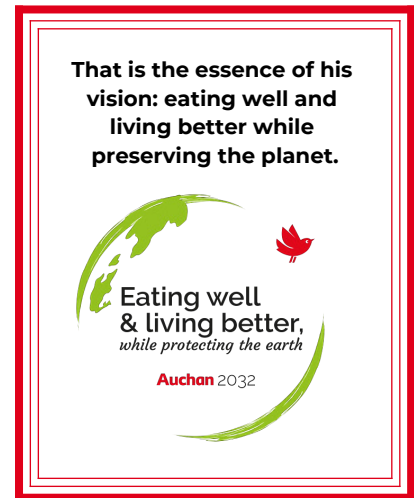


Present in 12 countries, **Auchan Retail** covers every retail format (hypermarket, supermarket, convenience store, e-commerce, drive-through) with 2,897 points of sale. Auchan takes a customer-centric approach by offering an omnichannel shopping experience made up of its physical stores, its digital ecosystem and exclusive, high-quality products for sale at the fairest prices. Given its role in promoting good, healthy, local food and its commitment to the planet, Auchan Retail takes a responsible approach to its retail business, working to ensure that its customers, its 151,335 employees, its agricultural and industrial partners and all its stakeholders can live better.

1.2 AMBITIONS

Over the years, the retail sector has undergone major changes, whether in terms of food, digital technology, the environment or the economy. The growing number of macro-economic, geopolitical and health crises, and their direct impact on the value chain, has meant that workforces and processes have had to continuously adapt.

In order to respond more fully to the new expectations of consumers and responsible people, **Auchan Retail** is adapting its model and practices to support its customers in all the countries where it is present, and to fulfil its mission of providing high-quality food at the fairest price.



THIS VISION IS BUILT AROUND THREE PILLARS



EATING WELL

Food is at the heart of Auchan's mission. Auchan is committed to offering products that are not only healthy, but also tasty, high-quality and local, all at a fair price. By promoting its Auchan-branded fresh products, the Filières Auchan Grow the Good and its traditional fresh food trades, the company contributes, at its own level, to supporting the local Filières Auchan Grow the Good in the countries where it operates, in line with the challenge of preserving food sovereignty. In store, these goals are reflected in the promotion of Auchan-branded products and supply chain approaches, based on demanding and sustainable agricultural partnerships, that incorporate the criteria of respect for the environment, animal welfare and the balanced sharing of value with producers.



LIVING BETTER

With its values, inherited from its status as a family business, Auchan Retail works for thousands of residents driven by the a quest to live better. Customers, partners, employees, shareholders, indeed everyone is included in the company's goal to continue investing and sharing value fairly.

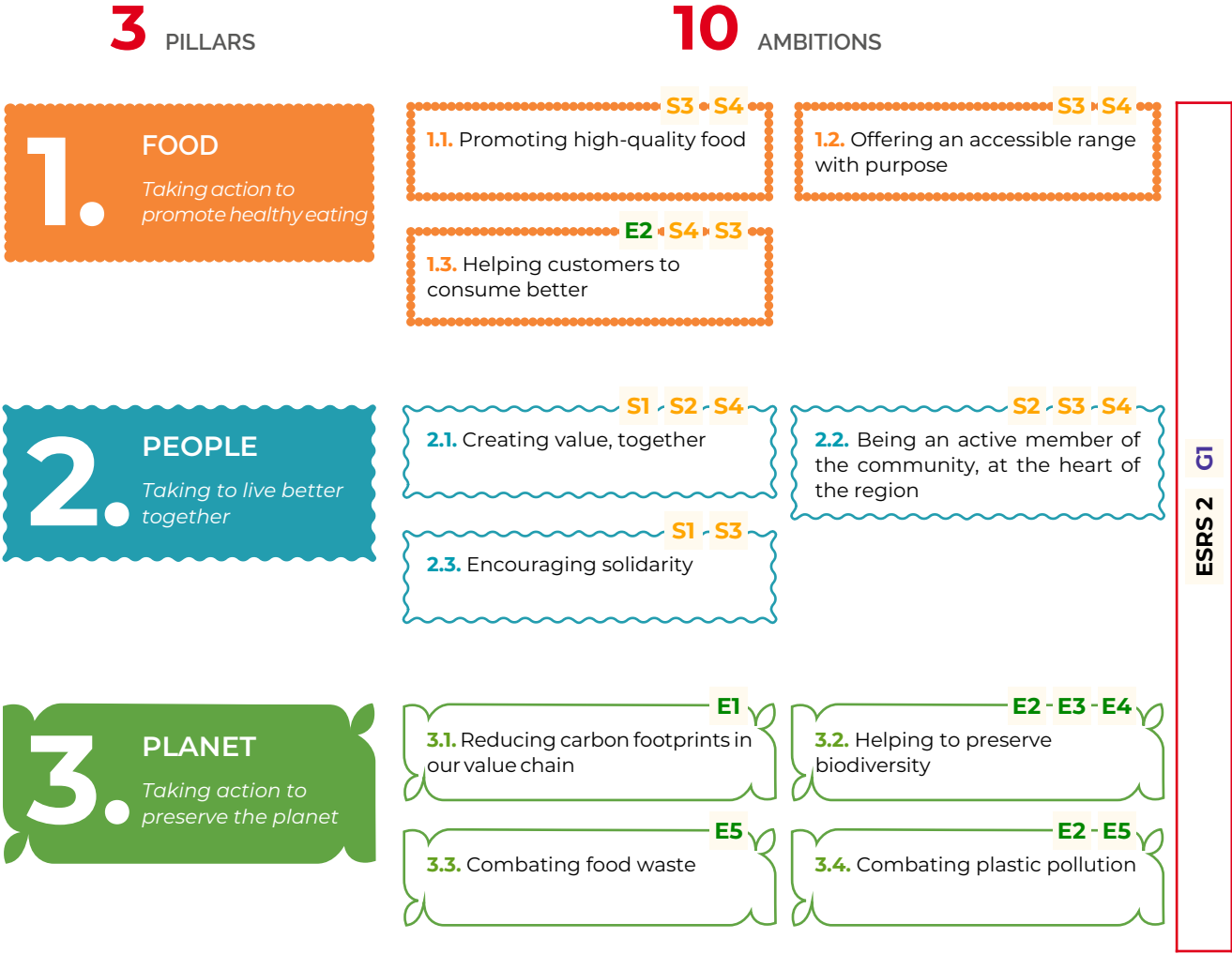


PRESERVING THE PLANET

With the contribution of employees, partners and customers, **Auchan Retail** is working to decarbonise its value chain, combat plastic pollution, reduce food waste and help protect biodiversity. The preservation of the natural resources essential to Auchan Retail's activities is the only guarantee of their sustainable availability. The company is working to develop more virtuous production and operating methods: using recycled and/or recyclable raw materials, reducing over-packaging, improving the circularity of the offer and reducing waste production.

Auchan | RETAIL

Auchan Retail's CSR strategy up to 2032 — Food, People, Planet — which can be broken down into 10 ambitions, is implemented in the sustainability statement through 10 thematic ESRS as shown in the diagram below:



ESRS concerned

Environment

- E1:** Climate change
- E2:** Pollution
- E3:** Water & marine resources
- E4:** Biodiversity & ecosystems
- E5:** Resource use & circular economy

Social

- S1:** Own workforces
- S2:** Value chain workers
- S3:** Affected communities
- S4:** Consumers & end users

Governance

- GI:** Business conduct

1.3 KEY FIGURES FOR 2025

1.3.1 Distribution of sales by geographic region



PRESENCE IN

12 countries

53%
FRANCE

24%
CENTRAL AND EASTERN EUROPE

22%
WESTERN EUROPE (EXCLUDING FRANCE)

1%
AFRICAL

151,335
INCLUDING 72,400
EMPLOYEE SHAREHOLDERS

€1bn
EBITDA

€0.9 billion
CAPEX

2.19x
DEBT-TO-EQUITY RATIO⁽¹⁾

(1) Including IFRS 16 debt.

1.3.2 Operational activities as of 31 December 2025

Auchan | RETAIL ⁽¹⁾



Hypermarkets



Supermarkets



Convenience
stores



Click & Collect⁽²⁾

	Hypermarkets	Supermarkets	Convenience stores	Click & Collect ⁽²⁾	
FRANCE	148	313	17	163	641
Spain	80	234	193	1	508
Portugal	30	23	512	36	601
Luxembourg	3		18	4	25
WESTERN EUROPE <i>(excluding France)</i>	113	257	723	41	1,134
Poland	72	64	117		253
Hungary	19	5	2	5	31
Romania	35	10	469		514
Russia	93	137			230
Ukraine	16	4	11	1	32
CENTRAL AND EASTERN EUROPE	235	220	599	6	1,060
Senegal	1	23	22	1	47
Côte d'Ivoire		10	5		15
Tunisia ⁽³⁾					
AFRICA	1	33	27	1	62
Totals	497	823	1,366	211	2,897

(1) Including franchisees.

(2) Drives, Welcome stores.

(3) 7% share in Magasin Général's capital.

1.4 BUSINESS MODEL

Inputs



FINANCE AND ASSETS

Guaranteeing a solid economic, financial and non-financial structure

€32 billion **€14 billion**
TOTAL **TOTAL ASSETS**
TURNOVER

€927M
CAPEX (INCLUDING RIGHTS-OF-USE)



SUPPLIERS AND PARTNERS

Constructive relations with partners (suppliers, manufacturers, etc.) and in particular with the farming community

nearly

30,000
SUPPLIERS

24%
OF TURNOVER
GENERATED WITH
AUCHAN-BRANDED
PRODUCTS



MULTI-CHANNEL - DIGITAL DISTRIBUTION NETWORK

An omnichannel presence tailored to customers' needs. Innovative digital services and applications

2,897
POINTS OF SALE IN
12 COUNTRIES

211
CLICK & COLLECT
POINTS OF SALE



EMPLOYEES HUMAN CAPITAL

Varied employment areas and profiles for which we encourage skills development, while respecting diversity

151,335
EMPLOYEES



ENVIRONMENT & ENERGY

Natural resources, particularly environmental resources, to be considered and respected, to fuel the company's sustainable business model

406
ENERGY CONSUMPTION KWH/M²



CUSTOMERS & FRANCHISES

Maintaining trust and confidence in our licence to operate and our reputation

964 M
CHECKOUT VISITS IN 2025 (EXCLUDED RUSSIA)

Business model

Our network



Presence in **12 countries**



2,897 physical points of contact:

Hypermarket, Supermarket, Local convenience and Click and collect



A **comprehensive digital offering:** Click & Collect (drive, collection points, shop), home delivery

Our business and our expertise



Designing and offering our customers an **attractive and responsible product range**



Selecting **reliable, high-performance suppliers**



Developing **constructive relationships** with our suppliers and with the farming community



Continuously **optimising our value chain** through data proficiency



Serving our customers and building loyalty through **physical and digital points of sale that are adapted to their needs**



Attracting and retaining talents; developing the employability of our employees



Operating points of sale and competitive logistics to ensure **reliable, sustainable and regular supplies** to our stores

Outputs



FINANCE AND REAL ESTATE ASSETS

€1 billion

EBITDA

66%

OWNED
HYPERMARKETS⁽¹⁾

34%

OWNED
SUPERMARKETS⁽¹⁾



SUPPLIERS AND PARTNERS

1,323

RESPONSIBLE AGRICULTURAL SECTORS



MULTI-CHANNEL - DIGITAL
DISTRIBUTION NETWORK

+113

POINTS OF SALE
IN 2025

7%

OF TURNOVER
GENERATED ONLINE



EMPLOYEES HUMAN CAPITAL

40%

WOMEN IN THE
TOP 750

73%

EEI SCORE
(EMPLOYEE
ENGAGEMENT INDEX)



ENVIRONMENT & ENERGY

B

CDP CLIMATE AND
FOREST SCORE

39%

CONSUMPTION OF
ELECTRICITY FROM
RENEWABLE SOURCES
(RE100)



FRANCHISES

708

FRANCHISE POINTS OF SALE

(1) Excluding shops in Russia

Expected benefits

Economic

- **Longevity** of the company
- **Satisfactory return on capital** for shareholders and investors. **Attractiveness for financing**

Social

- **Safe working conditions** and respect for human rights throughout the **value chain**
- **Training, internal promotion** and **equal opportunities**
- Work-life **balance**
- **Social integration** through employment
- **Responsible, high-quality and accessible products**

Environment

- **Reducing the company's environmental impact** and complying with the Paris Agreements
- **Protecting biodiversity**
- Adoption of **circular practices** to **reduce** food waste and the use of plastic packaging
- Promoting **healthy eating and positive for the planet**



1.5 VALUE CHAIN

EXTERNAL FACTORS



ECONOMIC CONTEXT

- Pressure on low prices
- Rise in financing costs
- Strong competition between retail players
- Food sovereignty and economic support for the upstream production chain
- EU regulatory context (*Green Deal, SFDR, CSRD*)



GEOPOLITICAL CONTEXT

- War in Ukraine
- Tensions in the Middle East and logistical risks
- US/China trade rivalries
- Possible disruptions to international shipping routes
- Electoral contexts in France and the United States and potential impacts on economic policies
- European regulatory developments



FOOD CONTEXT

- Food traceability requirements
- Increasing consumer expectations for healthy food that also helps to protect the planet
- Reinforcing legislators' expectations for sustainable agriculture (*Farm to Fork strategy*)
- Food insecurity



ECOLOGICAL CONTEXT

- Energy transition
- Agricultural transition
- Combatting global warming and Adapting to global warming
- Preserving biodiversity
- Developing European regulatory framework (EUDR, MACF, etc.)
- Increasing vulnerability to extreme weather events (Southern Europe, West Africa)



SOCIAL CONTEXT

- Tensions around buying power
- Issues surrounding diversity, inclusion and solidarity in the societies in which we operate
- Regulatory context (Duty of Vigilance, CS3D)



DIGITAL CONTEXT

- Digitalisation of purchasing methods
- Diversification of shopping pathways (omnichannel approach)
- Personalising the shopping experience
- Transformation of Auchan Retail's businesses in an increasingly digital world of work

Leverage points



Product purchasing

- Repositioning prices with purchasing alliances
- Commitment with our suppliers to take **account of environmental and social impacts**
- **Eco-design** and **eco-selection** of own-brand products



Product use

- Optimising the product offering
- Promoting a **responsible offering**
- Developing **circular uses**



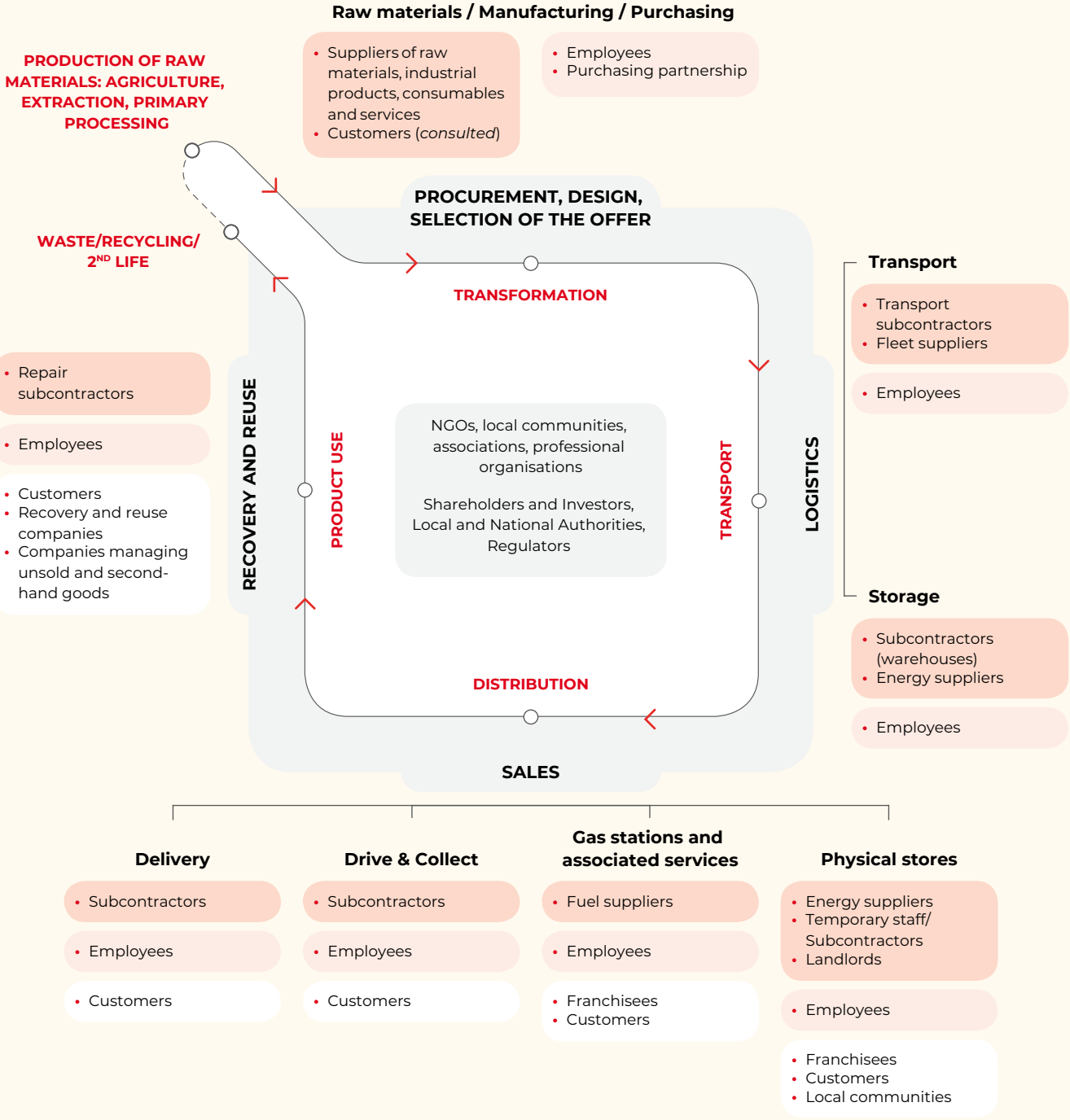
Transport

- **Optimising and decarbonising** the supply chain



Points of sale

- **Bolstering our** strategic markets
- **Adapting the** hypermarket model
- **Developing the international** franchise model
- **Energy sobriety**
- Production and consumption of **renewable electricity**
- Promoting the **electrification of customer vehicles**



Key:

Process:

- ECONOMIC MACRO-PROCESSES
- PHYSICAL PROCESSES

Stakeholders:

- Upstream
- Downstream
- Own operations
- Transverse

1.6 SIGNIFICANT EVENTS OF AUCHAN RETAIL IN 2025

5 May

Fabien DERVILLE becomes **Chairman of Auchan Retail**, succeeding Yves CLAUDE

8 May

Announcement of Alcampo's **transformation plan** that aims to close 15 stores in difficulty and cut nearly 700 jobs.

30 June

Implementation of the **restructuring plan** in France, resulting in the elimination of 2,389 positions.

31 October

ELO SA completed the financial autonomy of Auchan Retail, which now has its **own financing totalling 2.5bn** on 31 December 2025.

31 October

Finalisation of the **sale** of 19 supermarkets in France to **Lidl**.

4 July

Auchan Portugal is opening its **first food processing plant** dedicated to the production of delicatessen products: soups, ready meals, salads, sandwiches, pizzas, desserts...

20 November

Following Spain, Auchan Retail is opening a second **robotised warehouse** in Poland dedicated to home delivery.

25 November

Announcement of a **partnership project with the Mousquetaires Group** in which Auchan Retail would operate its supermarkets under the Intermarché and Netto banners as a franchise.

31 December

Over the course of 2025, Auchan Retail Portugal **converted 264 former Dia stores** to the Auchan brand.



GENERAL INFORMATION



02

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This first part of the sustainability statement is devoted to presenting general information on Auchan Retail's consideration of its sustainability challenges.

In particular, it describes:

- The processes implemented by Auchan Retail's governance bodies to manage or monitor sustainability impacts, risks and opportunities;
- How Auchan Retail's strategies and business models influence its sustainability impacts, risks and opportunities, and how it is taking these into account, where appropriate, in its transformation strategies;
- The impacts, risks and opportunities considered material by the company as a result of its double materiality assessment, along with the processes implemented for the purposes of this assessment.

As a preliminary step, it also describes the basis for the preparation of this sustainability statement.

2.1 BASIS FOR PREPARATION

2.1.1 [BP-1] General basis for preparation

2.1.1.1 Scope of consolidation ^{5.a+5.b.i}

This sustainability statement was prepared on a consolidated basis and covers the period from 1st January to 31 December 2025.

Subject to what is said below about Codim 2 and its subsidiaries, the scope of consolidation is the same as that of the consolidated financial statements of Auchan Retail International. So:

- this scope includes all fully consolidated companies, i.e. all companies directly or indirectly controlled by Auchan Retail International under the terms of Article L. 233-16 of the French Commercial Code, it being specified that this sustainability statement will include the indicators of companies acquired from the date on which Auchan Retail International took control, and those of companies sold up to the date on which Auchan Retail International lost control;
- Companies over which Auchan Retail International exercises either joint control or directly or indirectly a

significant influence on management and financial policy without having control are excluded from the scope of this sustainability statement (i.e. companies included in the consolidated financial statements of Auchan Retail International using the equity method).

By way of exception to the above, the French company Codim 2 and its subsidiaries, which were acquired by Auchan Retail International in May 2025 and are included in its consolidated financial statements using the full consolidation method, are not included in the scope of this sustainability statement. Indeed, to enable the disclosure of qualitative and quantitative data consistent with the rest of the group, Auchan Retail has chosen to postpone the disclosure of sustainability information relating to Codim 2 and its subsidiaries until the 2026 financial year, given that this entity represents less than 1% of Auchan Retail's consolidated sales.

2.1.1.2 Value chain coverage ^{5.c}

This sustainability statement covers the entire upstream and downstream value chain of Auchan Retail. The information published therefore reflects the specific characteristics of the company's operational scope.

— Upstream coverage of the value chain

Auchan Retail integrates sustainability issues throughout its upstream value chain, including raw material suppliers, service providers, production, logistics and transport subcontractors, as well as energy suppliers. Particular attention is paid to Auchan-branded products, which represent an important leverage point for integrating sustainability principles. These products are subject to targeted efforts, such as obtaining recognised certifications (organic farming, fair trade, etc.), reducing plastic packaging and working closely with the suppliers concerned. The promotion of sustainability values is more indirect with regard to suppliers of national brand products. Nevertheless, they are included in the company's evaluation and monitoring processes, which ensures a consistent approach across all products marketed.

— Downstream value chain

Auchan Retail takes into account the impacts associated with its downstream activities, particularly those linked to the use of products and services by consumers and end users. For Auchan Retail, efforts are focused on waste management, such as processing unsold food and recycling packaging, along with raising consumer awareness of more responsible practices. These actions include the provision of clear product information and the development of initiatives to promote and encourage the sorting and reduction of waste generated.

— Transparency regarding analysis limitations

The geographic regions where access to data is restricted are indicated, along with medium-term improvement plans where possible. If exclusions are applied, they are detailed and justified in the relevant thematic sections of this sustainability statement.

2.1.1.3 Sensitive information

For the preparation of this sustainability statement, Auchan Retail has not had to omit any particular information relating to intellectual property, know-how or the results of innovations^{5.d} or information relating to impending developments or matters subject to ongoing negotiations. ^{5.e}

2.1.2 [BP-2] Disclosure in relation to specific circumstances

2.1.2.1 Estimates and uncertainties

Auchan Retail has been confronted with certain limitations and uncertainties in the preparation of the information presented. The key limitations and uncertainties are as follows:

- Auchan Retail's transition plan for mitigating climate change presented in this sustainability statement is an initial summary of the key action points, their progress, their effects on the company's emissions and the investments made. It is therefore still imprecise and incomplete but the company has opted for transparency and will work to improve it in future publications;
- The internal carbon pricing system, which is in the experimental phase since 2023 within the company's operations, is still limited to a restricted scope (furniture and refrigeration plants); the share of the corresponding gross GHG emissions is negligible and not measured over this reporting period (see Section 3.1. "Climate Change");
- as mentioned in the section on taxonomy (3.1.11.), the evolution of the interpretations on the application of the criteria of appendix C entitled DNSH Pollution is likely to lead Auchan Retail to change its alignment criteria in the future;
- in the absence of verified methodologies, on which it can rely, Auchan Retail is only disclosing an estimated value of microplastics generated (concerning the Auchan-branded textile products) and shall not disclose a quantity of microplastics used (see Section 3.2. "Pollution");
- in the absence of reliable data, the substances of concern and of very high concern generated, used or purchased by Auchan Retail could not be quantified for this reporting period (see Section 3.2. "Pollution");

- the information relating to the proportion of renewable materials and the proportion of reused or recycled materials in the total weight of the packaging of Auchan-branded products is subject to significant uncertainties due, in particular, to the wide variety of products concerned including local products and the extrapolations that Auchan Retail has had to make in order to estimate them (see Section 3.5 "Circular Economy");
- It has not been possible to consolidate data relating to remuneration indicators at company level; because there are no tools for centralising information on individual employees, it was not possible to make an overall calculation (see section 4.1 "Company personnel").

Where an indicator includes data relating to the upstream or downstream value chain estimated using indirect sources (sector averages, other approximations, etc.), the basis of preparation used, the resulting level of accuracy and, where appropriate, the actions planned to improve accuracy in the future, are mentioned in the same place as the indicator concerned in this sustainability statement.¹⁰ Where a quantitative indicator or monetary amount is subject to a material level of measurement uncertainty, that uncertainty and the assumptions, approximations or judgements made by the entity in measuring that indicator or amount are disclosed in the same place as the indicator or amount in this sustainability statement.¹¹

2.1.2.2 Information stemming from other legislation or generally accepted reporting standards

When, in addition to the information required by the ESRS, this sustainability statement contains sustainability information required to be published by other legislation or information stemming from generally accepted sustainability standards or reporting frameworks, such information shall be identified as such, in the location required by the relevant ESRS or, in cases whereby no such requirement exists, in the location of the information itself.¹⁵

2.2 GOVERNANCE

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

Auchan Retail International is a public limited company with a Board of Directors incorporated under French law. Its main governance bodies are:

- Board of Directors and its Specialized Committees,
- CEO and their Deputy CEO.

2.2.1.1 Composition and diversity of governance body members ^{21.a}

	31/12/2025	
	Non-executive members	Executive members
Board of Directors	6	1
ESG Committee	4	0
Audit, Compliance and Risk Committee	3	0
Human Development Committee	3	1
Chief Executive Officer (CEO)	n/a	1
Deputy CEO	n/a	1

The Board of Directors of Auchan Retail International has 7 members, i.e. 6 non-executive members and 1 member representing the employees. The Board is assisted by three specialist committees: the ESG Committee, which has four non-executive members; the Audit, Compliance and Risk Committee, which has three non-executive members; the Human Development Committee, which has 3 non-executive members and 1 executive member. The CEO and the Deputy CEO are the executive directors of Auchan Retail International. ^{21.a}

In addition to the member of the Board of Directors who represents the employees, one employee representative has also been appointed by the company's Social and Economic Committee to attend Board meetings. ^{21.b}

In view of their respective professional backgrounds, the members of the Executive Board, the Board of Directors and its Specialised Committees have significant collective experience in the retail sector, including e-commerce, as well as in the sectors of finance, human resources, corporate social responsibility and risk management. ^{21.c}

The diversity policy for the Board of Directors, which applies to both itself and its Specialised Committees, and for the Executive Board, primarily aims to ensure that the skills and experience of its members are complementary, so that they can fulfil their duties in the best interests of the company. So:

- It is the Board's responsibility to ensure that the members of its governance bodies have complementary sector-based, technical or managerial skills;
- Out of the six members of the Board appointed by the General Meeting of Shareholders, four are men and two are women. ^{21.d}

Gender	Percentage
Female	33 %
Male	67 %
TOTAL	100%

There are currently no independent directors on the Board of Directors. ^{21.e}

2.2.1.2 Roles and responsibilities in monitoring impacts, risks and opportunities ²²

— Governance bodies responsible for monitoring impacts, risks and opportunities ^{22.a}

The Board of Directors of Auchan Retail International is responsible for overseeing the management of the company's impacts, risks and opportunities. It is assisted in this task by the ESG Committee, the Human Development Committee and the Audit, Compliance and Risk Committee.

The CEO, the Deputy CEO and the other members of the Executive Committee, in particular the Director of Quality & CSR and the Director of Human Resources, are responsible for managing impacts, risks and opportunities.

— How the responsibilities of each governance body with regard to impacts, risks and opportunities are reflected in their mandates and duties ^{22.b}

The Board of Directors is responsible for determining the direction of the company's business and overseeing its implementation, in accordance with its corporate interests, taking into account the social and environmental challenges of its activity, including the conduct of its business. As part of this, the Board may carry out any controls and verifications it deems appropriate. It may also set up any specialised committee necessary to assist it in its tasks.

In this context, the ESG Committee of the Board of Directors is responsible for:

- Ensuring that the company's sustainability challenges are properly assessed;
- Ensuring that the company's main sustainability issues are taken into account when defining the direction of its business activities;
- Monitoring the implementation of the company's sustainability goals, as well as its progress and results;
- Ensuring that the company's sustainability communications are under control.

The Human Development Committee is responsible for:

- Overseeing the organisation and operations of the company's administrative, management and supervisory bodies, including in terms of the diversity and complementary nature of skills and experience in particular;
- Monitoring the company's social policies, including in particular inclusion and diversity, skills development, management, remuneration and value sharing.

The Audit, Compliance and Risk Committee is responsible for:

- Ensuring the integrity of the financial and sustainability information prepared by Auchan Retail;
- Monitoring all external audits of the financial and sustainability information prepared by Auchan Retail, and ensuring compliance with the conditions of independence required of those involved in these audits;
- Ensuring the existence and efficacy of internal systems for managing risks and opportunities.

The role of the CEO, their Deputy CEO and the other members of the Executive Committee consists of directing and managing the company in its corporate interests, taking into account the social and environmental challenges of its trade, including business conduct.

— Role of management in the governance of processes for managing and monitoring impacts, risks and opportunities ^{22.c}

As part of its duties, the Executive Management is responsible for:

- Defining systems for controlling and managing the company's impacts, risks and opportunities;
- Coordinating their deployment;
- Monitoring their implementation and efficacy.

Within the Executive Management team, the role is carried out by three members of the Executive Committee: the Director of Quality & CSR, the Director of Human Resources and the CEO

The Director of Quality & CSR is responsible for managing the impacts, risks and opportunities associated with all the company's sustainability issues. To do this, they particularly rely on the company's CSR Strategy Coordination Committee. This dedicated coordination and monitoring body periodically arranges meetings between the Director of Quality & CSR, functional experts from the company and the CSR managers from its subsidiaries. ^{22.c.i}

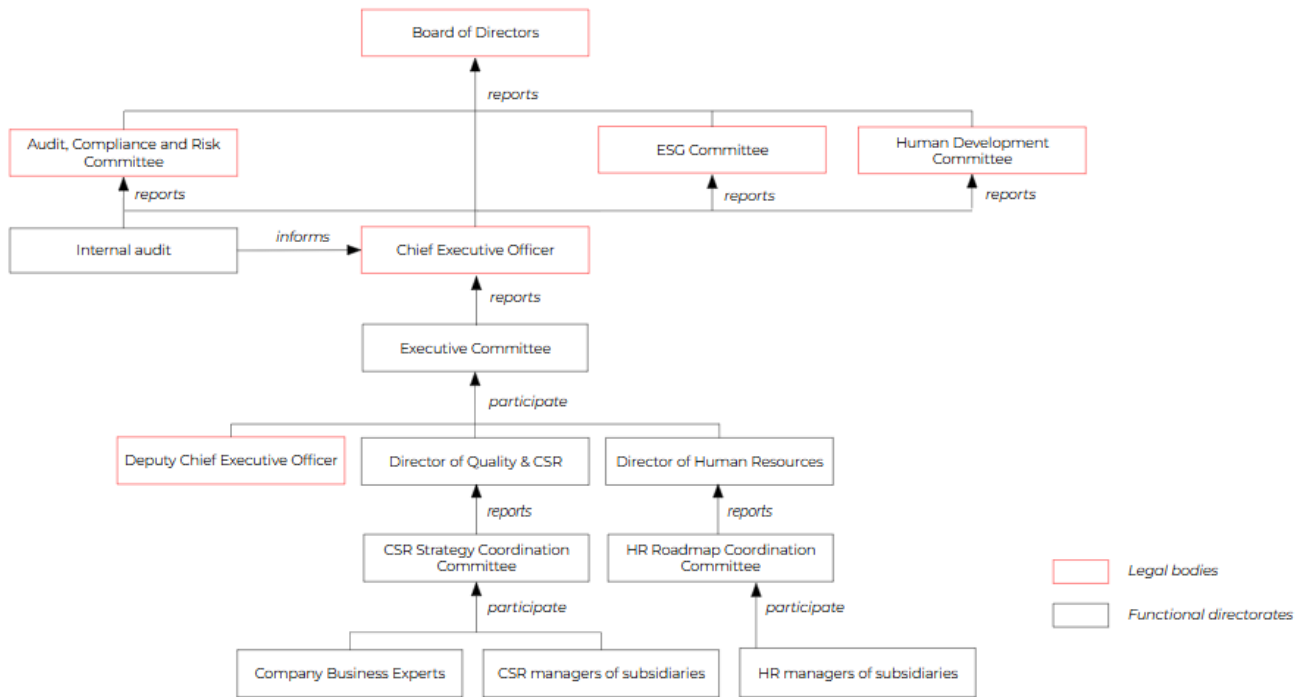
More specifically, the Director of Human Resources is responsible for managing the company's impact, risks and opportunities in relation to its social issues. In particular, it relies on the company's HR Roadmap Coordination Committee, which periodically brings together the subsidiaries' human resources managers.

The Deputy CEO, who namely oversees the Finance, Internal Control, Risk Management, Safety and Security functions, is responsible for assessing the financial impact of the risks and opportunities associated with the company's sustainability challenges, ensuring the efficacy of internal control and risk management systems, and preparing financial and sustainability information.

The aforementioned responsibilities of the Director of Quality & CSR, the Director of Human Resources and the Deputy CEO are supervised by:

- The CEO for the overall management of processes, controls and procedures;
- The Board of Directors, in particular its ESG Committee, Human Development Committee and Audit, Compliance and Risk Committee, for monitoring the implementation and efficacy of these processes, controls and procedures. ^{22.c.i}

The structure for reporting to the company's governance bodies can be summarised as follows: ^{22.c.i.iLe}



In managing the impacts, risks and opportunities, Auchan Retail International implements specific controls and procedures, including for the management of impacts related to:

- The duty of vigilance provided for by Act 2017-399 of 27 March 2017 (known as the "Duty of Vigilance Act"),
- The anti-corruption set out in Act 2016-1691 of 9 December 2016 (known as the "Sapin II Law"), and
- The protection of personal data provided for in Regulation (EU) 2016/679 as amended (known as the "General Data Protection Regulation" or "GDPR").

These specific controls and procedures are directly integrated into the operating processes of the company's various functional and operational departments concerned (procurement, quality, management control, etc.). Where necessary, their implementation can be supported by specific cross-functional departments, such as the Safety & Security Department (assessment of third parties, etc.).

The application of controls and procedures relating to the duty of vigilance and the anti-corruption is itself the subject of internal audit assignments or, where appropriate, external audits. ^{22.c.iii}

— **Monitoring the setting of targets for material impacts, risks and opportunities and progress towards achieving them** ^{22.d}

Monitoring the setting of the targets associated with the material impacts, risks and opportunities for Auchan Retail, and the progress made towards achieving them, is carried out by:

- the Director of Quality & CSR, the Director of Human Resources and the Deputy CEO, at periodic meetings with the relevant operational and/or functional managers of the company and its subsidiaries;
- the Executive Committee, at its periodic meetings;
- the Board of Directors and its Specialised Committees, through the communication of periodic management dashboards, periodic presentations or dedicated consultations during the meetings of these bodies, and during their review of the sustainability statement.

2.2.1.3 Skills and expertise in sustainability ²³

In order to determine whether the skills and expertise they have to monitor sustainability matters are appropriate or should be developed:

- The Board of Directors draws on the opinions and recommendations of its Specialist Committees, particularly including those of the Human Development Committee, as well as on the advice of external service providers;
- The Executive Committee draws on the opinions and recommendations of the company departments responsible for the operational management of sustainability matters, including those relating to the conduct of business, and on the advice of external service providers.

The members of the Executive Board, the Board of Directors and its Specialised Committees collectively have significant expertise in managing the impacts, risks and opportunities associated with sustainability matters in the retail sector. Their skills in managing these impacts, risks and opportunities — including in matters relating to the conduct of business — may be further developed through internal and external training, and by appointing to the Board of Directors and its Specialised Committees members with more specific skills or experience (thematic or geographical).^{23.a}

The skills they have, and those they can acquire, relate to all the sustainability matters associated with the company's material impacts, risks and opportunities.^{23.b}

2.2.2 [GOV-2] Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

2.2.2.1 Information on material impacts, risks and opportunities and their management ^{26.a}

The Executive Management and Board of Directors are informed of the company's material impacts, risks and opportunities, of the implementation of the Vigilance Plan, and of the results and efficacy of the policies, actions, targets and indicators adopted in this respect, in accordance with the following procedures:

- The CEO is informed of this information by the Director of Quality & CSR, the Director of Human Resources and the Deputy CEO, at periodic meetings of the Executive Committee;

- The members of the Board of Directors, as well as those sitting on the ESG Committee, the Human Development Committee and the Audit, Compliance and Risk Committee are informed of these elements by the Executive Management and/or by the Director of Quality & CSR, the Director of Human Resources and the Deputy CEO, through dashboards, periodic dedicated presentations at the meetings of these bodies, and during their review of the draft consolidated sustainability statement for Auchan Retail International.

2.2.2.2 Material impacts, risks and opportunities are taken into consideration when defining the strategy and making major decisions, as well as in the risk management processes ^{26.b}

The Executive Management, the Board of Directors and its Specialised Committees ensure that changes to Auchan Retail's strategy and business model take into account the material impacts, risks and opportunities for Auchan Retail. For example, Auchan Retail is investing in equipment and energy sources that emit less CO₂, incorporating criteria for reducing carbon emissions into its relations with suppliers, and developing low-carbon stores to tackle the effects of global warming.

They ensure that decisions concerning major transactions for Auchan Retail are taken following a multi-criteria analysis process including a study of impacts, risks and opportunities in relation to the sustainability matters concerned (assessment frameworks, third-party assessments, etc.).

They also ensure that the company's risks in relation to its sustainability matters are incorporated into changes to the general risk mapping, which itself serves as a reference for the preparation and updating risk management procedures. They monitor the implementation and efficacy of these procedures according to the materiality of the risks entailed for Auchan Retail.

2.2.2.3 Material impacts, risks and opportunities addressed during the reporting period ^{26.c}

During the reporting period, Auchan Retail International's governance bodies have directly or indirectly dealt with the following material impacts, risks and opportunities:

— IN TERMS OF ENVIRONMENTAL MATTERS

E1-05-IN	Actual, short-, medium- and long-term negative impact on climate change relating to Auchan Retail's food distribution and upstream value chain activities
E4-05-IN	Potential long-term negative impact on the environment in the event of a degradation of farmland ecosystems
E5-14-RI	Reputational risk in the event of food waste, which could lead to a loss of appeal to customers

— IN TERMS OF SOCIAL MATTERS

S1-03-IN	Actual negative social impact caused by a deterioration in the physical and/or psychological well-being of the workforce in the event of unsatisfactory working conditions
S2-05-IN	Actual negative social impact on value chain workers in the event of suppliers using forced labour, undeclared work and child labour
S4-01-IN	Actual short-term negative impact on consumers' and end-users' right to privacy in the event of unlawful use of their personal data

— IN TERMS OF BUSINESS CONDUCT

G1-01-RI	Regulatory risk in the event of failure to comply with the applicable legislation on due diligence
G1-03-IN	Animal welfare practices inadequately managed in certain Filieres Auchan Grow the Good
G1-04-RI	Reputational risk that can result from practices that do not respect animal welfare and are out of step with consumer concerns

2.2.3 [GOV-3] Integration of sustainability-related performance in incentive schemes

The Chairman of the Board of Directors and the members of the Executive Committee of Auchan Retail International benefit from the company's free share allocation schemes, the main features of which are as follows: ^{ESRS2 29 and E1.GOV-3.13}

Beneficiaries	Sustainability matters	Performance indicators	Proportion of shares attributable under the plan linked to the sustainability matter
<ul style="list-style-type: none"> Chairman of the Board of Directors Four members of the Executive Committee 	Food waste	<ul style="list-style-type: none"> Reducing the percentage of food waste 	Up to 20%

* The performance indicators are calculated for the entire group formed by Auchan Retail International and its subsidiaries

The members of the Board of Directors and its specialised committees do not receive any remuneration or incentive from the company in relation to sustainability matters.

2.2.4 [GOV-4] Statement on due diligence

The table below provides a mapping of the information included in this sustainability statement that reflects the implementation of the main aspects and stages of Auchan Retail International's Vigilance Plan. ³²

Key elements of the Vigilance Plan	Location in the sustainability statement
Integrating due diligence into governance, strategy and the business model	2.2.2 / 2.2.3 / 2.3.3 / 3.1.1 / 3.2.1 / 3.3.1 / 3.4.1 / 3.5.1 / 4.1.1 / 4.2.1 / 4.3.1 / 4.4.1 / 5.1.1
Working with the relevant stakeholders	2.2.2 / 2.2.3 / 2.4.1 / 3.1.3 / 3.2.2 / 3.3.2 / 3.4.3 / 3.5.2 / 4.1.4 / 4.2.2 / 4.3.2 / 4.4.2 / 5.1.2
Identifying and assessing negative impacts	2.4.1 / 3.1.1 / 3.2.1 / 3.3.1 / 3.4.1 / 3.5.1 / 4.1.1 / 4.2.1 / 4.3.1 / 4.4.1 / 5.1.1
Taking steps to remedy these negative impacts	3.1.4 / 3.2.3 / 3.3.3 / 3.4.4 / 3.5.3 / 4.1.5 / 4.2.5 / 4.3.5 / 4.4.5
Monitoring and communicating on the efficacy of these efforts	3.1.5 to 3.1.10 / 3.2.4 to 3.2.7 / 3.3.4 to 3.3.6 / 3.4.5 to 3.4.7 / 4.1.1 / 4.1.2 / 4.1.8 to 4.1.14 / 4.2.6 / 4.3.6 / 4.4.6 / 5.1.5 / 5.1.6

2.2.5 [GOV-5] Risk management and internal controls over sustainability reporting

2.2.5.1 Key features of the risk management and internal control system for sustainability reporting ^{36.a}

Auchan Retail collects qualitative and quantitative information on sustainability using a structured approach. The collection of quantitative data is organised by the Financial Control and ESG Department in accordance with the Charter governing the collection, reporting and control of CSRD indicators, which set out a detailed process with several stages to ensure that data collection deadlines are met and to reduce the risk of error. Feedback is provided to the relevant support departments and subsidiaries for final validation before publication of the consolidated data.

To ensure that reporting methods are applied consistently throughout the company, Auchan Retail relies on a dedicated internal reference database, called the "ESG Knowledge Base", which includes applicable regulatory requirements, methodological standards where applicable, and a data dictionary specifying the calculation rules, scope, sources, consolidation methods and expected controls for each indicator. These materials are made available to the subsidiaries.

Qualitative information is also drafted, validated and reviewed by different people within the departments concerned (HR and CSR in particular), ensuring minimum validation levels of N+1 and N+2.

Lastly, letters of affirmation have been requested from the CEOs, financial and CSR directors of the subsidiaries in order to confirm that an appropriate internal control system has been put in place to guarantee the accuracy, completeness and reliability of the information provided to Auchan Retail International for the preparation of this sustainability statement, with a view to achieving a higher level of assurance.

Significant methodological changes to the indicators are also documented, reviewed and validated centrally, to ensure the continuity and robustness of the information disclosed over time.

2.2.5.2 Risk assessment and prioritisation method ^{36.b}

Auchan Retail uses a systematic approach to identify and assess the risks associated with the preparation of sustainability information. For the risk mapping, each department or business unit is asked about the risks associated with its activities.

The managers concerned are also responsible for reporting any incidents which have occurred within their scope. The various maps are then consolidated across the company.

The risks identified are prioritised according to their likelihood and potential impact on the company's operations, the health and safety of its customers and workforce, the company's reputation, its compliance with applicable regulations and the financial impact on Auchan Retail.

2.2.5.3 Key risks identified and mitigation strategies ^{36.c}

The main risks relating to the production of sustainability information identified within the company and the associated mitigation strategies are as follows:

- Risk relating to tools and the reliability of data flows. This risk is addressed as part of the maintenance and renewal of the company's information systems. For new applications, the company favours control at the design stage in order to strengthen the security of data flows.
- Risk of insufficient supervision and governance of sustainability information. This risk is also addressed by the Guidelines for the operation of the system for collecting, reporting and controlling CSRD indicators, which defines the governance associated with data reporting.
- Risk of inaccurate or incomplete data. In order to mitigate this risk, consistency checks are currently being deployed at the various consolidation levels, in accordance with the operating guidelines for the system for collecting, reporting and controlling CSRD indicators.

- Operational risk associated with the failure of internal and external stakeholders in the data collection and reporting process. To ensure the engagement of each contributor within the subsidiaries, information and awareness-raising meetings have been organised in the various countries where they are based to explain the meaning and expectations of the process. Business leaders are also on hand to answer any questions or queries. The Guidelines for the operation of the system for collecting, reporting and controlling CSRD indicators should also make it possible to standardise processing and limit interpretations.

These risks will be regularly reassessed to adjust mitigation actions where necessary.

2.2.5.4 Incorporation of the findings of assessments and internal controls into related functions and procedures ^{36.d}

In application of the company's risk management policy, when failures or malfunctions are identified in the process of preparing sustainability information, corrective action must be taken to avoid any further occurrences. The proper

functioning of this process must be integrated into the work of the Internal Audit department.

2.2.5.5 Periodic communication of these conclusions to the governance bodies ^{36.e}

The company's internal control and internal audit work is presented at least three times a year to the Audit, Compliance and Risk Committee of the Board of Directors of Auchan Retail International. The Committee monitors the efficacy of internal control and risk management systems and, where appropriate, internal audit, with regard to procedures relating to the preparation and processing of accounting, financial and sustainability information.

2.3 STRATEGY

2.3.1 [SBM-1] Strategy, business model and value chain

Auchan Retail's primary business is retailing food and non-food products.

2.3.1.1 Key groups of products and services offered ^{2.40.a.i}

- The main types of products offered by the company are:
 - Fast-Moving Consumer Goods (FMCG) – food products (including fresh produce), hygiene and beauty products, cleaning and maintenance products, hardware, stationery, etc.,
 - Slow-Moving Consumer Goods (SMCG) – household linen, textiles, electrical appliances, consumer electronics, toys, etc.,
 - Fuel and vehicle services.
- The key groups of services offered are
 - Off-line retail services – reception, information and availability of products at physical points of sale;
 - E-commerce services - information and sales via the internet, Click & Collect, delivery to collection points or home delivery.

2.3.1.2 Main market groups and/or target customer ^{2.40.a.ii}

Auchan Retail is located mainly in Continental Europe: primarily France and Luxembourg, then on the Iberian Peninsula (Spain and Portugal), followed by Eastern Europe (Romania and Poland) and countries currently at war (Russia and Ukraine). The company also operates in West Africa (Senegal and Côte d'Ivoire).

Consumers and end-users are the main category of customers served by Auchan Retail; the company also caters for business customers through a network of franchisees that is currently being developed.

2.3.1.3 Number of employees by geographic region at 31 December 2025 ^{2.40.a.iii}

Country	31/12/2025	31/12/2024
France	63,706	67,574
Spain	22,887	23,298
Portugal	11,329	11,183
Luxembourg	1,321	1,400
Poland	14,027	15,183
Romania	7,283	7,334
Russia	24,236	25,061
Ukraine	3,089	3,426
Senegal	2,718	2,509
Côte d'Ivoire	739	680
TOTAL EMPLOYEES	151,335	157,648

2.3.1.4 Activities in the fossil fuel sector ^{2.40.d.i}

Auchan Retail supplies and sells fuels through its network of gas stations located in the immediate vicinity of certain hypermarket and supermarket stores in France, Spain, Portugal and Poland. Income from fuel sales represents less than 15% of the company's income. ^{2.40.d.ii}

Auchan Retail also offers its customers a range of pressurised gas cylinders for domestic use.

2.3.1.5 Sustainability goals ^{2.40.e}

In 2022, Auchan Retail set out a 10-year strategy entitled "Vision 2032": "Eat well and live better while preserving the Planet". Auchan wants to offer a more responsible range of food and non-food products by significantly increasing the proportion of Auchan-branded products in its overall product range.

In line with this vision, six strategic priorities were defined for 2024:

- "Good growth" to support the growth of the store network;
- "Good alliance" to improve procurement conditions thanks to the alliance with Les Mousquetaires;

- "Good sizing" to adapt hypermarket floor spaces through the new business model;
- "Good offer" to develop a selection that aligns with our commercial strategy;
- "Good structure" to reduce fixed costs to reinvest in the competitiveness of our prices;
- "Good franchise" to develop and adapt our franchise model in line with our corporate culture.

Auchan Retail's CSR strategy is in line with this Vision 2032 and these six strategic priorities. It is based on three pillars and ten ambitions:



Auchan Retail strives to select products that come from farming, production and processing practices that are more respectful of the environment and animal welfare and, for non-food products, by using eco-design, eco-selection and by developing a range of second-hand or reconditioned products.

By developing its offer and providing better information on the products on offer, the company aims to promote high-quality food and help its end consumer customers to adopt a more responsible approach to consumption.

It aims to help its suppliers and franchisees to take greater account of the social and environmental issues associated with their activities, and to maintain conditions conducive to the development of fair trading relationships in its value chain.

Auchan Retail intends to become a strong employer brand to enhance the employee experience and develop its attractiveness on the job market. To do this, it works to continuously improve the quality of management, to take account of social and societal issues such as fairness, inclusion, health and quality of life at work, and to enhance the employability of its workforce.

As far as civil society is concerned, the company is committed to ensuring that its business makes an active contribution to reducing greenhouse gas emissions in its value chain, preserving biodiversity, and combatting food waste and plastic pollution.

Auchan Retail is pursuing its CSR strategy in all its geographic regions.

2.3.1.6 Assessment of key products/services, markets, and customers groups in relation to sustainability objectives^{2.40.f}

The trend among consumers and end-users shifting towards more responsible consumption, and in particular their expectations in terms of supply and information, is relatively similar across all the continental European markets in which the company operates. The products and services currently offered by the company as part of its CSR strategy already meet this objective. Nevertheless, Auchan Retail is continuing to diversify and broaden its product portfolios in order to meet its ambition to better meet the expectations of consumers and end-users.

2.3.1.7 Strategy and transformation elements linked to sustainability matters^{2.40.g}

The main future challenges identified in Auchan Retail's strategy and transformation and linked to sustainability issues concern:

- Inflation and pressure on its customers' purchasing power, which affect the company's margins for manoeuvre in terms of sustainability, as do the war in Europe and the backdrop of international trade tensions;
- Heightened demands from certain categories of consumers (traceability, health through food, environmental and ethical impacts of food);

- Increased costs resulting from new regulations on environmental protection in the European Union (CSRD, EUDR, Product Passport, MACF, CS3D, etc.).

The company remains vigilant with regard to the competitive context in terms of sustainability (e.g. the Nutri-Score), to continue to be in a position to take sustainable action and make a positive impact by scaling up.

2.3.1.8 Business model and value chain^{2.42}

The company's business model and value chain are described in section 1. "Company presentation" of this sustainability statement.

2.3.2 [SBM-2] Interests and views of stakeholders ⁴³

The key stakeholder categories for Auchan Retail are: ^{45.a.i}

- Consumers and end users of products and services marketed by Auchan Retail,
- the own workforce,
- The company's suppliers,
- Workers in the company's upstream value chain,
- local communities, i.e. all the people living near company sites (stores, warehouses, etc.).

Auchan Retail cooperates with each of these categories of stakeholders to better know and understand their interests and points of view. ^{45.a.ii}

The tables below summarise how this cooperation is organised, its purpose, the way in which its results are taken into account by the company, and its understanding of the interests and viewpoints of the category concerned in relation to the strategy or business model.

They should mention, where appropriate, any changes adopted or planned to the strategy or business model to take account of these interests and views, any additional measures planned and the timetable for their implementation, and whether these changes or measures are likely to change the relationship between the company and the category of stakeholders concerned or the latter's views.

— Cooperation with key stakeholders in the retail activity

S4.SBM-2.8	Auchan Retail consumers and end-users
Cooperation organisation ^{45.a.iii.}	<ul style="list-style-type: none"> • Maintaining permanent systems for collecting opinions and assessments in stores, on websites, on mobile applications and <i>via</i> chatbots on digital platforms • Conducting regular satisfaction surveys on the products and services offered
Purpose of cooperation ^{45.a.iv.}	<ul style="list-style-type: none"> • understanding the needs, expectations and preferences of consumers and end-users in terms of products and services
Procedures for taking results into account ^{45.a.v.}	<ul style="list-style-type: none"> • Analysis of any changes to be made to the products and services on offer (product characteristics, service processes, new solutions to meet long-term trends, etc.)
Understanding that the company has interests and views related to the strategy or business model ^{45.b.}	<ul style="list-style-type: none"> • Products at accessible prices • Growing demand for more responsible products, including organic and local products • Transparency on the origin of products, particularly food products • A high-quality shopping experience, both in store and online (ease of access, customer service)
Adopted or planned changes to strategy or business model ^{45.c.i.}	<ul style="list-style-type: none"> • Deploying a purchasing alliance to obtain the best products at the best prices • Extending the portfolio of more responsible products, including organic and local products • Improved product traceability • Strengthening our omnichannel presence • Deployment of a store renovation programme

SI.SBM-2.12 Auchan Retail workforce	
Cooperation organisation ^{45.a.iii}	<ul style="list-style-type: none"> Carrying out annual engagement and satisfaction surveys (EEI) in all the countries of operation and, where necessary, interim surveys (<i>pulse</i> surveys) to measure the changes recorded between two EEIs following the action plans implemented by the company Ongoing social dialogue, within the framework of the mechanisms provided for by the law of the company's countries of operation (staff representative bodies, negotiation of company agreements, etc.) or as part of <i>ad hoc</i> set up Committees in countries where there is no legal provision for employee representatives or bodies for exchanging information and negotiating company agreements
Purpose of the cooperation ^{45.a.iv}	<ul style="list-style-type: none"> understanding workforce' expectations in terms of working conditions, career development and pay, inclusion and diversity, and management
Procedures for taking results into account ^{45.a.v}	<ul style="list-style-type: none"> Analysis of any changes to be made to internal policies at company level (remuneration policy, etc.) and at country level (working time policy, etc.), and action plans to be put in place locally (maintenance of premises, etc.)
Understanding that the company has interests and views related to the strategy or business model ^{45.b}	<ul style="list-style-type: none"> Safe working conditions that promote well-being and inclusion Opportunities for professional development and career progression Fair remuneration A balance between professional and private life
Adopted or planned changes to strategy or business model ^{45.c.i}	<ul style="list-style-type: none"> Adapting continuing training and professional skills development programmes (professions and management), to support transformation and promote employability development of training programmes, processes and human resources tools to promote inclusion and equal opportunities (combatting cognitive biases and stereotypes, deployment of a warning system, etc.) adapting working time policies to promote work-life balance (right to disconnect, remote work, flexible work arrangements, etc.)
Other planned measures and timetable ^{45.c.ii}	<ul style="list-style-type: none"> generalisation, in all the countries where we operate, of good local practices that contribute to the ambitions and goals of the company's human resources policies, as part of a continuous improvement process
Auchan Retail suppliers	
Cooperation organisation ^{45.a.iii}	<ul style="list-style-type: none"> Regular social and environmental audits of suppliers Running online or in-person training courses for suppliers to raise awareness of the social and environmental challenges of their activities, during which supplier representatives can share their experiences, ask questions and provide direct feedback to Auchan Retail representatives Organisation of seminars dedicated to suppliers, during which their representatives and those of Auchan Retail can discuss the challenges they face, express their opinions and concerns and share ideas for improvement
Purpose of cooperation ^{45.a.iv}	<ul style="list-style-type: none"> Understanding of the economic, social and environmental issues related to activities in the upstream value chain
Procedures for taking results into account ^{45.a.v}	<ul style="list-style-type: none"> Analysis of any changes to be made to the company's procurement practices and impact and risk management processes (additional training programmes, increased requirements and controls, remedial action, etc.)
The company's understanding of interests and views related to the strategy or business model ^{45.b}	<ul style="list-style-type: none"> long-term fair trade relations, and support in complying with applicable social and environmental standards (educational, financial, etc.)
Adopted or planned changes to strategy or business model ^{45.c.i}	<ul style="list-style-type: none"> Deployment of responsible procurement policies (in-house training in responsible procurement, etc.) Increased social and environmental audits of suppliers Development of more responsible product networks and partnerships with farmers (Filières Auchan Grow the Good, etc.)
Other planned measures and timetable ^{45.c.ii}	<ul style="list-style-type: none"> Renewed focus on the company's cooperation with suppliers, to help reduce CO₂ emissions in the upstream value chain (scope 3), as part of the "<i>Partners for decarbonation</i>" programme.

S2.SBM-2.9 Workers in Auchan Retail's upstream value chain	
Arrangements for organising cooperation ^{45.a.iii}	<ul style="list-style-type: none"> Exchanges specifically organised with workers during social and environmental audits conducted at suppliers' sites, to gather their observations on their working conditions and their employer's practices
Purpose of cooperation ^{45.a.iv}	<ul style="list-style-type: none"> Understanding of the economic, social and environmental issues related to activities in the upstream value chain
Procedures for taking results into account ^{45.a.v}	<ul style="list-style-type: none"> Analysis of any changes to be made to the company's procurement practices and impact and risk management processes
The company's understanding of interests and views related to the strategy or business model ^{45.b}	<ul style="list-style-type: none"> decent working conditions and respect for human rights (safety, fair remuneration, help with food, health and education)
Adopted or planned changes to strategy or business model ^{45.c.i}	<ul style="list-style-type: none"> Deployment of responsible procurement policies (in-house training in responsible procurement, etc.) Increased social and environmental audits of suppliers

S3.SBM-2.7 Auchan Retail's local communities	
Arrangements for organising cooperation ^{45.a.iii}	<ul style="list-style-type: none"> ongoing dialogue with various local players in the vicinity of the company's sites (local councils, neighbourhood associations, etc.) as part of the company's day-to-day activities (site development or modification projects, etc.), in particular through information and exchange meetings
Purpose of cooperation ^{45.a.iv}	<ul style="list-style-type: none"> understanding the environmental, economic and social impacts of the company's activities on the communities concerned
Procedures for taking results into account ^{45.a.v}	<ul style="list-style-type: none"> analysis of any changes to be made to the company's local projects and initiatives (adjustment of site development plans to minimise negative impacts on the environment, etc.)
The company's understanding of interests and views related to the strategy or business model ^{45.b}	<ul style="list-style-type: none"> demand for minimisation of the impact of the company's sites on the environment (waste, resource management, etc.) expect the company to make an economic and social contribution to the local community (social integration through employment, etc.)
Adopted or planned changes to strategy or business model ^{45.c.i}	<ul style="list-style-type: none"> Reducing the carbon footprint of sites (deployment of solar panels on stores, etc.) contribution to the economic and social development of local communities through the company's support for the local actions of the Auchan Foundation (study grants for young people in difficulty, professional training workshops, etc.)

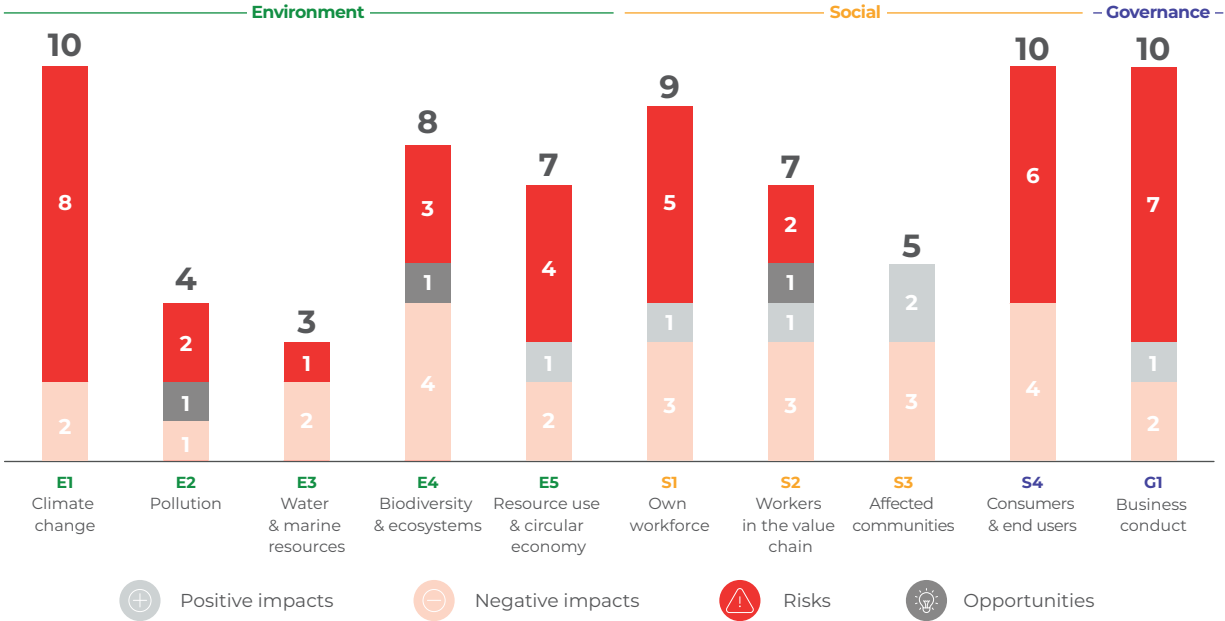
— Informing governance bodies of the interests and views of stakeholders

The members of Auchan Retail International's Executive Management and Board of Directors are informed of the main views and interests of stakeholders with regard to the company's sustainability impacts, in accordance with the procedures described in section 2.2.2.1. above. ^{45.d}

Summary of the division of IRO identified as material as a result of the double materiality assessment:

ACCORDING TO THE STANDARDS

73
IRO MATERIAL IDENTIFIED



2.3.3 [SBM-3] Material impacts, risks and opportunities and their link with the strategy and business model

Sustainability issues identified as material for publication purposes

Key :

Material sub-issues/ sub-sub-issues ●

Non-material sub-issues/ sub-sub-issues ●



Environment



E1 - Climate change

Climate change adaptation ● Energy ●

Climate change mitigation ●



E2 - Pollution

Air pollution ●

Water pollution ●

Soil pollution ●

Pollution of living organisms and food resources ●

Substances of concern ●

Substances of (very high) concern ●

Microplastics ●



E3 - Water and marine resources

Water consumption ●

Water withdrawals ●

Water discharges ●

Discharges of water into the oceans ●

Extraction and use of marine resources ●



E4 - Biodiversity et ecosystems

Impacts and dependencies on ecosystem services ●

Direct impact drivers of biodiversity loss ●

Impacts on species status ●

Impacts on the extent and condition of ecosystems ●



E5 - Circular Economy

Resource inflows, including the use of resources ●

Resource outflows resources linked to products and services ●

Waste ●

Social



S1 - Own workforce

- Working conditions
- Other employment rights
- Equal treatment and equal opportunities for all



S2 - value chain workers

- Working conditions
- Other employment rights
- Equal treatment and equal opportunities for all



S3 - Communities affected

- Economic, social and cultural rights of communities
- Civil and political rights of communities
- Rights of indigenous peoples



S4 - Consumers & end users

- Information-related impacts on consumers and/or end users
- Safety of consumers and/or end users
- Social inclusion of consumers and/or end users

Governance



G1 - Business Conduct

- Corporate culture
- Protecting whistleblowers
- Animal welfare
- Supplier relationship management, including payment practices
- Corruption and bribes
- Political engagement and lobbying activities



2.4 IMPACT, RISK AND OPPORTUNITY MANAGEMENT

2.4.1 [IRO-1] Procedures to identify and assess material impacts, risks and opportunities

2.4.1.1 Processes, methods and assumptions used ^{2.53.A}

— General process ^{2.51}

The company's impacts, risks and opportunities were assessed through a four-phase process.

Phase 1 - Identification of the sustainability matters relevant to Auchan Retail's activities, based in particular on the list provided by the ESRS 1 standard (the themes, sub-themes and sub-sub-themes listed in paragraph AR16 having been considered exhaustively).

Phase 2 - Identification of impacts, risks and opportunities - IRO - in relation to the sustainability matters relevant to Auchan Retail's activities.

Phase 3 - Assessment and determination of material IRO. The IRO have been assessed from an impact materiality perspective, for impacts, and financial materiality, for risks and opportunities.

Phase 4 - Identification of material sustainability matters for publication. For the purposes of publication, a sustainability matter was considered material if at least one impact, risk or opportunity related to this matter was considered material as a result of the assessment carried out in phase 3.

— General methods used to identify and assess IRO

This process has been implemented throughout the Auchan Retail value chain.

The identification of sustainability matters relevant to Auchan Retail's activities includes a comparative sector study of 4 peers, as well as a comparative study of several international benchmarks (SBTn, SASB and UNEP-FI in particular).

Specific consultations were also carried out with internal and external stakeholders as well as external experts (management, employee representatives, trade federations, etc.) to refine the identification of sustainability matters and contribute to that of the associated IRO.

The IRO were identified and assessed by representatives of Auchan Retail's expert functions (Compliance, CSR, Human Resources, Risk Management, Finance & Management Control) in specific workshops.

The impacts have been identified on the basis of the Vigilance Plan (including vigilance risk mapping). The resulting risks and opportunities for Auchan Retail have been determined in accordance with the general risk management procedure (including general risk mapping).

The IRO assessment scales and matrices were drawn up in accordance with the COSO ERM (or Coso 2) recommendations: qualitative and quantitative effect and probability scales adapted to the organisation, and criticality matrices combining effect and probability.

2.4.1.2 Identification, assessment and monitoring of the company's impacts ^{2.53.B}

— Identification of increased risks of negative impacts ^{2.53.B.I}

As part of the process of identifying and assessing its impacts, in determining whether specific activities, business relationships, geographical areas or other factors pose increased risks of negative impacts, Auchan Retail relies on the following in particular:

- The measures implemented as part of the Vigilance Plan, in particular the mapping of impact risks and the information derived from the prevention and mitigation measures implemented (country risk assessments, third-party assessments, conclusions of social and environmental audits conducted on suppliers, reports, conclusions of internal audits, etc.);
- the environmental impact studies conducted by Auchan Retail (analysis of risks on property sites, carbon footprint, analysis of physical risks on agricultural land, analysis of the biodiversity footprint, etc.);
- The expertise of Auchan Retail's functional and business departments involved in the process.

— Impact of own operations and impact of business relationships ^{2.53.B.II}

In order to determine the origin of its impacts within its business model and value chain, and in particular to identify whether these impacts result from its own activities or those of its business relations, Auchan Retail relied on the mapping of its stakeholders, updated in 2024, as well as on the expertise of its functional and business divisions involved in the impact identification and assessment process.

— Consultation of affected stakeholders and external experts ^{2.53.B.IIIB.III}

To better understand the effects of its activities on the stakeholders affected, Auchan Retail uses two tools in particular:

- Ongoing dialogue mechanisms, described in section 2.3.2 "Interests and viewpoints of stakeholders", which it implements to identify their interests and viewpoints;
- The periodic consultations that it conducts for the purpose of identifying and assessing its sustainability matters; in 2024, after updating its stakeholder mapping, Auchan Retail conducted 14 interviews with internal and external stakeholders, as well as with external experts,

which made it possible to update the sustainability matters arising from the consultations carried out in 2021, and contributed to the identification of the IRO. The stakeholders consulted fall into five main categories: internal company managers, worker representatives, trade federations, the farming community and, finally, topical experts (environmental, social and governance). Within these categories, contributors have been identified on the basis of various criteria, such as their proximity to ESG issues, recognition of their expertise, availability, seniority in the company and the length of their relationship with the company.

Consultations carried out in 2024

Stakeholders consulted	Reviews
Executives and senior managers of Auchan Retail (including subsidiaries)	2
Sector-specific trade federations	2
International federation	1
National federation	1
Employee representatives	2
The Group's European Committee/National Trade Union	1
Global trade union federation	1
Agricultural profession representatives	1
National agricultural cooperative	1
Experts in sustainable development	6
Consulting firms	3
International non-governmental organisations	2
International initiative	1
Representatives of the social economy	1
Corporate foundation	1

• Assessment and determination of material impacts ^{2.53.B.IV}

To determine the materiality of the impact, potential impacts were assessed by taking into account their severity and probability of occurrence, while the actual impacts were assessed according to their severity alone.

The intensity of the impacts is assessed according to the following criteria:

- Magnitude, which indicates the extent to which the impacts are detrimental or, on the contrary, beneficial to people or the environment, on a scale from 1 "incidental" to 5 "extreme";
- extent, which indicates the extent to which the impacts are widespread (e.g. in a population, a geographic region, an activity, etc.), on a scale of 1-"none" to 5-"widespread";
- Irremediable nature (for negative impacts only) which indicates whether and to what extent these impacts can be remedied, on a scale from 1 "remediable without effort" to 5 "irreversible".

The intensity of the negative impacts, i.e. the measure of their seriousness, is calculated by adding together the three criteria (magnitude, extent, irremediable nature), and thus evaluated on a scale from 1 to 15, before being reported on a scale from 1 "incidental" to 5 "extreme".

The intensity of the positive impacts, i.e. the extent to which they are beneficial, is calculated by adding together the first two criteria (scale, scope) and assessed on a scale from 1 to 10, before being converted to a scale from 1-"incidental" to 5-"extreme".

The likelihood of impacts occurring is measured on a scale from 1-"rare or almost impossible" to 5-"almost certain or already present". Any impact with a probability of occurrence score of 5 is therefore considered actual. The final materiality score for actual impacts corresponds to the only value used for the intensity of the impact. Any actual impact with an intensity rating of 3 or more "moderate" is considered to be material.

The final materiality score for the impact of the potential impacts was calculated by adding the intensity score and the probability of occurrence score, and thus evaluated on a scale of 1 to 10, it being specified that:

(i) Only potential impacts with a final impact materiality score of 6 or more, with an intensity score **and** a probability of occurrence score of 3 or more, were considered material;

(ii) as an exception, an overweighted coefficient of 1.5 of the effect score is applied to the calculation of the final impact materiality score for potential negative impacts relating to human rights. Lastly, all potential negative impacts relating to human rights and with a final score greater than or equal to 6 have been considered to be material, regardless of whether only one of the overweighted intensity score or the probability of occurrence score is greater than or equal to 3 (or if both are greater than or equal to 3).

In a second phase, this scale from 1 to 10 was reduced to a scale from 1 "incidental" to 5 "extreme", on which only the potential impacts referred to in (i) and (ii) above which have a final impact materiality score greater than or equal to 3 "moderate" were considered to be material.

The aforementioned thresholds, which were used to determine the materiality of actual and potential impacts, were defined following the observation of impacts located within the immediate vicinity of these thresholds. The internal experts felt that these thresholds were the most appropriate limits for capturing the most structuring impacts for the company.

2.4.1.3 Identification, assessment and monitoring of risks and opportunities ^{2.53.C}

— Links between the impacts and dependencies identified and the resulting risks and opportunities ^{2.53.C.I}

Auchan Retail analyses the links between the impacts and dependencies identified and the risks and opportunities that may arise, as part of a process of ongoing adaptation of its business model and strategy:

- Analysis of interactions between the company's activities and critical resources (natural resources, socio-economic dependencies, etc...);
- Integration of the resulting elements into the company's risk and opportunity management (definition and implementation of sustainability ambitions, adaptation of the due diligence process, adaptation of the risk management process, etc.);
- Monitoring of implementation, results and effectiveness (definition and monitoring of performance indicators, etc.);
- Adjustments and corrections.

— Assessment and determination of material risks and opportunities ^{2.53.C.II}

To determine financial materiality, risks and opportunities have been assessed in terms of their intensity and probability of occurrence.

The severity of the risks and opportunities, i.e. the potential scale of their financial impact on Auchan Retail, is assessed on a scale from 1-"incidental" to 5-"extreme".

The probability of occurrence is assessed on a scale from 1-"rare or almost impossible" to 5-"almost certain or already present".

The final financial materiality score for risks and opportunities is calculated by adding the intensity score and the probability of occurrence score. It is initially placed on a scale from 1 to 10, on which only those risks and opportunities are considered material whose final financial materiality score is greater than or equal to 6, with an intensity score and a probability of occurrence score greater than or equal to 3. In a second stage, it is reduced to a scale from 1 "incidental" to 5 "extreme", on which only the aforementioned risks and opportunities with a final financial materiality score of 3 "moderate" or higher are considered material.

The financial aggregates used to assess the financial materiality of risks and opportunities vary depending on whether they reflect the consequences of the risks and opportunities on the company's economic performance, its assets or its balance sheet. As economic performance is assessed primarily through EBITDA, it is the impact of risks and opportunities on this aggregate that is examined. As for the effects of the risks and opportunities on the company's assets, they are measured in terms of the value of the assets: the book value but also the fair value of the assets if it differs from the book value. Finally, in terms of balance sheet equilibrium, it is the consequences of risks and opportunities on the company's debts that are considered (financial debt and leasing debts in particular).

— Sustainability risk management and management of other types of risk ^{2.53.C.III}

Auchan Retail's general risk management policy covers all its activities and associated risks, including those related to sustainability matters. Within this framework, the company manages each of the risks identified according to the materiality attributed to it at the end of its identification and assessment procedure.

2.4.1.4 Decision-making process and related internal control procedures ^{2.53.D}

Material IRO are determined as part of an iterative decision-making process that includes the following:

- Their identification and assessment by the relevant expert and corporate functions of the company;
- reviews by the Executive Management of Auchan Retail International, in its capacity as the governance body responsible for IRO management;
- Reviews and opinions and/or recommendations issued by the ESG Committee, the Human Development Committee and the Audit, Compliance and Risk Committee of the Board of Directors, in accordance with their respective remits;
- Their final approval by the Board of Directors as part of the preparation of the consolidated sustainability report.

As of the date of preparation of this report, Auchan Retail did not yet have an internal control procedure in place for its decision-making process relating to the identification and assessment of material IRO.

2.4.1.5 Incorporation of the impact and risk management process into the company's overall risk management process ^{2.53.E}

The process to identify and assess sustainability impacts and risks includes the following:

- The vigilance plan (including its procedure for identifying and assessing the impact on human rights and fundamental freedoms, the health and safety of individuals and the environment);
- The general risk management procedure (in particular its system for reporting and dealing with proven and significant incidents).

It also feeds into the general risk management procedure (general risk mapping, etc.).

Sustainability impacts are managed in accordance with the Vigilance Plan and other internal policies and procedures. Like other types of risk, those relating to sustainability are managed in accordance with the general risk management procedure.

2.4.1.6 Integrating the opportunity management process into the company's overall management process ^{2.53.F}

As at the date of preparation of this sustainability statement, the process of identifying, evaluating and managing opportunities has not been incorporated into the company's overall management process.

2.4.1.7 Resources used to identify and assess material impacts, risks and opportunities ^{2.53.G}

Auchan Retail used the services of a consultancy firm to assist its teams in defining its process for identifying and assessing material IRO and to support them with these identification and assessment procedures.

The identification and assessment of material IRO also involved a significant number of person-days within the company's relevant functional and expert departments, namely: CSR, Quality, Purchasing, Human Resources, Compliance, Legal, Finance, Risk Management and Information Systems.

2.4.1.8 Methods for identifying and assessing environmental IRO

— For IRO related to climate change ^{E1.IRO-1}

To identify and assess its impact on climate change, particularly its GHG emissions, Auchan Retail has carried out a complete emissions footprint for all its activities over the course of 2025. This footprint was calculated using the GHG Protocol methodology. 13 emissions categories were assessed for Scope 3. In addition to quantifying GHG emissions for scopes 1, 2 and 3, this footprint has enabled us to refine the physical risk and transition scenarios by incorporating emissions data into our analysis models. ^{E1.20.A}

To identify climatic hazards, the company used a risk analysis of its real estate assets (stores, including franchises, warehouses, offices, etc.) and an analysis of the upstream physical risks in the agricultural value chain.

- A risk analysis of the company's real estate assets was carried out in 2024 with AXA Climate. This analysis namely included an assessment of the physical risks associated with climate change as indicated by European taxonomy (flooding, heat waves, etc.). It is based on the climate scenarios published by the IPCC, taking into account the SSP-2-4.5 (intermediate scenario) and SSP5-8.5 (the most pessimistic scenario) scenarios and using the baseline (1984-2014), medium-term (2030) and long-term (2050) horizons. To estimate the financial impact, we analysed hazards that could lead to loss of property or income. With regard to the commercial value of assets, the analysis looked at the absolute impact of each hazard in terms of material damage, loss of income, loss of productivity or risk index.

- An analysis of physical risks upstream in the agricultural value chain was carried out in 2024 with I Care by Bearing Point. This analysis includes an assessment of the risks linked to climate change for categories of raw materials representing a significant proportion of the company's sales (beef, wheat, water, paper, oranges, grapes, tobacco, tuna, salmon, tomatoes), using a "flagship" commodity for each category in order to estimate, through comparison, the risks linked to the corresponding category as a whole. It was not based on any particular scenarios. Its results can be applied to any scenario by adapting the frequency and severity of results accordingly. ^{E1.20.B.1}

Auchan Retail also used the analyses described above to:

- Assess the way in which its assets and activities may be exposed to these climate-related hazards, and the gross risks that they may generate for the company; ^{E1.20.B.II}
- Identify events linked to the climate transition; ^{E1.20.C.I}
- Assess how its assets and activities may be exposed to these events. ^{E1.20.C.II}

The company pre-analysed the potential exposure of its sites and activities to climatic hazards. ^{E1.20.B.II.ARI1}

Auchan Retail has also assessed the extent to which its assets and activities may be exposed or are sensitive to the identified transition-related events. ^{E1.20.C.II.ARI2}

— For IRO linked to pollution ^{E2.IRO-1}

Auchan Retail has identified material IRO linked to pollution, but this matter requires a more structured process in order to develop a formalised approach in the near future that will enable us to be more precise in identifying related issues.

— For IRO related to water and marine resources ^{E3.IRO-1}

For the preliminary analysis of its sites and activities in order to identify its actual and potential IRO linked to the water and marine resources used in its own activities, Auchan Retail drew on the aforementioned risk analysis of its real estate assets and on the physical risk analysis of the upstream agricultural part of the value chain carried out in 2024.

- The analysis of risks to real estate assets includes an assessment of water-related risks, identifying the critical areas for these issues. The assessment was carried out in three phases:
 1. Definition of groupings of sites in the various catchment areas and sub-catchment areas, and selection of a climate scenario;
 2. Assessment of water-related risks, analysis of regional contrasts and prioritisation of sites most at risk;
 3. Implementation of a data visualisation platform and presentation of an executive summary.

For this, it was necessary to first determine which catchment areas are connected to each asset before identifying the most vulnerable and prioritising the sites at risk. The water stress of the locations surveyed was then calculated using the Aqueduct database, hydrological models and CMIP6 climate data, applying various scenarios (SSP1-2.6, SSP3-7.0, SSP5-8.5) to the 2030 and 2050 outlooks over a 30-year period.

- The analysis of physical risks on the upstream agricultural part of the value chain includes an assessment of physical risks linked to climate change, including the risks of drought and flooding, carried out in accordance with the methodology described above ^{E3.8.A}

Auchan Retail has not carried out any specific consultations with stakeholders for the purposes of identifying material IRO related to water and marine resources ^{E3.8.B}

— With regard to IRO related to biodiversity and ecosystems ^{E4.IRO-1}

To identify and assess its actual and potential impacts on biodiversity and ecosystems, Auchan Retail used a risk analysis of the company's real estate assets, an analysis of the physical risks in the upstream agricultural part of its value chain and an assessment of the company's biodiversity footprint.

- The analysis of the risks to real estate assets includes an assessment of biodiversity-related risks. It was carried out in accordance with TNFD recommendations and by applying the LEAP methodology (Locate, Evaluate, Access phases). Each site was categorised according to global indicators to identify the domain, biomes and ecoregions, and local indicators such as the biodiversity intactness index (BII) and water stress levels (water stress indicator). Impacts and dependencies were assessed using the ENCORE tool.
- The analysis of physical risks on the upstream agricultural part of the value chain was carried out according to the methodology indicated above. The risks assessed are: heat and cold, humidity and drought, wind, snow and ice, coastline and high water. This analysis enabled the assessment of impacts such as biodiversity loss, spread of disease and introduction of invasive species. A qualitative analysis was first carried out based on scientific and expert reports. A study of exposure and vulnerability was then carried out in the production areas for the commodities under analysis, using maps from FAO statistics, World Bank reports and data from IPCC reports.
- The company's biodiversity footprint was analysed in 2023 and updated in 2024, using the Corporate Biodiversity Footprint (CBF) tool. This analysis includes an assessment of the company's impacts according to five major pressures: land use and conversion, climate change, pollution and water stress; the results are expressed in km².MSA.year (square kilometres of Mean Species Abundance per year). ^{E4.17.A}

To identify and assess its dependence on biodiversity and ecosystem services, the company carried out an analysis with I Care by Bearing Point in 2023 using the ENCORE tool. The assessment was based on a number of criteria, including the identification of key ecosystem services, grouped into three categories: supply (water, fibre, genetic material, energy), support (pollination, maintenance of soil quality, hydrological cycle) and regulation (climate mitigation, water filtration, disease regulation). Each service was analysed according to its level of contribution to economic activities (from very low to very high) and segmented according to the stages in the value chain (upstream, direct, indirect) to identify any critical points.

The ecosystem services covered by these assessments are being or are likely to be disrupted. ^{E4.17.B}

To identify and assess the physical risks and opportunities associated with biodiversity and ecosystems, Auchan Retail has adopted a progressive approach combining qualitative and quantitative methodologies, based on the ENCORE, CBF and TNFD tools. It is summarised in the table below ^{E4.17.C}:

Dimension	Methodologies and tools used	Results obtained
Dependence on ecosystems	<ul style="list-style-type: none"> ENCORE tool (2023, Auchan Retail): Qualitative analysis of the ecosystem services most critical to the business, particularly in the agricultural and fisheries sectors. 	<ul style="list-style-type: none"> Dependencies concentrated on upstream agriculture (livestock, fisheries, crops). Key services: supply (water, raw materials), regulation (climate, pollution), support (soil fertility).
Physical risks	<ul style="list-style-type: none"> I Care: a macro analysis of physical risks related to climate and biodiversity (2024). AXA Climate: physical risk analysis for real estate assets (2024), applying the TNFD's LEAP methodology. 	<ul style="list-style-type: none"> Physical risks identified: destruction of ecosystems, water stress, intensification of extreme climatic events. Real estate assets: risk of business interruption or increased operating costs.
Biodiversity footprint	<ul style="list-style-type: none"> Corporate Biodiversity Footprint (CBF) tool (2023, 2024, Auchan Retail): Quantitative assessment of pressures on biodiversity (land use/conversion, pollution, climate change, water stress). 	<ul style="list-style-type: none"> Loss of biodiversity expressed in km².MSA.year. Identification of major pressures by product category and by link in the value chain (agriculture, fisheries, production).
Opportunities linked to biodiversity	<ul style="list-style-type: none"> TNFD and internal analysis: identification of commercial, financial and sustainable opportunities related to ecosystem management. 	<ul style="list-style-type: none"> Opportunities identified: promotion of environmentally responsible assets, access to green financing, improving stakeholder satisfaction, reducing costs through innovative technologies.

Auchan Retail has not taken systemic risks into account ^{E4.17.D}. Nor has it carried out any consultations with affected communities regarding the sustainability assessments of shared biological resources and ecosystems. ^{E4.17.E}

Some of Auchan Retail's sites are located in or near zones considered to be sensitive in terms of biodiversity. The activities associated with these sites have a negative impact on these areas, leading to the deterioration of natural habitats and the habitats of species ^{E4.19.A}. It was concluded that biodiversity mitigation measures needed to be implemented. ^{E4.19.B}

— **For IRO related to the use of resources and the circular economy** ^{ES.IRO-1}

Auchan Retail has identified material IRO related to the use of resources and the circular economy. However, this matter requires a more structured process, with the aim of developing a formalised approach in the near future that will enable us to be more precise in identifying related issues.

Methods specific to the identification and assessment of IRO in business conduct^{G1.IRO-1.6}

To apply the general process described above to business conduct issues, the following criteria were taken into consideration:

- geographic region - the assessment takes into account aspects specific to the areas where Auchan Retail is located and the supply areas. For example, the level of economic freedom (as measured by the Index of Economic Freedom) or the World Bank's Doing Business index may influence the level of vigilance required;
- The type of products or services - certain sectors, such as agri-food or technological goods, require greater vigilance due to the challenges presented by complex supply chains or the legal constraints applicable in the countries being assessed (customs restrictions, etc.);
- The nature of the third parties and the type of transactions concerned – the assessment includes an in-depth due diligence of third parties (business partners, suppliers, subcontractors) to identify those posing a high risk, particularly in sensitive zones or areas subject to international economic sanctions or a high risk of corruption;
- The regulatory and social environment – criteria such as respect for civil liberties (included in the Democracy Index) and the level of democracy in the areas concerned help to contextualise the operational and reputational risks associated with doing business;
- The resilience of partners - the assessment includes an analysis of the economic solidity and business conduct practices of trading partners, using tools such as Coface's sector and country ratings to anticipate risks linked to non-compliance or unethical behaviour.

2.4.1.9 Changes to the procedure and forthcoming review dates for materiality assessments^{2.53.H}

— Upcoming materiality review dates

Auchan Retail carries out an annual review of its materiality assessment.

Within this context, it is updating the assessment in the event of significant changes in its organisational and operational structure (major acquisition or disposal of assets, winding up of a business or the start-up of a new business for the company, etc.) or significant changes in external factors (pandemic, geopolitical crisis, etc.) that could generate new IRO or modify existing IRO, or that could have an impact on the relevance of any information. Where appropriate, this update focuses on the consequences of the changes identified.

Auchan Retail is also planning a comprehensive review of its materiality assessment by 2027.

— Changes to the materiality assessment procedure

As the development of Auchan Retail's activities in 2025 does not justify a complete review of the materiality assessment, there are currently no changes to report in the assessment procedure described in this section 2.1.4.1.

2.4.2 **[IRO-2]** Disclosure requirements in ESRS covered by sustainability statement

2.4.2.1 ESRS disclosure requirements and datapoints required by other EU legislation ⁵⁶

— Disclosure requirements for ESRS to which the company has responded

ESRS	Disclosure requirement	Paragraph of the sustainability statement
ESRS 2	BP-1 - General basis for preparation of sustainability statements	2.1.1.
	BP-2 - Disclosure in relation to specific circumstances	2.1.2.
	GOV-1 - Role of administrative, management and supervisory bodies	2.2.1.
	GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	2.2.2.
	GOV-3 - Integration of sustainability-related performance in incentive schemes	2.2.3.
	GOV-4 - Statement on due diligence	2.2.4.
	GOV-5 - Risk management and internal controls over sustainability reporting	2.2.5.
	SBM-1 - Strategy, business model and value chain	2.3.1.
	SBM-2 - Interests and views of stakeholders	2.3.2.
	SBM-3 - Material impacts, risks and opportunities and their link with the strategy and business model	2.3.3.
	IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities	2.4.1.
IRO-2 - Disclosure requirements in ESRS covered by sustainability statement	2.4.2.	
ESRS E1	E1.GOV-3 Integration of sustainability-related performance in incentive schemes	2.2.3.
	E1.IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities	2.4.1.
	E1.SBM-3 Material impacts, risks and opportunities relating to climate change and their interaction with strategy and business model	3.1.1
	E1-1 Transition plan for climate change mitigation	3.1.2
	E1-2 Policies related to climate change mitigation and adaptation	3.1.3
	E1-3 Actions and resources in relation to climate change policies	3.1.4
	E1-4 Targets related to climate change mitigation and adaptation	3.1.5
	E1-5 Energy consumption and mix	3.1.6
E1-6 Gross Scopes 1, 2 & 3 and total GHG emissions	3.1.7	
	Disclosure of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)	3.1.11
ESRS E2	E2.IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	2.4.1.
	E1.SBM-3 Material pollution impacts, risks and opportunities	3.2.1
	E2-1 - Policies related to pollution	3.2.2
	E2-2 Actions and resources in relation to pollution	3.2.3
	E2-3 Targets related to pollution	3.2.4
	E2-4 Pollution of air, water and soil	3.2.5
E2-5 Substances of concern and substances of very high concern	3.2.6	
ESRS E3	E3.IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities.	2.4.1.
	E3-1 Policies related to water and marine resources	3.3.2
	E3-2 Actions and resources related to water and marine resources	3.3.3
	E3-3 Targets related to water and marine resources	3.3.4
	E3-4 Water consumption	3.3.5

ESRS	Disclosure requirement	Paragraph of the sustainability statement
ESRS E4	E4.SBM-3 Material impacts, risks and opportunities relating to biodiversity and ecosystems and their interaction with the strategy and business model	3.41
	E4.IRO-1 Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	3.4.1.
	E4-1 Transition plan and consideration of biodiversity and ecosystems in the business model and strategy	3.4.2
	E4-2 Policies related to biodiversity and ecosystem	3.4.3
	E4-3 Actions and resources related to biodiversity and ecosystems	3.4.4
	E4-4 Targets related to biodiversity and ecosystems	3.4.5
	E4-5 Impact metrics related to biodiversity and ecosystems change	3.4.6
ESRS E5	E5.IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	2.4.1.
	E5.SBM-3 Material impacts, risks and opportunities relating to the use of resources and the circular economy	3.5.1
	E5-1 Policies related to resource use and the economy circular	3.5.2
	E5-2 Actions and resources related to the use of resources and the economy	3.5.3
	E5-3 Targets related to resource use and the circular economy	3.5.4
	E5-4 Resource inflows	3.5.5
	E5-5 Resource outflows	3.5.6
ESRS S1	S1.SBM-3 Material impacts, risks and opportunities and their interaction with the business model and strategy	4.1.3
	S1-1 Policies related to the own workforce	4.1.4
	S1-2 Processes for engaging with own workforce and workers' representatives about impacts	4.1.6
	S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	4.1.7
	S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions	4.1.5
	S1-6 Characteristics of the undertaking's employees	4.1.1
	S1-7 Characteristics of non-employees in the undertaking's own workforce	4.1.2
	S1-9 Diversity metrics	4.1.9
	S1-10 Adequate wages	4.1.10
	S1-13 Training and skills development metrics	4.1.11
	S1-14 Health and safety metrics	4.1.12
S1-16 Remuneration metrics (pay gap and total remuneration)	4.1.13	
S1-17 Incidents, complaints and severe human rights impacts	4.1.14	

ESRS	Disclosure requirement	Paragraph of the sustainability statement
ESRS S2	S2.SBM-3 Material impacts, risks and opportunities and interaction with the business model and strategy	4.2.1
	S2-1 Policies related to value chain workers	4.2.2
	S2-2 Processes for engaging with value chain workers impacts	4.2.3
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	4.2.4
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of these actions	4.2.5
ESRS S3	S3.SBM-3 material risk and opportunity impacts and interaction with the business model and strategy	4.3.1
	S3-1 Policies related to affected communities	4.3.2
	S3-2 Process for engaging with affected communities about impacts	4.3.3
	S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	4.3.4
	S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of these actions	4.3.5
ESRS S4	S4.SBM-3 Material impacts, risks and opportunities and interaction with the business model and strategy	4.4.1
	S4-1 Policies related to consumer and end-user	4.4.2
	S4-2 Process for engaging with consumers and end-users about impacts	4.4.3
	S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	4.4.4
	S4-4 Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of these actions	4.4.5
	S4-5 Targets for managing negative material impacts, promoting positive impacts and managing material risks and opportunities	4.4.6
ESRS G1	G1.GOV-1 The role of administrative, supervisory and management bodies	2.2.1
	G1.SBM-3 Material impacts, risks and opportunities relating to business conduct	5.1.1
	G1-1 + G1.7 Business conduct policies and corporate culture	5.1.2
	G1-2 Management of relationships with suppliers	5.1.3
	G1-3 Prevention and detection of corruption and bribery	5.1.4
	G1-4 Incidents of corruption or bribery	5.1.5
	G1-6 Payment practices	5.1.6

— Datapoints from other EU legislation to which the company has responded

Disclosure requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Paragraph
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁽⁵⁾ , Annex II		2.2.1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		2.2.1
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				2.2.4
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁽⁶⁾ Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		2.3.1
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		2.3.1
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ⁽⁷⁾ , Article 12(l) Delegated Regulation (EU) 2020/1816, Annex II		2.3.1
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(l) Delegated Regulation (EU) 2020/1816, Annex II		2.3.1
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(l)	3.1.2
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		3.1.2
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		3.1.5
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				3.1.6
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				3.1.6
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				3.1.6
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(l), 6 and 8(l)		3.1.7
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk:	Delegated Regulation (EU) 2020/1818, Article 8(l)		3.1.7

Disclosure requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Paragraph
alignment metrics					
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	3.1.8
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				3.2.5
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				3.3.2
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				3.3.2
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				3.3.2
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				3.3.5
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				3.3.5
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				2.4.1
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				2.4.1
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				2.4.1
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				3.4.3
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				3.4.3
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				3.4.3
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				3.5.6
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				3.5.6
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				4.1.3
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1				4.1.3
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				4.1.4
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		4.1.4
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1				4.1.4

Disclosure requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Paragraph
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				4.1.4
ESRS S1-3 grievance/ complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				4.1.7
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		4.1.12
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				4.1.12
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		4.1.13
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				4.1.13
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				4.1.14
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		4.1.14
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				4.2.1
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex I				4.2.2
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex I				4.2.2
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		4.2.2
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		4.2.2
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex I				4.2.5
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				4.3.2
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		4.3.2
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex I				4.3.5
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				4.4.2
ESRS S4-1 Non-respect of UNGPs on Business and	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		4.4.2

Disclosure requirement and related datapoint	SFDR ⁽¹⁾ reference	Pillar 3 ⁽²⁾ reference	Benchmark Regulation ⁽³⁾ reference	EU Climate Law ⁽⁴⁾ reference	Paragraph
Human Rights and OECD guidelines paragraph 17			Delegated Regulation (EU) 2020/1818, Art 12 (1)		
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				4.4.5
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				5.1.2
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				5.1.2
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		5.1.5
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				5.1.5

(1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

(2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation 'CRR') (OJ L 176, 27.6.2013, p. 1).

(3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

(4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

(5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

(6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324, 19.12.2022, p.1).

(7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

2.4.2.2 Determining the material information to be published ⁵⁹

In order to determine the material information to be published related to the impacts, risks and opportunities considered material as a result of its double materiality analysis, Auchan Retail has applied the following cumulative criteria to each datapoint whose disclosure is required by an ESRS standard:

- the datapoint concerned relates to a material impact, risk or opportunity resulting from the double materiality analysis and is applicable to the context of the company;
- The datapoint provides information that is relevant to the user of the sustainability status (importance of the information with regard to the subject concerned and/ or usefulness of the information for the user).



ENVIRONMENTAL INFORMATION





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3.1 CLIMATE CHANGE [E1]

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This section of the sustainability statement addresses the company's influence on climate change in terms of material impacts, and its ability to adapt its strategy and business model with a view to transitioning to a sustainable economy and helping to limit global warming to +1.5°C.

It includes climate-related hazards likely to entail physical risks for Auchan Retail, on the one hand, and the adaptation solutions that the latter is putting in place to reduce these risks, on the other. It also covers the transitional risks arising from the necessary adaptation to the hazards associated with climate change.

Strategy

3.1.1 [E1.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

3.1.1.1 Material impacts, risks and opportunities associated with climate change ^{2.46.EI}

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

The comprehensive review of the rating of impacts, risks and opportunities has led to the re-evaluation of the economic risk E1-03-RI, linked to a potential decline in visitor numbers and revenue in the event of a mismatch between the range of products with high GHG emissions and changing consumer expectations. This change reflects the updating of the assumptions used, in the light of trends observed in consumer practices, including an increase in vegetarian, vegan and flexitarian diets. As a result, the intensity of this risk has been adjusted from "minor" to "moderate" and its time horizon repositioned to the medium term.^{2.48.g}

— CLIMATE CHANGE MITIGATION ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> Actual negative impact, in the short, medium and long term, on climate change linked to the distribution of food and non-food products and upstream activities in the value chain of Auchan Retail (E1-05-IN) Economic risk associated with a drop in footfall and revenue because of a mismatch between the offer proposed by Auchan Retail and consumer expectations regarding products with high greenhouse gas emissions (E1-03-RI) Medium-term risk of damage to the company's image linked to a failure to contribute to mitigating climate change, which could undermine its credibility and performance (E1-07-RI)
<p>Time horizon</p>	<p>Short / Medium / Long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Mitigating climate change is central to Auchan Retail's strategy. The retailer's business model is based on high volumes of food supply and distribution, which results in a significant carbon footprint. Reducing emissions is therefore essential for the following:</p> <ul style="list-style-type: none"> Maintaining competitiveness and profitability in the face of rising energy and raw materials costs; Meeting the growing expectations of consumers and regulators; Bolstering the company's credibility and licence to operate. <p>The majority of Auchan Retail's GHG emissions fall within scope 3, i.e. upstream (agricultural production, deforestation linked to certain sectors, e.g. beef or palm oil) and downstream (consumption and customer mobility). Scopes 1 and 2 relate to direct operations (energy in stores and warehouses, refrigerants, internal transport). Reducing our carbon footprint therefore requires concerted action across the entire value chain: suppliers, logistics, infrastructure, product offering and consumer behaviour.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail has implemented a CSR strategy aligned with the Group's Vision 2032 and structured around the three pillars "Food, People, Planet". It includes specific policies and action plans aimed at reducing the company's contribution to climate change. Management capability is based on several leverage points:</p> <ul style="list-style-type: none"> Site transformation: adapting retail spaces and car parks, integrating sustainable mobility solutions (recharging points, electric vehicles), strategic thinking on store location and size Evolution of the business model: development of alternative services like drive-through and delivery solutions in response to purchasing trends and to limit customer travel. Product and climate policies: actions to reduce the carbon footprint of marketed products and the supply chain, integrated into operational plans. These measures demonstrate Auchan Retail's ability to anticipate and manage the risks associated with climate change, by integrating mitigation and adaptation into its strategy and business model.
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> "Planet" policy - climate section (E1-AR-01-PO) Energy Plan (E1-AR-04-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> Deployment of Carbon Tracking - a tool for measuring the footprint and steering the reduction trajectory (E1-AR-01-AC) "Partners for decarbonisation" supplier engagement programme (E1-AR-03-AC) Purchase of renewable electricity through medium/long-term contracts (PPA) on-site and off-site (E1-AR-04-AC) Purchase of guarantee of origin certificates for electricity (E1-AR-06-AC) Design of a low-carbon store model (E1-AR-07-AC) ISO 50001 certification of all Auchan Retail subsidiaries (E1-AR-08-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> Reducing Scopes 1 and 2 GHG emissions (E1-AR-01-CI) Reducing GHG emissions related to the purchase of goods and services, freight and upstream distribution, and the use of products sold and their end of life (scope 3) (E1-AR-02-CI) Energy sobriety: reducing our energy consumption by 40% by 2030 (E1-AR-03-CI) Consuming 100% renewable electricity by 2030 (E1-AR-04-CI)

— ENERGY AIAR16

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Risk of financial penalties in the middle term in the event of non-compliance with the energy consumption thresholds for the various types of property assets set out in the Décret Tertiaire (E1-11-RI) • Medium-term reputational risk in the event of penalties for non-compliance with the energy consumption thresholds set by the Décret Tertiaire (E1-12-RI) • Economic risk linked to the increasing scarcity of fossil fuels, which could lead to an increase in costs (energy for sites & transport) and/or a (more or less long) interruption in business (E1-13-RI)
<p>Time horizon</p>	<p>Medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail is exposed to the risk of financial penalties in the medium term should it fail to comply with the primary energy consumption thresholds set by French regulations, particularly under the Décret Tertiaire which imposes a maximum consumption of 180 kWh per square metre per year for the real estate assets concerned. Buildings exceeding these thresholds do not contribute to the climate change adaptation objectives expected by regulations, prompting Auchan Retail to modernise its sites and equipment to reduce energy consumption.</p> <p>This regulatory risk is accompanied by a reputational risk: media coverage of potential sanctions for non-compliance is likely to damage the image of Auchan Retail and undermine the confidence of stakeholders – customers, partners and investors. The energy performance of sites is therefore a key issue for the credibility and resilience of the company's business model.</p> <p>Furthermore, the scarcity of fossil resources exposes the company to an economic risk linked to rising energy and transport costs, or even to occasional interruptions in activity. To address this, Auchan Retail is striving to adapt its energy consumption and production in order to limit its dependence on fossil fuels and to support the transition to more sustainable sources. These risks and responses are part of the company's strategy to improve the energy performance of its real estate portfolio and improve its contribution to the energy transition.</p>
<p>Business management capabilities 2.48.f</p>	<p>To address the risks associated with the energy performance of its assets, Auchan Retail has drawn up plans to modernise its property portfolio, with the aim of improving the energy sobriety of its buildings, particularly in France, both for its historic sites and for those resulting from acquisitions. These plans help to bolster regulatory compliance, particularly with regard to the Décret Tertiaire, and to limit the financial risks associated with possible sanctions or increased energy costs.</p> <p>Auchan Retail is also using these plans to manage the economic risks associated with the increasing scarcity of fossil fuels. The company is undertaking a number of initiatives to promote the production and self-consumption of renewable electricity, while striving for greater energy sobriety at all its sites.</p> <p>These actions help to reduce Auchan Retail's energy dependency and stabilise its operating costs. They are part of the company's energy transition strategy and develop the resilience of its business model over the medium and long term.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Energy Plan (E1-AR-04-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Design of a low-carbon store model (E1-AR-07-AC) • ISO 50001 certification of all Auchan Retail subsidiaries (E1-AR-08-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • Reducing Scopes 1 and 2 GHG emissions - (E1-AR-01-CI) • Energy sobriety: reducing our energy consumption by 40% by 2030 (E1-AR-03-CI) • Consuming 100% renewable electricity by 2030 (E1-AR-04-CI)

— CLIMATE CHANGE ADAPTATION ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential negative medium-term impact on the health, safety and comfort of users of the sites and living spaces (workforce and customers) and value chain workers, due to the physical risks to which the company's business is exposed (extreme heat, floods, droughts, extreme events and rising water levels) (E1-01-IN) • Medium-term economic risk linked to a decline in the quality and availability of raw materials in Auchan Retail's supply chain (E1-02-RI) • Physical risk of material damage to buildings over the long term due to their exposure to extreme weather events.(E1-04-RI) • Medium-term risk of economic losses linked to the reduced travel by users to sales sites due to changes in behaviour in response to climate issues (E1-09-RI)
<p>Time horizon</p>	<p>Medium / Long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail is exposed to the physical impacts of climate change (heat waves, droughts, floods, extreme events) across the entire value chain, affecting its stores, employees and users. Tensions over certain raw materials (e.g. wheat, cotton) increase the risk of disruptions, higher prices and pressure on profitability. In the longer term, the reduction in journeys to outlying sites is likely to affect footfall and commercial activity. The responses implemented include diversifying supplies, adapting infrastructure and developing sustainable mobility solutions. The impacts are already being observed in the short term and are expected to intensify in the medium and long term. Adaptation is integrated into Auchan Retail's strategy to strengthen the long-term resilience of the business model and the value chain.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail conducted physical risk analyses on a sample of commodities, that are representative of its product range, as well as on its sites and infrastructure in order to identify vulnerabilities and possible mitigation solutions. This work makes it possible to assess the potential financial impact (damage to assets, business interruption, loss of productivity) and to feed into an adaptation strategy. The first measures implemented include adapting commercial spaces and parking lots, promoting sustainable mobility (charging stations, electric vehicles), and developing alternative services such as drive-through and delivery solutions, to maintain the attractiveness and continuity of operations. These analyses and actions demonstrate Auchan Retail's ability to identify, anticipate and manage the risks associated with climate change by integrating these issues into its adaptation strategy and operating model.</p>
<p>Related policies 2.65</p>	<p>Not disclosed</p>
<p>Related actions 2.68</p>	<p>Not disclosed</p>
<p>Related targets 2.80</p>	<p>Not disclosed</p>

3.1.1.2 Classification of each material risk identified as a physical risk or a transitional risk linked to climate change ^{E1.18.1}

In identifying the material risks associated with climate change, the company distinguishes between physical risks and transitional risks (all the sub-risks associated with adapting economies to a low-carbon trajectory).

IRO	Physical risk or transitional risk
E1-02-RI - Medium-term economic risk linked to a decline in the quality and availability of raw materials in Auchan Retail's supply chain	Climate change physical risk
E1-03-RI - Economic risk associated with a drop in footfall and revenue because of a mismatch between the offer proposed by Auchan Retail and consumer expectations regarding products with high greenhouse gas emissions	Climate change transitional risk
E1-04-RI - Physical risk of material damage to buildings in the long term due to exposure to extreme weather events	Climate change physical risk
E1-07-RI - Medium-term risk of damage to the company's image linked to a failure to contribute to mitigating climate change, which could undermine its credibility and performance	Climate change transitional risk
E1-09-RI - Medium-term risk of economic losses linked to the reduction in user trips to sales sites due to changes in behaviour in the face of climate issues	Climate change transitional risk
E1-11-RI - Risk of financial penalties in the medium term in the event of non-compliance with the energy consumption thresholds for the various types of property assets set out in the Décret Tertiaire	Climate change transitional risk
E1-12-RI - Medium-term reputational risk in the event of penalties for non-compliance with energy consumption thresholds set by the Décret Tertiaire	Climate change transitional risk
E1-13-RI - Economic risk linked to the increasing scarcity of fossil fuels, which could lead to an increase in costs (energy for sites & transport) and/or a (more or less long) interruption in business	Climate change transitional risk

3.1.1.3 Resilience of strategy and business model to climate change ^{E1.19 - E1 SBM-3 - E1-IRO-1}

The company is taking structured action to make its strategy and business model more resilient to climate change. Although a full analysis has not yet been finalised (particularly in the absence of a complete and quantified analysis of transitional and systemic risks), major initiatives have made it possible to assess the risks and identify the leverage points for adaptation:

— Analysis of the physical risks associated with upstream agriculture

- A macro study conducted with I Care by BearingPoint modelled the impact of two climate scenarios (SSP2-4.5 and SSP5-8.5) with time horizons of 2030 and 2050 on 10 key commodities: beef, wheat, water, paper, orange, grape, tobacco, tuna, salmon and tomato.
- This analysis has enabled us to identify the major physical risks (water stress, intensification of climatic events) to supply.

— Analysis of climate risks for real estate assets

- A study commissioned from Axa Climate assessed the chronic risks (water stress, rising temperatures) and acute risks (flooding, storms) to which stores, warehouses and offices are exposed, according to two climate trajectories (SSP2-4.5 and SSP5-8.5), for 2030 and 2050.
- The most vulnerable sites were given priority in order to benefit from adaptation and improvement recommendations.
- This analysis was updated at the end of 2025 to take account of changes in the property scope. In addition, assets have been aggregated to present results at site level.

In addition to these centralised analyses, some of Auchan Retail's branches are also taking action for their own perimeters. This includes, in particular, actions to improve the resilience of the agricultural sector and to reduce dependence on fossil fuels.

3.1.1.4 Scope of resilience analysis ^{E1.19.A.1}

The analyses assessing the company's level of climate resilience cover all activities and sites under operational control as well as key elements of its value chain (upstream agriculture), integrating the specific requirements of the company's activity.

The product analysis covers a sample of 10 commodities representative of food product families and the main geographical origins that contribute most to global warming. The analysis of assets covers all those owned by the company (stores, offices, warehouses, but also undeveloped land), along with the sites of its franchised stores. The aggregation carried out in 2025 at site level focuses on stores, offices and warehouses belonging to the company.

3.1.1.5 How and when the resilience analysis was carried out ^{E1.19.B.1}

The analysis to assess Auchan Retail's level of climate resilience was carried out using methodologies adapted to the specificities of the activity of Auchan Retail's subsidiaries, while integrating cross-functional initiatives.

— Analysis of the physical risks associated with upstream agriculture

- Firstly, the global issues relating to climate hazards were examined for the main commodity categories on the basis of qualitative data drawn mainly from the United Nations Food and Agriculture Organisation (FAO), scientific articles and the French National Institute for Agriculture, Food and the Environment (INRAE).
- Secondly, the exposure and vulnerability of these commodities were considered from two angles:
 - Exploring the issues at stake in the areas where these raw materials are produced, using sources such as FAO maps, World Bank reports on the climate risks faced by producing countries and IPCC reports compiling data on the main risks faced by producing countries;
 - The analysis of the specific risks faced by raw material production areas, mainly based on scientific articles.
- Thirdly, data on the geographical exposure and vulnerability of each target product were cross-referenced to identify specific potential risks.

This qualitative analysis, although based on scientific articles, produces a ranking of risks which is not a precise quantification but an assessment of one risk in relation to another. Furthermore, the risks highlighted in this way depend on various factors which can exacerbate or mitigate their severity: the results of this study at the date

3.1.1.6 Results of the resilience analysis, including those obtained from the use of scenario analysis ^{E1.19.C.1}

The analysis carried out to assess the company's level of climate resilience identified the main physical risks, both for upstream agriculture and for the real estate assets managed by Auchan Retail.

— Upstream agriculture

The climate risks identified for the main commodities include:

- Droughts, heat waves, disease and fires for livestock;
- Water stress, extreme rainfall and loss of biodiversity for vegetables;
- Late frosts and floods for cereals.

The summary sheets identify critical production areas and potential adaptations for Auchan Retail. The company plans to quantify the impacts and recommend priority actions in the future, in order to prioritise these adaptation actions.

— On Auchan Retail's real estate assets

In terms of level of risk by type of site, including stores, drive-throughs, warehouses and offices (see **E1-04-RI** in paragraph 3.1.1.):

- 73% of the assessed sites should pose a **high or extreme** level of risk by 2050 compared with 42% on average between 1984-2014 (reference period)

of publication of this report therefore do not take into account the mitigation and adaptation strategies of Auchan Retail. Lastly, this study did not quantify the consequences of the risks according to the climate scenarios selected. Given that the results obtained cover the "business as usual" cases as well as the most pessimistic scenario (SSP5-8.5) — i.e. the worst-case scenario — the work carried out can be used in the company's resilience strategy.

— Analysis of physical risks to real estate assets

The most recent SSPs (Shared Socioeconomic Pathways) have been selected to study the physical risks associated with climate. Two were used as benchmarks - SSP2-4.5 (the most likely, known as "business as usual") and SSP5-8.5 (the most pessimistic). With three time horizons: the baseline (average 1984-2014), the medium term (2030) and the long term (2050).

The assessment focused on the physical climate risks indicated in the European taxonomy. To estimate the financial impact, the study analysed the hazards that could result in the loss of property or income. With regard to the commercial value of assets, the calculation focused on the absolute impact of each hazard, in terms of material damage, loss of income and productivity, and risk index.

This study, initially carried out in 2024, was updated at the end of 2025 to take account of changes in the scope of consolidation (exit of the Hungarian subsidiary, store integrations and disposals). Assets were aggregated, so that the results could be presented at site level.

- 36% of the sites assessed are expected to present an **extreme** risk in 2050, compared with an average of 16% over the reference period.
- by 2050, 384 assessed sites are expected to have at least **three high or extreme hazards** compared with none during the reference period

In terms of types of hazard, increases in average temperature, heat waves, water stress and landslides are the potential events with the greatest impact and the most variable conditions of occurrence. Other potential events whose effects are very significant, but whose conditions of occurrence are more predictable, are floods, tropical cyclones and heavy rainfall. Forest fires, changes in air temperature (leading to increased energy consumption) and hail can have a significant effect, but on a limited number of sites.

The study also sets out the risks by country of operation and the financial impact of hazards (material damage, loss of income and productivity and changes in energy consumption).

The overall results highlight the importance of company-wide mitigation and adaptation strategies in order to reduce exposure to the hazards identified, while prioritising investment in the most vulnerable areas. A pilot project is currently being studied to deploy the most appropriate adaptation measures.

3.1.2 [E1-1] Transition plan for climate change mitigation

The work carried out by Auchan Retail has resulted in an initial transition plan presented in this report. It is intended to be improved at each iteration to reflect as accurately as possible the company's ambitions in terms of reducing its greenhouse gas emissions, and the adequacy of the dedicated resources.

– Decarbonisation trajectory and targets validated by SBTi

In 2021, Auchan Retail defined a decarbonisation trajectory for 2030 covering scopes 1, 2 and 3, with targets validated in 2023 by the Science Based Targets initiative (SBTi).

An update of the carbon footprint, including both the estimation of a new reference for the years 2019 (scopes 1 and 2) and 2020 (scope 3) and the inclusion of emissions linked to forest, land and agriculture (FLAG), as well as the inclusion of stores acquired since 2023, was carried out in 2025.

Thanks to this update the company can submit new objectives to the SBTi, while keeping the same reference years (2019 for scopes 1 and 2, 2020 for scope 3) and target (2030). The new targets will aim to reduce emissions from scopes 1 and 2, achieve 100% of electricity consumption from renewable sources, and reduce FLAG and non-FLAG emissions from scope 3.

– Key areas of work

The company's subsidiaries are encouraged to draw up and implement their own climate roadmap, based on defined areas of work.

- Reduction in emissions from Scopes 1 and 2:
 - reducing energy consumption at sites (stores, shopping centres);
 - Investing in more efficient equipment, particularly in refrigeration;
 - development of renewable energies, including self-consumption;
 - Increasing the share of renewable energies in the energy mix through Corporate PPAs (Power Purchase Agreements) and green electricity contracts.
- Reduction in Scope 3 emissions:
 - Reducing the carbon footprint of food and non-food offers;
 - Optimising freight transport.

3.1.2.1 Compatibility between the company's targets and limiting global warming to +1.5°C in accordance with the Paris Agreement ^{E1.16.A.1}

The company aims to align its decarbonisation objectives with the trajectory of limiting global warming to +1.5°C, in accordance with the Paris Agreement, through initiatives led by its subsidiaries.

These targets have been updated for 2025 to include recently acquired commercial spaces and the FLAG (Forest, Land and Agriculture) methodology, to make it more compatible with scientific advances.

Auchan Retail's new GHG emission reduction targets, which were submitted to the SBTi and replace the old targets (presented in the previous report and which remain valid with the SBTi to date) are as follows:

- absolute reduction of -64.8% in 2030 in GHG emissions from scopes 1 and 2, compared with 2019 (base year) (see **E1-AR-01-CI** in paragraph 3.1.5.);
- 100% supply of electricity from renewable sources by 2030, compared with 15% in 2019 (see **E1-AR-04-CI** in paragraph 3.1.5.);
- absolute reduction of -30.3% by 2030 of scope 3 GHG emissions related to land use (purchases of goods and services), compared to 2020 (see **E1-AR-02-CI** in paragraph 3.1.5.);
- absolute reduction of -25% by 2030 of scope 3 GHG emissions not related to land use (purchases of goods and services, freight and upstream distribution, end of life of products sold), compared to 2020 (see **E1-AR-02-CI** in paragraph 3.1.5.);
- absolute reduction of -42% by 2030 in Scope 3 GHG emissions linked to fuel use, compared with 2020 (see **E1-AR-02-CI** in paragraph 3.1.5.).

3.1.2.2 Decarbonisation leverage points identified and key actions planned ^{E1.16.B.1}

Auchan Retail has identified and deployed key leverage points and actions to decarbonise its business across its value chain. These initiatives cover a wide range of fields, from reducing energy consumption and direct emissions to transforming upstream and downstream offerings and practices.

– Measuring and managing our carbon footprint

Auchan Retail has deployed a carbon accounting platform for calculating its complete and reliable footprint by subsidiary, and to manage the company's carbon trajectory (**E1-AR-01-AC**, in paragraph 3.1.4.).

– Reduction of direct emissions (scopes 1 & 2)

Energy sobriety and operational efficiency

- Auchan Retail has implemented an Energy Plan (see **E1-AR-04-PO** in paragraph 3.1.3) with the aim of reducing consumption per square metre of retail space by 40% between 2015 and 2030 (see **E1-AR-03-CI**, paragraph 3.1.5.).
- As part of its objectives to control energy consumption, Auchan Retail aims to obtain the ISO 50001 certification (energy systems management) for all of its European subsidiaries by the end of 2026 (see **E1-AR-08-AC**, paragraph 3.1.4.).
- As part of the transition to renewable energy, Auchan Retail aims to reach 100% renewable electricity by 2030 (see **E1-AR-04-CI**, paragraph 3.1.5.), with the installation of solar panels on stores and car parks, but also through direct electricity purchase contracts (Corporate Power Purchase Agreements-PPA) and certificates of origin (see **E1-AR-04-AC** and **E1-AR-06-AC**, paragraph 3.1.4.).
- To modernise its equipment, Auchan Retail is gradually replacing its refrigeration systems that use refrigerants (gases with a high global warming potential) with more environmentally-friendly technologies, with a target of complete replacement by 2029.

– Reduction of indirect emissions (Scope 3)

Transforming the food supply

- Auchan Retail is focusing its efforts on its food range, which accounts for 59% of its carbon footprint, with several priority action points:
 - Adopting more sustainable farming practices;
 - Combating deforestation (see chapter relating to 3.4. Biodiversity and ecosystems [E4]);
 - Reducing food waste (see chapter relating to 3.5. Resource use and circular economy [E5]);
 - Developing the flexitarian offer.

Transformation of the non-food offer

- On the non-food offer, which represents 10% of its carbon footprint, Auchan Retail acts by:
 - developing the eco-design and eco-selection of Auchan-branded products (see chapter on the Use of resources and circular economy [E5]);
 - promoting circular business models e.g. reuse and repair (see chapter on Resource use and the circular economy [E5]).

Logistics and freight transport

Auchan Retail takes action through 3 types of action:

- Optimising truck load factors and routes using digital solutions;
- Transition to alternative fuels (biofuels, hydrogen);
- Revision of supply plans and logistics networks.

– Supporting the value chain (Scope 3)

"Partners for Decarbonation" programme (see **E1-AR-03-AC**, paragraph 3.1.4.)

- Auchan Retail supports its suppliers in their sustainable transformation:
 - For more mature suppliers, this entails working together on common challenges and sharing carbon performance;
 - for intermediaries, help in identifying appropriate decarbonisation leverage points;
 - For less mature suppliers, Auchan offers support in carrying out their first carbon footprint and setting up reduction trajectories.

Innovations and technologies

- Auchan Retail uses digital technologies to optimise logistics flows and reduce transport-related emissions.

3.1.2.3 Company investments and financing to support implementation of the transition plan

E1.16.C.1

The table below presents a first estimate of operating expenses (OpEx) and capital expenses (CapEx) associated with the company's climate ambitions as defined by the ESRS E1 coming from an initial compilation exercise that is not yet based on a comprehensive collection using a bottom-up approach. The amounts presented should therefore be interpreted as indicative estimates.

Decarbonisation initiatives are presented at an aggregate level to ensure readability although the steering of the climate trajectory is carried out at the operational action level with additional work in the pipeline to improve methodological robustness in the coming exercises.

(in €m)				CAPEX		OPEX	
Scope of the leverage point	GHG Protocol categories affected	Name of the leverage point	Indicators for monitoring the leverage point	2025	2024	2025	2024
Own operations	2.1	Procurement of electricity generated by renewable energies	% renewable electricity	NC	NC	NC	NC
Own operations	2.1	Deployment of on-site renewable electricity production equipment	Installation of solar panels on car parks and stores.	5	8	NC	NC
Own operations	1.1, 2.1, 2.2	Reducing energy consumption	Action to enhance energy sobriety and sufficiency	91	81	NC	NC
Upstream value chain	3.1	Partners for Decarbonation programme	Contact with suppliers and sharing of information on decarbonisation in order to work towards reducing emissions	NC	NC	0.1	0.1
Upstream value chain	3.1	1000 Farms programme	Contact with agricultural suppliers and measurement of emissions	NC	NC	0.1	0.1
Upstream value chain	3.1	Actions to improve the environmental performance of private-label products	Includes all the actions taken: selection of raw materials, selection of suppliers	NC	NC	NC	NC
Upstream value chain	3.1	Adaptation of the range with options that are less carbon-intensive	Development of the plant-based offer, but also includes actions promoting less carbon-intensive products (replacement of beef, selection of agricultural practices)	NC	NC	NC	NC
Upstream value chain	3.1	Reducing deforestation	Selection of products with labels guaranteeing zero deforestation on the most impactful commodities for Auchan-brand products	NC	NC	NC	NC
Upstream value chain	3.4	Optimising logistics fleet routes	Optimising distances and loads for transporting goods from supplier to store	NC	NC	NC	NC
Upstream value chain	3.4	Promoting less carbon-intensive modes of supplier-to-store transport	Includes the selection of carriers using electric or biofuel vehicles, as well as transport modes such as rail or inland waterway transport	NC	NC	NC	NC

NC: not communicated

— Investments

Different types of investment are needed to support climate change mitigation.

- Investments are made in the renovation of the company's actual estate assets, with the aim of reducing energy consumption.
- The energy transition is also being promoted through other investments made in the aim of adopting more environmentally-friendly practices: replacement of refrigeration equipment with equipment that uses fluids that are less harmful to the environment, installation of photovoltaic panels or electric vehicle charging stations at company sites.

— Financing

Since 31 October 2025, Auchan Retail has benefited from new €1.2bn in bank financing with a term of 5 years. The margin received by the banking partners as remuneration for this financing includes an adjustment based on whether or not certain environmental, social or governance criteria are met from 2026 onwards.

3.1.2.4 Quantification of investments and financing, with reference to the CapEx-related key performance indicators aligned with the taxonomy that the company publishes in accordance with Commission Delegated Regulation (EU) 2021/2178 ^{E1.16.C.4}

The amount of investments "aligned" with the criteria of the European taxonomy and falling within the scope of the "Climate Change Mitigation" (CCM) and "Climate Change Adaptation" (CCA) environmental objectives came to €97m at the end of 2025 (as in 2024).

The division of these investments by type is shown in the table of CapEx aligned with the taxonomy in chapter 3.1.11. Publication of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

3.1.2.5 Quantification of investments and financing, with reference to the CapEx plans that the company publishes in accordance with Commission Delegated Regulation (EU) 2021/2178 ^{E1.16.C.5}

At the date of preparation of this sustainability statement, investment planning (CapEx) is carried out in accordance with the company's reference framework and practices, which are not synchronised with the principles laid down by the European Commission's Delegated Regulation (EU) 2021/2178. The proportion of investments effectively aligned with the European taxonomy therefore cannot be extracted from the investment plan.

3.1.2.6 Qualitative assessment of potential locked-in GHG emissions and the risk that they may compromise the achievement of the company's reduction targets and lead to transitional risks ^{E1.16.D.1+E1.16.D.2 - B}

Auchan Retail has not carried out a qualitative assessment of the greenhouse gas emissions that may be locked in.

3.1.2.7 Objective or plan (CapEx, CapEx plans, OpEx) that the company has set itself to align its economic activities (revenues, CapEx, OpEx) with the criteria established in Delegated Regulation (EU) 2021/2139 ^{E1.16.E.1}

The proportion of Auchan Retail's revenues eligible for the delegated regulation (EU 2021/2139) is 0.3% for the 2025 financial year. This low proportion can be explained by the weight of the company's distribution activities, which are not eligible under Delegated Regulation (EU) 2021/2139.

In this context, the alignment of investments (CapEx) is the appropriate performance indicator to measure the company's transition in terms of mitigating and adapting to climate change. To date, however, the company's investment planning practices do not allow it to project a CapEx target in line with future financial years.

3.1.2.8 Significant amounts of CapEx invested over the course of the reporting period in relation to economic activities linked to coal, oil and gas ^{E1.16.F}

Not assessed this year.

3.1.2.9 Whether or not the company is excluded from the "Paris Agreement" benchmarks ^{E1.16.G.1 - B*}

As of the date of this sustainability statement, the company is excluded from the "Paris Agreement" reference indices, in accordance with the provisions of Regulation 2020/1818, Article 12, paragraph 1, point e).

3.1.2.10 How the transition plan is integrated and aligned with the company's overall business strategy and financial planning ^{E1.16.H.1+ E1.16.I.1 - B}

With a view to drawing up the company's transition plan for mitigating climate change, Auchan Retail is pursuing the following actions:

- The work related to the transition plan focuses on reducing the carbon footprint of commercial offerings;

- For the food supply, through initiatives to promote products with a low environmental impact (see the "Transformation of the food supply" paragraph of this section);
- For the non-food offer, by evaluating and adapting the range of products on offer (see the "Transformation of the non-food offer" paragraph of this section).

3.1.2.11 Progress made by the company in implementing the transition plan E1.16.J.1+E1.17.1- B+E1.17.2- D

Progress in implementing the climate transition plan is presented by macro-leverage point in the table below. During the last financial year, given the constrained economic context, Auchan Retail has primarily focused its actions on engaging its upstream value chain through the Partners for Decarbonation programme in particular. This is aimed at expanding the scope of supplier data collection and structuring the first decarbonisation steps according to their level of maturity. In addition, actions have continued to be deployed on the company's main sources of emissions, in particular on scopes 1 and 2, where the reductions undertaken since 2019 are continuing, while the reduction of scope 3 emissions, in particular those linked to the products marketed, remains a key challenge of the transition plan.

Scope of the leverage point	GHG Protocol categories affected	Name of the leverage point	Description of the leverage point	Leverage point progress indicators	Indicators of the leverage point		Impact in tCO2e	
					2025	2024	2025	2024
Own operations	2.1	Procurement of electricity generated by renewable energies	Use of contractual instruments (PPA or GO), in countries where this option is available.	% renewable electricity	39 %	36 %	- 8,915	NC
Own operations	2.1	Deployment of on-site renewable electricity production equipment	Installation of solar panels on car parks and stores.	Number of sites with deployed solar panels	97	47	NC	NC
Own operations	1.1, 2.1, 2.2	Reducing energy consumption	Action to enhance energy sobriety and sufficiency	Energy consumption per m ² of sales area	406	412	- 11,011	NC
Upstream value chain	3.1	<i>Partners for Decarbonation</i> programme	Contact with suppliers and sharing of information on decarbonisation in order to work towards reducing emissions	Decarbonisation of top 15 suppliers (monetary intensity) N / N-1	-4.9 %	NC	-245,859	-102,640
Upstream value chain	3.1	1000 Farms programme	Contact with agricultural suppliers and measurement of emissions	Filières Auchan Grow the Good: % of Filières Auchan Grow the Good/ food sales	3.0 %	2.8 %	- 18,343	NC
Upstream value chain	3.1	Actions to improve the environmental performance of private-label products	Includes all the actions taken: selection of raw materials, selection of suppliers	N/A	NC	NC	NC	NC
Upstream value chain	3.1	Adaptation of the range with options that are less carbon-intensive	Development of the plant-based offer, but also includes actions promoting less carbon-intensive products (replacement of beef, selection of agricultural practices).	N/A	NC	NC	NC	NC
Upstream value chain	3.1	Reducing deforestation	Selection of products with labels guaranteeing zero deforestation on the most impactful commodities for Auchan-brand products.	% certified cocoa mass*	28 %	23 %	NC	NC
				% certified palm oil mass*	97 %	100%	NC	NC
				% certified coffee mass*	54 %	46 %	NC	NC
				% certified soya mass	Data not consolidated to date		NC	NC
				% certified wood mass	100 %	80 %	NC	NC
Upstream value chain	3.4	Optimising logistics fleet routes	Optimising distances and loads for transporting goods from supplier to store	Nbr of km travelled by logistics fleet	6.8 %	NC	19,961	NC
Upstream value chain	3.4	Promoting less carbon-intensive modes of supplier-to-store transport	Includes the selection of carriers using electric or biofuel vehicles, as well as transport modes such as rail or inland waterway transport.	Carbon intensity per km travelled	- 2.2 %	NC	- 6,458	NC

* The N data for the leverage point indicator were obtained using N-1 activity data

Impact, risk and opportunity management

3.1.3 [E1-2] Policies related to climate change mitigation and adaptation

3.1.3.1 Policies adopted to manage material impacts, risks and opportunities ^{E1.22}

— Provisions common to all policies

Datapoint **2.65.d** of ESRS 2 (third party standards or initiatives, if any, that the company undertakes to comply with throughout the implementation of the policy) is not included in the paragraphs below describing the company's policies. The company understands that the third-party standards and initiatives in question are not mandatory legislative or regulatory texts, but non-binding instruments that companies can use on a voluntary basis. However, the company has made no formal commitment to comply with any such third-party standards or initiatives.

1. Policies related to climate change mitigation

— "Planet" policy - climate section (E1-AR-01-PO)^{2.65:}

This policy covers scopes 1, 2 and 3, and sets targets in line with the Paris Agreement. For scopes 1 and 2, the leverage points are as follows:

- energy sobriety in stores,
- increased use of renewable energies and refrigeration equipment with less impact^{2.65.a}.

For Scope 3, the actions are focused on products and logistics:

- **suppliers:** "Partners for Decarbonation" programme (differentiated support depending on maturity) (see **E1-AR-03-AC**);
- **non-food products:** eco-design and eco-selection through the ECOYODA project supported by the ADEME (French Agency for Ecological Transition) (see **E5-AR-06-AC**);
- **transport:** optimising flows and routes, adapting supply patterns, developing electrical solutions and alternative fuels^{E1.25.A.1, E1.25.A.2}.

The climate goals, which were validated by the SBTi in 2023 and are currently being updated, aim for an absolute reduction in Scope 1 and 2 emissions compatible with +1.5°C compared to pre-industrial levels (**E1-AR-01-CI**, **E1-AR-04-CI**) and Scope 3 emissions (purchase, use, end-of-life products, transport) compatible with "well below +2°C" (**E1-AR-02-CI**). They are steered by a transversal climate committee, supported by a monitoring tool.

The policy takes into account the main risks and impacts (E1-03-RI, E1-05-IN, E1-07-RI). Its scope covers all subsidiaries under operational control in the countries where Auchan Retail is present and concerns the relevant scope 3 categories^{2.65.b}.

Implementation is the responsibility of the CSR Department, with each subsidiary's CEO steering its own climate roadmap^{2.65.c}. Based on a double materiality analysis and the GHG Protocol, the policy is part of the 2032 strategic vision and has been drawn up with the departments concerned (property, technical, supply, products, purchasing)^{2.65.e}.

Information about the company's objectives is circulated internally and published on the corporate website and the SBTi website^{2.65.f}. All workforce have been trained between 2022 and 2023, and appropriate roadmaps are being rolled out in each subsidiary, with the exception of Senegal and Côte d'Ivoire, which are still under study at the time of publication of this sustainability statement.

2. Policies related to Energy

— Energy Plan (E1-AR-04-PO)^{2.65}

The Energy Plan was adopted following the energy crisis of the winter of 2022, complementing the collective commitments of distributors with Perifem. It is based on actions implemented over the last ten years to optimise energy consumption at Auchan Retail sites (stores, head offices, warehouses), particularly in the areas of lighting and food refrigeration. The aim is to reduce energy consumption in stores, warehouses and central services by 40% by 2030, compared with 2015. The plan includes 20 main recommendations, regularly audited by the Corporate Internal Audit department, with at least one subsidiary audited each year.

The associated IRO cover the reputational and regulatory risks associated with non-compliance with energy sobriety targets and the tertiary sector decree, as well as the economic risks associated with the increasing scarcity of fossil fuels (E1-07-RI, E1-11-RI, E1-12-RI, E1-13-RI)^{2.65.a}.

The policy applies to all Auchan Retail sites, excluding franchisees^{2.65.b}. Its implementation is overseen by the Technical Department^{2.65.c}. Each subsidiary draws up its own policy for reducing energy consumption, integrating sufficiency and efficiency, validated by its CEO and adapted to specific local conditions and identified stakeholders^{2.65.e}.

The plan is public and can be consulted on the auchan-agit.fr website. The consumption and discrepancies are tracked monthly throughout Auchan Retail International, and with more frequent monitoring in certain countries (France, Spain, etc.) thanks to the use of specialised software. The technical teams in stores and warehouses are trained and involved in reducing consumption and developing local renewable electricity sources.^{2.65.f}

3. Policy on climate change adaptation

At the date of issue of this sustainability statement, the company does not yet have formalised policies or procedures for managing the following material impacts and risks^{2,62}:

- Potential negative medium-term impact on the health, safety and comfort of users of the sites and living spaces (workforce and customers) and value chain workers, due to the physical risks to which the company's business is exposed (extreme heat, floods, droughts, extreme events and rising water levels). (E1-01-IN).

- Medium-term economic risk linked to a decline in the quality and availability of raw materials in Auchan Retail's supply chain (E1-02-RI).
- Physical risk of material damage to buildings over the long term due to their exposure to extreme weather events (E1-04-RI).
- Medium-term risk of economic losses linked to the reduced travel by users to sales sites due to changes in behaviour in response to climate issues (E1-09-RI).

This topic has been identified as an important issue for the company's business, and preliminary work is in progress to structure the approach. This information has not yet been published.

3.1.3.2 Coverage of climate change mitigation and adaptation by the adopted policies ^{E1.25.A.1}

- B +E1.25.A.2+E1.25.B.1 - B+E1.25.B.2

Auchan Retail has adopted ambitious policies aimed at reducing greenhouse gas (GHG) emissions across all its activities. These policies are aligned with the goals of the Paris Agreement and include concrete targets for reducing climate impact through joint actions tailored to each of the company's subsidiaries.

Through the Climate section of its "Planet" policy and its Energy Plan presented above (3.1.3.1) Auchan Retail is taking action to mitigate climate change for scopes 1, 2 and 3 and is using key indicators to track emission reductions.

Scopes 1 and 2 emissions are being reduced *by* investing in the energy sobriety of stores (optimising lighting and air conditioning) and increasing the use of renewable energies (supply contracts and solar installations).

Scope 3 emissions focus on products and transport, with ambitious targets for decarbonising supply and optimising logistics flows.

In terms of products, the climate component puts forward four means of action:

- Collaboration with national brands to decarbonise products sold in stores;
- Working with suppliers and producers on the eco-design of food private-label brands;
- Eco-design of non-food private-label brands *via* the ECOYODA project, supported by ADEME (French Agency for Ecological Transition);
- Adjusting the food range to favour less carbon-intensive options where customer demand exists.

With regard to transport, the means presented by the climate section are:

- Optimising truck loading and journeys using digital solutions to reduce tonne-kilometres travelled;
- Changes in supply master plans (product *sourcing*, definition of logistics networks);
- Developing the distribution of alternative fuels to diesel (bio-fuels, hydrogen, etc.);



- Promoting the use of renewable energies by suppliers.^{E1.25.A.2}

At the time of publication of this sustainability report, Auchan Retail does not have specific policies dealing with climate change adaptation, but work is in progress in this direction, both for real estate assets and for its agricultural upstream operations.

3.1.3.3 Coverage of energy sobriety and renewable electricity deployment ^{E1.25.C.1 - B+E1.25.C.2+E1.25.D.1} - B+E1.25.D.2

— Optimising energy sobriety

The company has made energy sobriety a central pillar of its climate policies, based on concrete actions in line with the goals of the Paris Agreement. These efforts are part of an overall approach to reducing consumption and optimising infrastructure to meet ecological and economic challenges.

- In the Climate section of the "Planet" policy (see **EI-AR-01-PO**, in paragraph 3.1.3.), a section dedicated to emissions associated with stores aims to achieve a -64.8% reduction in scope 1 & 2 market-based GHG emissions by 2030 compared with 2019. This objective is based on investing in the energy sobriety of stores (optimising lighting, air conditioning, etc.) and replacing refrigeration equipment.
- Its Energy Plan (see **EI-AR-04-PO**, in paragraph 3.1.3.) aims to reduce the energy consumption of stores, warehouses and central services by 40% by 2030 compared with 2015. By 2025, a decrease in 28% has already been achieved (vs 2015). Continuous investment over the past decade has optimised equipment and buildings, with LED lighting systems, air conditioning and heating control systems, and thermal insulation of infrastructures.
- The mobilisation of its operational teams has led to the implementation of daily eco-practices, accompanied by rigorous weekly monitoring of energy consumption at each site. This collective involvement contributes to the achievement of the defined trajectory.

These actions are complemented by a long-term strategy aimed at incorporating these improvements into all the company's property development projects.

— Deployment of renewable energies

Auchan Retail has prioritised the deployment of renewable energies in its climate strategies, in line with the Paris Agreement. This commitment is reflected in Auchan Retail's climate and energy sobriety plans, which focus on the following areas:

- purchases of green energy, through which each entity is aiming for 100% renewable electricity consumption by 2030, *through* long-term supply contracts (PPA) and direct purchases for Auchan Retail;
- Photovoltaic installations deployed by each entity on its sites — stores, warehouses, shopping arcades — in addition to partnerships with renewable electricity producers for off-site projects;
- an energy and mobility mix, with a switch from internal combustion to electric power in vehicle fleets, as well as the use of alternative fuels such as hydrogen and bio-fuels;
- Auchan Retail's commitment to the RE100 initiative, reinforcing its ambition to power all its operations with renewable electricity by 2030.

3.1.3.4 Coverage of other areas by the policies adopted ^{E1.25.E.1 - B + E1.25.E.2}

Auchan Retail incorporates policies covering complementary fields that are essential to its sustainable development strategy.

— Infrastructure resilience

- Auchan Retail takes into account the exposure and vulnerability of sites in each renovation project, thereby strengthening resilience to climatic risks (flooding, drought, extreme heat, etc.).
- Concrete solutions include the creation of cool islands, the de-artificialisation of land and the installation of water storage systems to reduce the impact of droughts.

3.1.4 [E1-3] Actions and resources in relation to climate change policies

The company addresses each material IRO relating to climate change mitigation or energy through at least one action.

However, the actions presented do not cover the following IRO relating to climate change adaptation:

- **E1-01-IN** – Potential negative medium-term impact on the health, safety and comfort of users of sites and living spaces (workforce and customers) and value chain workers, due to the physical risks to which the company's business is exposed (extreme heat, flooding, drought, extreme events and rising water levels);
- **E1-02-RI** – Medium-term economic risk associated with a decline in the quality and availability of raw materials in Auchan Retail's supply chain;
- **E1-04-RI** - Physical risk of material damage to buildings over the long-term due to their exposure to extreme weather events;
- **E1-09-RI** - Medium-term risk of economic losses linked to the reduced travel by users to sales sites due to changes in behaviour in response to climate issues

Certain datapoints from the ESRS 2 and E1 standards are not included in the paragraphs describing the company's actions, or are only partially included:

- The elements of datapoints 2.69.a to 2.69.c (financial or other resources) have not yet been estimated at the date of preparation of this sustainability statement.
- The elements of datapoint E1.21 (dependence of actions on these resources) have not yet been estimated at the date of preparation of this sustainability statement.
- The elements of datapoints E1.29 a and b are not reported if they are not relevant to the action concerned.
- The elements of datapoints E1.29.c.i, c.ii and c.iii (significant CapEx and OpEx required to implement adopted or planned actions) have not yet been defined.

1. Actions relating to climate change mitigation

The actions described below reflect the operational implementation of Auchan Retail's climate policy and aim to contribute to achieving the greenhouse gas emission reduction targets validated by the SBTi. They cover scopes 1, 2 and 3, and focus on management tools, renewable electricity supply solutions and changes to operating models.

SCOPES 1 AND 2:

— Deployment of Carbon Tracking - a tool for measuring the footprint and steering the reduction trajectory (E1-AR-01-AC)^{2.68:}

Implementation of a carbon accounting platform deployed in 2024 and 2025, in order to accurately track the carbon footprint and to manage the reduction trajectory validated by the SBTi (which is currently being updated).^{2.68.c} The tool includes configuration, definition of calculation rules, a change management kit, and testing phases to guarantee data reliability.^{2.68.a}

The platform covers all scopes:

- Scope 1: Direct emissions: stationary combustion sources (1.1), mobile combustion sources (1.2) and fugitive emissions (1.4).;
- Scope 2: Indirect energy-related emissions: electricity consumption (2.1) and other network energy (2.2);
- Scope 3: Other indirect emissions: purchases of goods and services (3.1), capital goods (3.2), upstream energy (3.3), upstream transport and distribution (3.4), waste (3.5), business travel (3.6), commuting (3.7), downstream transport and distribution (3.9), use of products sold (3.11), end-of-life treatment of products sold (3.12), downstream leased assets (3.13), franchises (3.14) and financed emissions (3.15).

A structured control process guarantees the consistency and soundness of the data: verification of scope, units and inter-site comparisons. CSR managers, country technical departments and the Corporate CSR department are involved in data collection and monitoring.

The expected results are: the centralisation of emissions data across the entire international scope (excluding Russia), the consolidation of detailed and robust carbon footprints, and the measurement of the impact of emissions reduction actions.^{2.68.a} This governance structure is made up of numerous functions (purchasing, quality, real estate, technical, logistics, data, energy) to collectively manage decarbonisation.^{2.68.b} No recourse is provided for individuals harmed by material impacts.^{2.68.d}

By 2025, the tool had been rolled out across all subsidiaries^{2.68.a; 2.68.c; 2.68.e}.

This initiative contributes directly to the "Planet" climate policy (**E1-AR-01-PO**) and to the decarbonisation goals^{2.65.2-5}, namely by mitigating climate change^{E1.29.a}. The associated IRO cover the physical, economic and reputational impacts related to climate and the environmental performance of the value chain (E1-03-RI, E1-05-IN, E1-07-RI).

Based on this measurement and monitoring capacity, Auchan Retail then deploys structuring energy leverage points to reduce its scopes 1 and 2 emissions.

Auchan is implementing medium- and long-term renewable electricity purchase agreements (Power Purchase Agreements – PPAs) both on and off site with the goal of reaching 100% renewable electricity by 2030 for Auchan Retail operations.^{2.68.c} This goal is part of the RE100 initiative.^{2.68.a}

Two leverage points are being mobilised:

- Off-site PPA (purchase of electricity produced by partner wind or solar farms) & On-site PPA (self-production and self-consumption via solar panels installed on the sites): target of 80 to 90% of total electricity consumption by 2030, see action **EI-AR-04-AC**^{2.68.a};
- Certificates of Origin: target of 10 to 20% of total electricity consumption by 2030, see action **EI-AR-06-AC**^{2.68.a}.

These targets are adapted for each subsidiary to take account of the specific technical and regulatory requirements of each country where it operates.

— **Purchase of renewable electricity through medium/long-term contracts (Power Purchase Agreements - PPA) on and off site (EI-AR-04-AC)**^{2.68}:



The scope of the action covers all local subsidiaries which report their progress to the corporate level^{2.68.b}. No recourse is provided for individuals harmed by material impacts.^{2.68.d}

The PPA coverage rate reached 27% (vs. 14% in 2024), which breaks down as follows:

- 3% for on-site PPAs (vs. 4% in 2024). The 2026 target is set at 3%^{2.68.e}
- 24% for off-site PPAs (vs. 10% in 2024). The 2026 target is set at 24%^{2.68.e}. The comparison between 2025 and 2024 must be analysed taking into account changes in the scope of consolidation between the two financial years. The integration of new subsidiaries and the withdrawal from certain activities have a significant impact on the indicator presented. The variation observed does not therefore solely reflect an intrinsic change in performance.

This action contributes to mitigating climate change^{E1.29.a} and aligns with the goals of reducing scopes 1 and 2 emissions^{E1.29.b}. At this stage, the proportion of reductions directly attributable to this action has not yet been estimated; an assessment will be carried out in future years.

The associated IRO cover the physical, economic and reputational impacts related to climate risks and energy issues (E1-03-RI, E1-05-IN, E1-07-RI). The action is linked to the "Planet" policy (climate component) (**EI-AR-01-PO**)^{2.65.2-5}.

To complement these long-term ambitions, a transitional use of certificates of origin is being implemented to cover the residual share of non-renewable electricity.

— **Purchase of guarantee of origin certificates for electricity (EI-AR-06-AC)**^{2.68}:

This action is part of Auchan Retail's objective to achieve 100% renewable electricity consumption by 2030, as part of the RE100 initiative^{2.68.c}. It involves the purchase of certificates of origin certifying that the electricity consumed (or produced in the case of "unbundled" certificates) comes from renewable sources^{2.68.a}. These certificates ensure energy traceability, support the transition to a greener energy mix and help to offset the residual proportion of non-renewable electricity.

The expected results^{2.68.a} are a target coverage rate of 10 to 20% by 2030, with a local adaptation depending on the country. The use of certificates is planned to be transitional and degressive, as the use of on- and off-site PPAs increases. The certificates purchased are national or regional, coming from solar, wind or hydro sources.

The scope of the action covers all local subsidiaries, with consolidated reporting at the corporate level.^{2.68.b} No recourse is provided for individuals harmed by material impacts.^{2.68.d}

In 2025, the coverage rate will reach 12% (vs. 20% in 2024), with a target of maintaining it at 12% in 2026, reflecting the desire to maintain the use of certificates at the level of the target achieved^{68.e}. The integration of Casino stores in France and Dia stores in Spain and Portugal, as well as the removal of Hungary from the reporting scope, explain the significant variations in coverage rates compared with the previous financial year. This action contributes to mitigating climate change^{E1.29.a} and is part of the overall objective of reducing scopes 1 and 2 emissions^{E1.29.b}. At this stage, the reductions directly attributable to this action are not yet estimated and will be the subject of further work.

The associated IRO cover physical, economic, regulatory and reputational climate risks related to energy and climate change (E1-03-RI, E1-05-IN, E1-07-RI). This action is directly linked to the "Planet" policy (climate section) (**EI-AR-01-PO**)^{2.65.2-5}.

SCOPE 3

Auchan Retail's climate strategy also includes taking scope 3 into account. The associated actions aim to reduce emissions associated with the purchase, transport and use of products, in line with the goals validated by the SBTi.

— "Partners for Decarbonation" supplier engagement programme (E1-AR-03-AC)^{2.68.}



The programme aims to commit Auchan Retail's value chain to a process of decarbonisation in order to contribute to the carbon reduction targets set for 2030^{2.68.c}. Based on a detailed analysis of emissions by market and product category, Auchan Retail focuses its efforts on suppliers representing the majority of scope 3 CO₂ emissions, from both food or non-food, under a national brand or Auchan brand, in all countries.

The programme is based on four pillars:

1. **Commit:** invite suppliers to reduce their carbon emissions through actions such as sustainable agricultural practices, use of renewable electricity, energy sobriety, logistics optimisation, reduction and optimisation of packaging, use of recycled materials, extension of product lifespan, etc;
2. **Collaborate:** create a forum for exchanging ideas, using a collaborative platform, to share and disseminate best practice, including quantitative data;
3. **Deploy:** encourage a wider range of suppliers to decarbonise their own value chain (energy sobriety, waste reduction, recycling, etc.), according to their contribution to sales;
4. **Make progress:** encourage suppliers to measure and monitor their performance in order to collectively steer the reduction trajectory.

The expected objective is a 25% reduction in scope 3.1 GHG emissions (purchases of goods and services, freight and upstream distribution, end-of-life of products) by 2030 compared to 2020^{2.68.a}.

The programme covers industrial, agricultural and agri-food purchases, which are the main source of emissions for Auchan Retail^{2.68.b}. Around 2,500 suppliers are involved, selected on the basis of their carbon weight and decarbonisation potential. The actions are based on successive waves of questionnaires (2023–2026), discussions with buyers and practical guides.

At the same time, several hundred buyers from the subsidiaries have been made aware of and trained in the leverage points of decarbonisation. No recourse is available for affected individuals^{2.68.d}.

In 2024, the first wave (~1,400 suppliers) was fully covered by a maturity analysis and a commitment plan. The second wave (~1,900 suppliers) was also fully analysed. The third wave was conducted during the first half of 2025, with a supplier response rate of over 90%. These results are part of a global approach illustrated by concrete initiatives. We will set out below the examples relating specifically to Auchan Retail Romania, while specifying that each subsidiary also carries out its own actions:

- the "Climate Supplier Event" organised by Auchan Retail Romania. This annual event, that was held for the second year running, in collaboration with *Social Innovation Solutions*, under the aegis of the *Climate Change Summit*, was attended by over 150 partners, suppliers and employees, with the aim of bolstering collective action to achieve climate goals with a focus on decarbonising products and operations, the importance of regenerative agriculture and the evolution of Auchan's sustainability strategy via its 2030 Climate Plan (aiming for a 25% reduction in our scope 3 emissions by 2030 compared to 2020).
- The partnership between Auchan Retail Romania and BRD-Groupe Société Générale aims to support the decarbonisation and economic viability of Auchan's suppliers in Romania. This strategic collaboration provides suppliers with access to cost-effective sustainable financing as well as to an ecosystem of consultants specialising in sustainability services. The aim is to accelerate decarbonisation and strengthen the economic resilience of Auchan's supply chain. Suppliers benefit from a strategic offer including optimised financial solutions and dedicated advice for their sustainable investments. This includes opportunities to invest in decarbonisation, improve the energy sobriety of their infrastructure, innovate in the production of green products and adopt green technologies such as solar panels, heat pumps and green vehicle fleets.^{2.68.e}

This programme contributes directly to mitigating climate change^{E1.29.a} and to Auchan Retail's scope 3 objectives. The attributable emissions reductions have been evaluated and are documented in the table detailing the impact of each leverage point on GHG emissions^{E1.29.b}.

The associated IRO cover the physical, economic, regulatory and reputational impacts of climate change (E1-03-RI, E1-05-IN, E1-07-RI). The programme is linked to the "Planet" policy (climate component) (E1-AR-01-PO)^{2.65-2.5}.

2. Actions relating to energy

As part of its climate and energy strategy, Auchan Retail is rolling out a number of key actions aiming to improve the energy performance of its activities and help mitigate climate change. These initiatives are part of a continuous improvement approach, subject to technical, regulatory and financial conditions.

— Design of a low-carbon store model (E1-AR-07-AC)^{2.68} :

The action aims to fundamentally rethink Auchan Retail's distribution model and property strategy in order to meet the challenges of the energy and climate transition^{2.68.a}. A set of specifications was drawn up in 2024 to define the characteristics of a low-carbon store. A prototype was created in Alcampo (Spain) during the summer of 2025, the first results will be available in 2027.

From 2027, each subsidiary will be required to draw on this model and the best practice guide to gradually transform its store fleets. In addition, a best practice guide has been compiled to capitalise on the technical, organisational and operational solutions identified, and made available to all the group's technical departments. These guidelines have been presented to the Technical Management Committee to ensure that they are adopted and all the subsidiaries are aligned.

The expected objective is to have a low-carbon store tested under real-world conditions, so that best practices in climate change mitigation and adaptation can be evaluated, structured and deployed across the group.^{2.68.a}

The initiative is being led by Auchan Retail's Technical Department and will involve all subsidiaries after the prototype has been validated^{2.68.b}. No recourse is provided for individuals harmed by material impacts.^{2.68.d}

In 2025, the complete renovation of the prototype low-carbon store, a supermarket located in La Moraleja (Madrid), was completed. This project incorporates solutions designed to optimise energy consumption, such as:

- a lighting system with LED technology combined with motion sensors and a DALI management system designed to adapt the brightness of the lighting to environmental conditions and occupancy.
- an air-conditioning system incorporating weather forecasts has also been installed to optimise the management of heating needs. For industrial refrigeration, a CO₂ plant has been chosen, complemented by refrigeration equipment designed for improved energy performance and reinforced insulation.

These initiatives aim to reduce energy consumption, potentially by up to 40% compared with an established average.^{2.68.e}

However, implementation on a larger scale within the company depends on specific preconditions (technical, regulatory or financial) that have been confirmed as necessary^{2.69.a.2-B}.

This concept is part of the overall plan to reduce scope 1 and 2 emissions even though the reductions directly attributable to it have not yet been estimated^{E1.29.b}. It contributes directly to mitigating climate change^{E1.29.a}.

The associated IRO cover physical, economic and reputational risks related to climate, energy consumption

and regulatory constraints (E1-07-RI, E1-11-RI, E1-12-RI, E1-13-RI). The action is linked to the Energy Plan **(E1-AR-04-PO)**^{2.65.2-5}.

At the same as this reflection on low-carbon real estate models, Auchan Retail is deploying a certification approach to structure energy management in its European subsidiaries (see **E1-AR-08-AC** below).

— ISO 50001 certification of all Auchan Retail subsidiaries (E1-AR-08-AC)^{2.68} :

The action aims to certify all of Auchan Retail's European subsidiaries according to the ISO 50001 standard in order to bolster the control of energy consumption and contribute to mitigating climate change^{2.68.a}. This standard enables the definition of medium- and long-term goals, monitor their achievement via annual process reviews and involve all stakeholders, whether technical, commercial or operational.

The objective is to obtain, before the end of 2026^{2.68.a}, the ISO 50001 certification for all subsidiaries operating in the European Union^{2.68.c}. Each subsidiary is responsible for its own certification process^{2.68.b}.

By the end of 2025, 100% of our store premises in the European Union will already be ISO 50001 certified.^{2.68.e}

No recourse is provided for individuals harmed by material impacts^{2.68.d}.

This initiative contributes directly to the objectives of the Energy Plan **(E1-AR-04-PO)**^{2.65.2-5}. It contributes to mitigating climate change by reducing consumption and scope 1 and 2 emissions^{E1.29.a}. The precise reductions discounts attributable to this action are not yet available and will be published at a later date^{E1.29.b}.

The associated IRO cover the physical, economic and reputational risks associated with the climate, energy consumption and regulatory constraints (E1-07-RI, E1-11-RI, E1-12-RI, E1-13-RI)^{2.46.2-5}.

3. Actions relating to climate change adaptation

The actions described in this sustainability statement do not cover the following IRO relating to climate change adaptation:

- **E1-01-IN** – Potential negative medium-term impact on the health, safety and comfort of users of sites and living spaces (workforce and customers) and value chain workers, due to the physical risks to which the company's business is exposed (extreme heat, flooding, drought, extreme events and rising water levels);
- **E1-02-RI** – Medium-term economic risk associated with a decline in the quality and availability of raw materials in Auchan Retail's supply chain;
- **E1-04-RI** – Physical risk of material damage to buildings over the long term due to their exposure to extreme weather events;
- **E1-09-RI** – Medium-term risk of economic losses linked to the reduced travel by users to sales sites due to changes in behaviour in response to climate issues.

This topic has been identified as a major challenge for the company's business. The issue of climate change adaptation, both in the value chain and in our own operations, is still being analysed and targeted actions are being developed.

Indicators and targets

3.1.5 [E1-4] Targets related to climate change mitigation and adaptation

3.1.5.1 Time-bound and results-based targets for climate change mitigation and adaptation

Certain information requested by the disclosure requirements (including the reference value, the period covered or the involvement of stakeholders – 2.80.d to 2.80.h) is not always applicable depending on the nature of the targets and is therefore not systematically presented in the descriptions below.

The GHG emission reduction targets **EI-AR-01-CI** and **EI-AR-02-CI**, presented below, are based on scientific data and are compatible with a trajectory of limiting global warming to +1.5°C.^{E1.34.E1-B.}

Climate change mitigation targets

In 2021, Auchan Retail carried out a complete measurement of its scope 1, 2 and 3 GHG emissions, and defined a decarbonisation trajectory validated in 2023 by the Science Based Targets initiative (SBTi).

Given the significant changes in the group's scope and the methodological requirements of the SBTi, particularly with regard to emissions linked to land use and fuels sold, the carbon footprint has been updated to 2025. This includes a new 2020 reference year and the integration of FLAG emissions and newly acquired stores.^{2.80.i}

The updated targets submitted to SBTi in 2026 are:

- Reducing emissions from scopes 1 and 2 (**EI-AR-01-CI**)
- Reduction of scope 3 emissions related to the purchase, upstream freight, use and end-of-life of products sold (**EI-AR-02-CI**)
- Supply of 100% renewable electricity (**EI-AR-04-CI**)

These targets are aligned with the scientific recommendations and requirements of the Paris Agreement in order to respond to the climate risks and opportunities identified.^{E1.33.1-B + E1.33.2 + E1.34.B*}

— Structured approach based on climate risks

These objectives are a direct response to the impacts identified, such as the growing scarcity of agricultural raw materials and the increased exposure of infrastructures to climatic hazards.

They are based on recognised methodologies, especially the validation by SBTi.

— Steering and implementation

Implementation is supported by structural programmes such as "Partners for Decarbonation" and steered by the subsidiaries' CSR departments with coordination at corporate level.

Regular monitoring and strategic adjustments are made to ensure that targets are met.

— Reducing Scopes 1 and 2 GHG emissions (EI-AR-01-CI)^{2.80:}

	2019 reference	2025	Evolution vs. reference	2030 target
(in tCO ₂)	2.80.b and d.	2.80j		2.80.b and .e
Scope 1 GHG	756,855	401,379	-47.0%	-64.8%
Scope 2 GHG (market-based)	575,484	215,997	-62.5%	-64.8%
Scope 1+2 GHG (market-based)	1,332,339	617,376	-53.7%	-64.8%

Auchan Retail is aiming to reduce its GHG emissions on scopes 1 and 2 by 64.8% by 2030. This target contributes directly to the ambitions of the "Planet" Policy (**EI-AR-01-PO**) as well as to the Energy Plan (**EI-AR-04-PO**) (see section 3.1.3.), particularly in the area of decarbonisation^{2.80.a.} The target was submitted to the SBTi, and is aligned with a global warming trajectory limited to + 1.5°C in 2050 and therefore with the goals defined by the Paris Agreement^{2.80.g.} Emissions are measured in accordance with the GHG Protocol.^{2.80.f} Progress towards the target is monitored by calculating scopes 1 & 2 CO₂ emissions on an annual basis. A tool for calculating and monitoring the trajectory was deployed in 2024 and 2025 (**EI-AR-01-AC**, in paragraph 3.1.4 of this section).^{2.80.j.}

This target is linked to actions **EI-AR-01-AC**, **EI-AR04-AC**, **EI-AR-06-AC**, and **EI-AR-07-AC**.

— **Reducing GHG emissions related to the purchase of goods and services, freight and upstream distribution, and the use of products sold and their end of life (scope 3) (E1-AR-02-CI)^{2.80} :**

This target consists of three sub-targets:

	2020 reference	2,025	Evolution vs. reference	2030 target
<i>(in tCO2e)</i>	<i>2.80.b and d.</i>	<i>2.80j</i>		<i>2.80.b and .e</i>
Scope 3 covered by decarbonisation targets	57,037,820	45,835,848	-20%	-28.9%
Scope 3 GHG - FLAG (purchases of goods and services)	21,691,413	16,043,004	-26%	-30.3%
Scope 3 GHG - Non-FLAG (purchases of goods and services, freight and upstream distribution, end of life of products sold)	28,940,505	24,712,842	-15%	-25.0%
Scope 3 GHG Use of products sold - Fuels	6,405,902	5,080,002	-21%	-42.0%

The 2030 targets above exclude Russia and cover categories 3.1, 3.4, 3.9 (excluding visitors travel), 3.11, 3.12. However, for the sake of consistency with the publication of Scope 3 data elsewhere, emissions from Russia are included in this table.

These different absolute reduction targets for Scope 3 emissions were submitted to the SBTi and are aligned with the WB2C (well below 2°C) trajectory goals.^{2.80.a;2.80.b;2.80.c and 2.80.g}

These goals are voluntary commitments by Auchan Retail and are consistent with the guidelines of the "Planet" decarbonisation policy (**E1-AR-01-PO**). They are implemented operationally through actions **E1-AR-01-AC**, **E1-AR-03-AC** and **E1-AR-07-AC** which contribute to steering and monitoring the emissions reduction trajectory.^{2.80.a, 2.80.h.}

A tool for calculating and monitoring the trajectory was deployed for 2024 and 2025 (see **E1-AR-01-AC**) to improve the measurement, monitoring and analysis of scope 3 emissions with the aim of gradually increasing the reliability and automation of the data used to monitor targets.^{2.80.f.}

— **Consuming 100% renewable electricity by 2030 (E1-AR-04-CI)^{2.80}:**

	2019 reference	2025	Evolution vs. reference	2030 target
<i>(in %)</i>	<i>2.80.b and d.</i>	<i>2.80j</i>		<i>2.80.b and .e</i>
Renewable electricity consumption	15%	39%	+24.5 pts	100%

Auchan Retail is implementing a strategy aimed at increasing the energy autonomy of its sites, based on reducing consumption, improving energy sobriety and developing carbon-free self-generation. As part of this, the company has set itself a target of consuming 100% renewable electricity by 2030, expressed as a percentage of total electricity consumption. This target is a voluntary objective applicable to all of Auchan Retail's own operations and is in line with the guidelines of the "Planet" policy (**E1-AR-01-PO**) and the Energy Plan (**E1-AR-04-PO**) presented in paragraph 3.2.2.3 of this section.^{2.80.a, 2.80.b, 2.80.c, 2.80.h.}

The year 2019 is the methodological reference year, with the proportion of renewable electricity consumed being gradually consolidated and made more reliable as part of the roll-out of the energy monitoring system.^{E1-2.80.d, E1-2.80.e, E1-2.80.j.}

The use of electricity from renewable sources helps to reduce greenhouse gas emissions associated with energy consumption and is consistent with the climate scenarios aimed at limiting global warming to +1.5°C or +2°C pre-industrial level, as promoted by the work of the IPCC. The objective is based on the calculation methodologies stipulated by the RE100 initiative, supported by the Climate Group.^{2.80.f, 2.80.g.}

Thus, the share of renewable electricity in electricity consumption from the network is not included in the target.

Electricity consumption at the sites is tracked on a monthly basis, distinguishing between energy sources, as part of the Energy Autonomy project, in order to steer and monitor the trajectory until 2030.^{2.80.j.} This target is linked to actions **E1-AR-04-AC**, **E1-AR-07-AC** and **E1-AR-08-AC**.

— **ENERGY-RELATED TARGETS**

The **E1-AR-01-CI** and **E1-AR-04-CI** targets, presented above under climate change mitigation, also contribute directly to the company's energy challenges. They are therefore included in the "Energy" sub-topic.

— Energy sobriety: reducing our energy consumption by 40% by 2030 (E1-AR-03-CI)

	Evolution vs. reference			
	Reference 2015	2025	reference	2030 target
(in kWh/m ²)	2.80.b and d.	2.80j		2.80.b and .e
Sobriety: reducing energy consumption by 40% by 2030	566	406	-28%	-40%

By 2022, Auchan Retail has rolled out an Energy Plan for all its subsidiaries (E1-AR-04-PO) presented in paragraph 3.1.3. of this section. This plan aims to improve energy sobriety and reduce energy consumption with a target of a 40% reduction in energy consumption by 2030 expressed in terms of intensity (kWh/m²). This target is a voluntary objective set by Auchan Retail as part of its energy and climate strategy^{2.80.a; 2.80.c, 2.80.h}

The target is part of the overall objective of reducing greenhouse gas emissions from scopes 1 and 2. Auchan Retail's climate trajectory is validated by SBTi because it is aligned with a global warming trajectory limited to +1.5°C, consistent with the objectives of the Paris Agreement^{2.80.g}. The year 2015 is the methodological reference year, with the consolidated data used as a basis for comparison gradually being made more reliable as part of the roll-out of the energy monitoring system.^{2.80.d,2.80.e}

Energy consumption at the sites is tracked on a monthly basis, using data collected as part of the Energy Autonomy project and expressed as a ratio of the surface area of the sites, in order to monitor the trajectory for reducing energy consumption up to 2030.^{2.80.f,2.80.j} This target is associated with actions E1-AR-07-AC and E1-AR-08-AC.

3.1.5.2 Guarantee that targets are consistent with the limits of the GHG inventory ^{E1.34.B.4}

Auchan Retail ensures that its GHG emission reduction targets are consistent with the limits of its inventory by relying on recognised methodologies, such as the GHG Protocol and SBTi. Scopes 1, 2 and 3 included in the targets are defined in accordance with the scopes established in Auchan Retail's GHG inventory, and the reduction targets only cover gross emissions, which means that Auchan Retail does not, as of the date of publication of this sustainability report, include GHG absorptions (e.g. storage in soils or forests), carbon credits from external offset projects or the emissions avoided in defining and achieving its objectives. The achievement of the scope 3 FLAG target and the absorption and storage of atmospheric carbon through land use practices are subject to the only exception. Nevertheless, the company keeps separate accounts for the different inventories (gross emissions, absorption and storage, avoided emissions) in order to guarantee transparency in the monitoring of our emissions.

This consistency is based on rigorous monitoring of emissions from Auchan Retail's direct and indirect operations, as well as on targets validated by internal processes and external audits. In addition, the inclusion of emissions from suppliers and logistics operations in scope 3 demonstrates the company's determination to integrate its entire value chain into its GHG reduction efforts as a matter of priority, before considering other options if these prove insufficient.

3.1.5.3 Current reference year and value for GHG emission reduction targets ^{E1.34.C.1}

The targets set for Auchan Retail are based on the baseline values for the 2019-2020 and 2024 carbon footprints. Auchan Retail has two reference years: 2020 for its scope 3, with the impact of products little affected by the Covid-19 pandemic, and 2019 for its scopes 1 and 2, in order to avoid the significant impact of the pandemic on these emissions.

3.1.5.4 Expected decarbonisation leverage points and their overall quantitative contribution to achieving GHG emission reduction targets ^{E1.34.F.1}

For 2026, the actions planned are a continuation of the work carried out in 2025: Auchan Retail will focus on emissions linked to the purchase of its commercial products. The goal is to capitalise on the programmes put in place to stimulate action on its value chain.

The changes quantified below are orders of magnitude, representing the areas in which the company wishes to have an impact rather than a precise projected roadmap. Once again, this is due to an economic context that impacts the company's ability to secure its decarbonisation actions.

3.1.6 [E1-5] Energy consumption and mix

(in GWh)	Auchan Retail	
	31/12/2025	31/12/2024 ⁽²⁾
Total energy consumption	2,491⁽¹⁾	2,636
Total fossil fuel energy consumption	744	804
Consumption of coal-based fuels and products	0	0
Consumption of fuels from crude oil and petroleum products	40	39
Fuel consumption from natural gas	303	331
Consumption of fuels from other fossil sources	3	3
Consumption of electricity, heat, steam and cooling purchased or acquired from fossil sources	399	431
SHARE OF FOSSIL FUEL CONSUMPTION IN TOTAL ENERGY CONSUMPTION	30 %	31 %
Nuclear energy consumption	581	655
SHARE OF NUCLEAR ENERGY CONSUMPTION IN TOTAL ENERGY CONSUMPTION	23%	25 %
Total consumption of renewable electricity	1,165	1,177
Consumption of fuels from renewable sources	53	40
Consumption of electricity, heat, steam and cooling purchased or acquired from renewable sources	1,054	1,083
Consumption of self-generated non-fuel renewable electricity	58	54
SHARE OF RENEWABLE ELECTRICITY CONSUMPTION IN TOTAL ENERGY CONSUMPTION	47 %	45 %
Non-renewable energy production	19	21
Production of renewable electricity	58	51
ENERGY INTENSITY OF ACTIVITIES IN SECTORS WITH A HIGH CLIMATE IMPACT (GWH/€M)	0.08	0.08

(1) The decrease in energy consumption is mainly due to the removal of Auchan Hungary from the scope of consolidation in November 2024.

(2) Note that the data for 2024 differs from that published in the previous ELO sustainability statement following a review of the completeness of the Ex-Dia stores in Portugal acquired in 2024 and the inclusion of actual energy consumption data for the last quarter of 2024 obtained in the first half of 2025.

The methodology concerning the data relating to the energy consumption of refrigerants of Auchan Retail was collected at the end of September, and extrapolated to the end of December. This extrapolation was based on data for the third quarter of the year.

Data on energy consumption by Auchan Retail's heating networks was collected at the end of September and extrapolated to the end of December. This extrapolation was based on data for the last quarter of the previous financial year.

Data on Auchan Retail's other energy consumption over 2025 was collected at the end of November and extrapolated to the end of December. This extrapolation is based on data for December 2024.

The denominator of the energy intensity ratio of activities in sectors with high climate impact is recalled in paragraph 3.1.7.6. below.

3.1.6.1 Sectors with a high climate impact used to determine the energy intensity required in paragraph 40 ^{E1.42.1}

According to commission delegated regulation 2022/1288 of the European Union's environmental taxonomy (NACE codes - Statistical Classification of Economic Activities in the European Community), Auchan Retail's high climate impact sectors are those listed in sections A to H - agriculture, forestry and fishing; mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply, sewerage, waste management and remediation activities; construction; trade, repair of motor vehicles and motorbikes; transport and storage.

3.1.6.2 Reconciliation of net revenue from activities in sectors with a high climate impact ^{E1.43.1}

As the retail sector is one of those with a high climate impact, 100% of the revenue shown in Auchan Retail's consolidated income statement, i.e. €31,925m (excluding Codim 2), is affected.

3.1.7 [E1-6] Gross Scopes 1, 2 and 3 and total GHG emissions

(in tCO ₂ e)	Auchan Retail	
	31/12/2025	31/12/2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions	401,379	344,798
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes	0%	0%
Scope 2 GHG emissions		
Gross Scope 2 GHG emissions (location-based)	437,757	456,403
Gross Scope 2 market-based GHG emissions	215,997	225,009
Scope 3 GHG emissions		
TOTAL GROSS INDIRECT GHG EMISSIONS (SCOPE 3)	52,090,291	52,195,414
Percentage of gross Scope 3 GHG emissions (market-based)	99%	99%
3.1 Goods and services purchased - FLAG	16,043,004	16,479,945
3.1 Goods and services purchased - Non FLAG	22,131,654	22,840,952
3.2 Capital goods	188,226 ⁽¹⁾	973,948
3.3 Fuel and energy-related activities	152,072	145,083
3.4 Upstream transport and distribution	382,717	165,086
3.5 Waste generated by operations	234,055	235,740
3.6 Business travel	3,322	5,540
3.7 Employee commuting	161,100	163,367
3.8 Upstream leased assets	N/A	N/A
3.9 Downstream transport	5,642,148	4,228,949
3.10 Processing of products sold	N/A	N/A
3.11 Use of products sold	1,689,898	1,583,956
3.11 Use of products sold - Fuels	5,080,002	5,050,486
3.12 Treatment of products sold at end of life	256,039	259,035
3.13 Downstream leased assets	7,304	12,217
3.14 Franchises	88,740	21,100
3.15 Investments	30,010	30,010
TOTAL GHG EMISSIONS		
TOTAL GHG EMISSIONS (LOCATION-BASED)	52,929,427	52,996,615
TOTAL GHG EMISSIONS (MARKET-BASED)	52,707,668	52,765,221

(1) The change relates to the acquisition of the ex-Casino stores in France and the ex-Dia stores in Portugal in 2024.

The data for the 2024 financial year differs from that published in ELO's sustainability statement for the 2024 financial year, which includes data from Auchan Retail. As indicated in the latter, the results initially published were based on a methodology that is still being consolidated. Since then, a more precise and exhaustive calculation has been carried out, leading to a restatement of the data. The inventories for the 2024 and 2025 financial years have now been drawn up using a consistent methodology, ensuring the comparability of data for these two financial years. Previously published data have not been restated, as these changes do not impact the overall trends.

All non-biogenic emissions from Scopes 1 and 2 have been included in the calculations.

Scope 3 emissions were calculated using the company's activity data (purchases, sales, distances, tonnages, etc.) and emission factors from recognised public databases (the ADEME's Empreinte [Footprint] database, DEFRA, EcoInvent). The proportion of emissions calculated using primary data obtained from value chain partners for 2025 was zero.

— GHG EMISSIONS - VALUE CHAIN

The following data relates to the 2025 financial year:

31/12/2025 (in tCO ₂ e)	Upstream value chain	Own operations	Transport	Downstream value chain	Total
Gross Scope 1 GHG emissions	n/a	401,379	n/a	n/a	401,379
Gross Scope 2 GHG emissions (location-based)	n/a	437,757	n/a	n/a	437,757
Gross Scope 2 GHG emissions (market-based)	n/a	215,997	n/a	n/a	215,997
Gross Scope 3 GHG emissions	38,514,957	164,422	6,024,865	7,386,049	52,090,292
TOTAL GHG EMISSIONS (LOCATION-BASED)	38,514,957	1,003,558	6,024,865	7,386,049	52,929,428
TOTAL GHG EMISSIONS (MARKET-BASED)	38,514,957	781,798	6,024,865	7,386,049	52,707,669
31/12/2024					
Gross Scope 1 GHG emissions	n/a	344,798	n/a	n/a	344,798
Gross Scope 2 GHG emissions (location-based)	n/a	456,403	n/a	n/a	456,403
Gross Scope 2 GHG emissions (market-based)	n/a	225,009	n/a	n/a	225,009
Gross Scope 3 GHG emissions	40,439,928	168,906	4,394,035	7,192,544	52,195,413
TOTAL GHG EMISSIONS (LOCATION-BASED)	40,439,928	970,107	4,394,035	7,192,544	52,996,614
TOTAL GHG EMISSIONS (MARKET-BASED)	40,439,928	738,713	4,394,035	7,192,544	52,765,220

3.1.7.1 Key assumptions and emission factors used to calculate or measure GHG emissions
EI.44.AR39.B

The energy data used for scopes 1 & 2 were collected and calculated according to the methods described in paragraph 3.1.6.

There are no Scope 2 emissions linked to contractual tools or instruments.

The assumptions and limits relating to the calculation of scope 3 are set out in paragraph 3.1.7.4.

The emission factors used come from public databases (the ADEME's "Empreinte" ["Footprint"] database, DEFRA or Ecolinvent).

3.1.7.2 Greenhouse gas emissions EI.44

Certain categories of GHG emissions have been excluded from Auchan Retail's carbon footprint, as they are not applicable to its activity. These exclusions result from a number of parameters: absence of industrial or chemical operations, land and forestry activities (on scopes 1 and 2), processing of products sold, upstream leased assets. Other categories are excluded because they account for only a very small proportion of Auchan Retail's emissions.

3.1.7.3 Reasons for exclusion from scope 3 GHG emissions category EI.44.AR46.i

For Auchan Retail, four GHG Protocol emission categories are excluded:

- **1.3** Direct emissions from processes: the company is not concerned by this category of the carbon footprint, as none of its operations involve chemical or industrial processes.
- **1.5** Direct emissions from land use, land use change and forestry (LULUCF): the company is not concerned by this category of the carbon footprint, as none of its operations involve LULUCF-related activities.
- **3.8** Upstream leased assets: not applicable to the company, as these emissions are reported directly under Scopes 1 & 2.
- **3.10** Process emissions from products sold: not applicable to the company in relation to its activity.

3.1.7.4 Calculation methods applied to scope 3 GHG emissions and, where applicable, tools used ^{E1.44*.C.AR46.H.1}

With the exceptions explained below, scopes 1, 2 and 3 are quantified entirely on the basis of physical activity data.

Such data includes energy consumption, fuel volumes, distances travelled, tonnages transported, volumes of waste produced, volumes of purchases or sales of commercial products or monetary expenditure (when physical data was not available or usable).

For certain categories or scopes, certain estimates of activity data had to be made in order to ensure the completeness of the measurement. The size of the estimates varies from one category and one branch to another:

- **Auchan Russia:** with the exception of electricity and natural gas consumption, and refrigerant leaks, the activity data for scopes 1, 2 and 3 are all estimated.
- **3.1 commercial products:** purchases of merchandise products for 2025 were estimated based on the physical volumes (mass for each type of product) of 2024, and estimated based on the changes in the turnover of the branches and the changes in inflation.

- **3.11 and 3.12 commercial products:** the activity data is the one used to calculate the emissions of 3.1 (which are therefore estimated). The calculation of these categories is also based on Auchan Retail's internal assumptions regarding the use and end-of-life of the various products sold by the company.

- **3.4 and 3.9:** depending on the branches, the t.km data are estimated for part or all of the logistics flows. This applies particularly to the flows from our suppliers to our sites (warehouses or stores).

Calculations are consolidated using the carbon reporting tool, called Carbon Tracking (see details in action **E1-AR-01-AC**), and are based on the GHG Protocol methodology. The emission factors used come from recognised databases (ADEME, Ecolinvent, IEA, etc.) and are updated regularly.

3.1.7.5 GHG intensity based on net income ^{E1.53*}

The intensity of greenhouse gas emissions, calculated on the basis of emissions from scopes 1, 2 and 3 presented in the introductory table in paragraph 3.1.7. as well as income as presented in paragraph 3.1.7.6. is as follows:

- 1,604 teqCO₂/€M for location based emissions
- 1,597 teqCO₂/€m for *market-based* emissions

3.1.7.6 Reconciliation of net income amounts ^{E1.55.1}

The amount of products used to calculate GHG intensity in 2025 is €31,925m.

The amount of revenue presented in the consolidated income statement of Auchan Retail for the 2025 financial year is €32,142m.

The difference between these two amounts, €217m, corresponds to income from "discontinued operations" in accordance with IFRS5 for the preparation of the consolidated financial statements. Revenues from the activities concerned are included in the calculation of products for the purposes of calculating GHG intensity insofar as the activities concerned are included in the scope of the sustainability statement (see paragraph "2.1.1.1 Scope of consolidation").

There are no products other than those used to calculate GHG intensity.

3.1.8 [E1-7] GHG absorption and mitigation projects funded by carbon credits

At this stage, carbon offsetting is not a priority for Auchan Retail and is therefore not covered in this report. Auchan Retail is prioritising the reduction of its greenhouse gas emissions through concrete actions in its operations, supply chains and actual estate projects.

3.1.9 [E1-8] Internal carbon pricing

Internal carbon pricing was introduced at Auchan Retail in 2023, with shadow pricing. The aim of this pricing system is to reflect a non-financial cost expressed in CO₂ equivalent in order to add it to the total cost of ownership (TCO) Total Cost of Ownership) including both CapEx and OpEx. The sum, in TCO equivalent or "tCO₂e", is then used to make decisions on capital expenditure, consideration both the financial and environmental impacts, in line with the company's climate policies and goals.

The use of internal carbon pricing is initially being applied to the purchase of food refrigeration equipment, in order to test the measure on a reduced scope, before wider deployment in the near future. No precise deadline had been set at the time of publication of this report. ^{E1.63.b}

Since January 2023, in all of the company's countries of operation, every negotiation and purchase of furniture and/or refrigeration units has included an internal carbon price of €100 per tCO₂eq as a criterion for equipment selection. The calculation of the tCO₂e takes into account the depreciation periods applied in determining the financial cost. The pricing value was determined in accordance with the proposals of the French Quinet report, which recommended €100/tCO₂eq in 2020 and €250/tCO₂eq in 2030. ^{E1.63.c}

As this system is limited to a restricted perimeter in this experimental phase, the proportion of gross GHG emissions covered by these mechanisms is negligible and has not been measured for this financial year. ^{E1.63.d}

3.1.10 [E1-9] Anticipated financial impact of physical and transitional material risks and potential climate-related opportunities

As of the date of preparation of this sustainability statement, the expected financial effects of the company's material risks and opportunities related to climate change are not estimated.

3.1.11 Publication of information under Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)

3.1.11.1 Auchan Retail's activities in relation to the European Taxonomy

In order to promote transparency and a long-term vision in economic activities, and to direct capital flows towards sustainable investments, the European Union has created a common classification system for business activities, identifying the economic activities considered to be sustainable. This system is defined in European regulation EU 2020/852 of 18 June 2020, known as the "Taxonomy Regulation".

To determine whether an activity can be considered sustainable, it must:

- Make a substantial contribution to one or more of the following environmental goals:
 - Climate change mitigation;
 - Climate change adaptation,
 - Sustainable use and protection of water and marine resources;
 - Transition to a circular economy;
 - Pollution prevention and control;
 - Protecting and restoring biodiversity and ecosystems;
- Comply with the technical review criteria laid down by the Commission;
 - Refrain from causing any significant harm to environmental goals and targets (DNSH "Do No Significant Harm");
 - Be conducted in accordance with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the eight fundamental ILO Conventions and the International Bill of Human Rights.

From the 2022 financial year, companies have been required publish the proportion of their sales, capital expenditure and operating expenditure associated with economic activities that are:

- "eligible", i.e. classified under the European taxonomy;
- they must be "aligned" or "sustainable", i.e. they must meet the technical criterion/criteria associated with each of the eligible activities – making a substantial contribution to achieving one of the six environmental goals, not harming the other five environmental goals and complying with minimum social guarantees.

Auchan Retail has carried out a detailed analysis of all the activities within its various consolidated subsidiaries. This analysis was carried out jointly by the CSR department, the Finance department and the operational departments.

On 4 July 2025, the European Commission published a Taxonomy delegated act, the terms of which apply to publications after 1 January 2026. However, Auchan Retail has made use of the option to postpone the application of these new provisions by one year.

Scope

- The revenues, capital expenditure and external expenses taken into consideration cover all of Auchan Retail's activities corresponding to the consolidation scope of the sustainability statement as set out in the ESR2 general information (§ 2.1.1.1).
- The financial data is taken from the consolidated financial statements at 31 December 2025 and the income and capital expenditure were reconciled with the financial statements of Auchan Retail's consolidated financial statements.

Activities eligible under the taxonomy

The activities carried out by Auchan Retail and its subsidiaries are eligible for one or more of the following environmental goals:

- climate change mitigation (CCM);
- adaptation to climate change (CCA);
- transition to a circular economy (CE).

The eligible activities concerned are listed below:

Division of activities	Categories of eligible activities and section references in the Appendixes to the delegated acts
Auchan Retail as a real estate asset manager and operator	CE3.2, CCA7.2 and CCM7.2 Renovation of existing buildings CCA7.3 and CCM7.3 Installation, maintenance and repair of energy-efficient equipment CCA7.4 and CCM7.4 Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings) CCA7.5 and CCM7.5 Installation, maintenance and repair of instruments and systems for measuring, regulating and controlling the energy performance of buildings. CCA7.6 and CCM7.6 Installation, maintenance and repair of renewable electricity technologies CCA7.7 and CCM7.7 Acquisition and ownership of buildings
Auchan Retail as a distributor involved in the collection and sorting of non-hazardous waste	CCA5.5, CCM5.5 and CE2.3 Collection and transport of source-separated non-hazardous waste

— Assessment of the alignment of eligible activities

Technical and DNSH criteria

In order to contribute to the six environmental goals, the eligible activities identified above must meet the criteria for alignment with the European taxonomy:

Eligible activities	DNSH/environmental objective					
	Climate change mitigation	Climate change adaptation	Sustainable use and protection of hydrological and marine resources	Transition towards a circular economy	Pollution prevention and control	Protecting and restoring biodiversity and ecosystems
CE3.2, CCA7.2. and CCM7.2 Renovation of existing buildings	The criterion for aligning real estate activities (renovation or construction of buildings with a view to operating, renting or selling them) is that of the primary energy consumption expressed in kWh/m ² /year. The threshold for primary energy consumption per m ² per year has been set at 180 kWh/m ² /year.	The building is not intended for the extraction, storage, transport or manufacture of fossil fuels. The primary energy consumption (PEC), which defines the energy performance of the building resulting from its construction, does not exceed the threshold set for the requirements applicable to buildings with almost zero energy consumption (NZEB) and included in the national regulations implementing Directive 2010/31/EU.	The physical climate risks associated with climatic hazards have been identified through a rigorous assessment of climate-related risks and vulnerability,	The water flow rates and volumes of equipment specified in the appendix to the taxonomy regulations are complied with.	At least 70% (by weight) of non-hazardous construction and demolition waste produced on a site is prepared for re-use, recycling and other forms of material recovery and reuse. The components and materials used comply with the criteria set out in the appendix to the taxonomy regulations. Measures are being taken to reduce noise, dust and pollutant emissions during construction work	This activity meets the criteria set out in the appendix to the regulations. The new building is not erected in one of the following areas: (a) Arable and cropland (b) Virgin land of recognised high biodiversity value and land used as a habitat for threatened species (flora and fauna) (c) forest
CCA7.7 and CCM7.7 Acquisition and ownership of buildings	Above this threshold, the buildings were considered not to contribute to the objective of climate change adaptation.			N/A	N/A	N/A
CCA7.3 and CCM7.3 Installation, maintenance and repair of energy-efficient equipment	Alignment criteria are defined for individual investments made to adapt real estate assets to climate change, such as:			N/A	N/A	The insulation works carried out does not contain any traces of asbestos
CCA7.4 and CCM7.4. Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)	<ul style="list-style-type: none"> Energy-efficient equipment such as refrigeration equipment, Installation of charging stations for electric vehicles, 	Energy performance is certified by an energy performance certificate		N/A	N/A	N/A
CCA7.5 and CCM7.5 Installation, maintenance and repair of instruments and systems for measuring, regulating and controlling the energy performance of buildings.	<ul style="list-style-type: none"> Systems for measuring, regulating and monitoring the energy performance of buildings, 			N/A	N/A	N/A
CCA5.5 and CCM5.5 Collection and transport of source-separated non-hazardous waste	The collection and sale of non-hazardous waste is aligned by nature.	N/A		N/A	Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.	N/A
CE2.3 Collection and transport of source-separated non-hazardous waste	The collection and sale of non-hazardous waste is aligned by nature.	N/A	N/A	N/A	N/A	The business uses waste collection vehicles that comply with the EURO V or more stringent standards A management system is put in place by the collection and logistics operator to manage environmental, health and safety risks.

The DNSH relating to the "Climate change adaptation" objective requires an analysis of the physical risks associated with climate hazards. An asset resilience analysis was carried out as described in paragraph 3.1. Climate change [E1] of the sustainability statement.

For the DNSH relating to the "Pollution Prevention and Control" objective, compliance with Regulation (EC) No 1907/2006 (REACH) was considered sufficient to satisfy chapters f. of appendix C pertaining to pollution. Auchan Retail does not manufacture, market or use the following in the manufacture of its products: substances listed in Annexes I or II of Regulation (EU) 2019/1021 concerning persistent organic pollutants; mercury or mercury-based compounds; ozone-depleting substances as listed in Annexes I and II of Regulation (EC) 2024/590.

Minimum guarantees

- Human rights due diligence

The main elements of the due diligence policy of ELO Group (Auchan Retail parent company) aimed at preventing serious human rights abuses are set out in the section on sustainability relating to business conduct (section 5.1. Business Conduct [G1] "G1-AR-01-PO policy").

- Due diligence related to the anti-corruption

The Auchan Retail Ethics Guidelines (policy G1-AR-03-PO) and the Auchan Retail Anti-Corruption Policy (G1-AR-05-PO) set out the principles for combating corruption. The main elements of these policies and the mechanisms for preventing and detecting corruption are detailed in the section of the sustainability statement relating to the conduct of business (section 5.1.).

- Due diligence regarding compliance with competition rules

The principles and means implemented to ensure compliance with ethical rules and the application of a responsible procurement policy (G1-AR-04-PO) are set out in the section of the sustainability statement relating to the conduct of business.

Assessment of financial indicators

The denominators of the financial ratios have been defined in accordance with Appendix 1 of the Delegated Act relating to Article 8 of the Taxonomy Regulation.

For the numerators, there is no definition of the information required for eligibility. Auchan Retail has therefore reasoned by analogy with the definitions of alignment ratios.

Methodology

The financial data leading to the results mentioned in the tables presented was collected directly from the Auchan Retail subsidiaries.

The information required for this collection was communicated to the subsidiaries through in-house training sessions and the sending of instructions specifically dedicated to the "taxonomy project". This information was shared with the subsidiaries' finance, technical and sustainable development departments.

The information gathered was then exchanged between the Corporate Finance Departments and the local teams. The purpose of these exchanges was to ensure the quality of the information provided in relation to the expectations of the taxonomy regulation.

Revenue

Auchan Retail's revenues are mainly made up of distribution activities which are not eligible under the taxonomy regulation. Indeed, the distribution of food and non-food products as well as fuel is not included in the list of activities that contribute substantially to one of the six environmental objectives.

A non-significant portion of Auchan Retail's revenue relating to income from the rental of investment properties and sales of waste resulting from waste sorting are eligible for the taxonomy.

As a result, Auchan Retail's share of eligible revenues for the 2025 financial year is 0.3% (out of a total revenue of €32,142 million in 2025). In 2024, the share of eligible revenue for Auchan Retail also came to 0.3%.

The alignment ratio (aligned revenues as a percentage of eligible revenues) came to 36.8% for 2025 (vs 37.8% in 2024).

The ratios are shown in the table below:

REVENUE	Auchan Retail	
	31/12/2025	31/12/2024
Eligibility ratio <i>(as a percentage of revenue)</i>	0.3%	0.3%
Alignment ratio <i>(as a percentage of revenue)</i>	0.1%	0.1%
Alignment ratio <i>(as a percentage of eligible income)</i>	36.8 %	37.8%

Auchan Retail's low revenue eligibility ratio is explained by the revenue generated by its food and non-food retail activities, as well as by fuel sales, which are ineligible activities under the terms of the taxonomy regulation.

Capital expenditure (CapEx)

Auchan Retail's eligible investment expenditure covers that relating to eligible activities (mainly the renovation of existing buildings), as well as individual capital expenditure not associated with an activity intended to be marketed (particularly equipment promoting energy sobriety).

Other investments are eligible for the European taxonomy, particularly those for the collection and sorting of non-hazardous waste.

Consequently, the share of eligible capital expenditure for Auchan Retail for the 2025 financial year is 50.5% out of a total capital expenditure of €927 million (gross investments of €583 million and right-of-use of €344 million). In 2024, Auchan Retail's share of eligible capital expenditure was 60.6%.

The alignment ratio (aligned investment expenditure as a percentage of eligible investment expenditure) came to 20.8% for 2025 (vs 14% in 2024).

The Group's own property investments, excluding land and car parks, and leased property meet the eligibility criteria.

The Group considers that investments in refrigeration equipment make a substantial contribution to mitigating climate change and are therefore eligible. They are included in the capital expenditure for the "Installation, maintenance and repair of energy-efficient equipment" activity (CCM7.3 CCA 7.3). The alignment of this expenditure is therefore examined on the basis of technical criteria specific to this activity, especially the energy classes to which the equipment refers.

The ratios are shown in the table below:

Capital expenditure	Auchan Retail	
	31/12/2025	31/12/2024
Eligibility ratio (as a percentage of investment expenditure)	50.5 %	60.6%
Alignment ratio (as a percentage of investment expenditure)	10.5 %	8.5%
Alignment ratio (as a percentage of eligible investment expenditures)	20.8 %	14.0%

Operating expenses (OpEx)

Auchan Retail's eligible operating expenses mainly relate to building maintenance and repairs.

Operating expenses as defined by the Taxonomy regulation (i.e. €413 million) are insignificant compared with the total operating expenses shown in Auchan Retail's consolidated income statement (€2,099 million). As a result, this indicator is not presented, as it is not relevant to Auchan Retail's activities.

Outlooks

The climate plan and the implementation of the action leverage points identified to achieve Auchan Retail's carbon footprint reduction targets (see chapter on ESRS E1) should contribute to increasing the proportion of capital expenditure aligned with the objective of adapting to climate change.

— DETAILED TABLES OF ELIGIBLE ACTIVITIES

The following tables set out the eligibility and alignment ratios for the activities carried out by Auchan Retail:

Financial year N	2025		Substantial contribution criteria									DNSH				Share of Revenues aligned with taxonomy (A.1) or	
	Code (2)	Revenue (3)	Proportion of revenue for year N (4)	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems		Minimum guarantees
A. ACTIVITIES ELIGIBLE FOR TAXONOMY																	
A.1 ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (ALIGNED WITH THE TAXONOMY)																	
Collection and transport of source-separated non-hazardous waste	CCM 5.5 CE 2.3	35	0.11 %	0%	Y	N/EL	Y	N/EL	N/EL	0	0	N/A	0	0	N/A	0	0.1%
TOTAL REVENUE from environmentally sustainable activities (aligned with the taxonomy)		35	0.1 %														0.1 %
A.2 ACTIVITIES NOT ALIGNED WITH THE TAXONOMY																	
Acquisition and ownership of buildings	CCM 7.7	60	0.19 %														
Income from activities eligible for the taxonomy but not environmentally sustainable (not aligned with the taxonomy)		60	0.19 %														
A. Income from activities eligible for the taxonomy (A1+A2)		94	0.29 %														
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																	
Income from activities not eligible for the taxonomy		32,048	99.7 %														
TOTAL INCOME		32,142	100%														

Economic activities (1)	Code (2)	CAPEX (3)	Share of CAPEX, current year (4)	Substantial contribution criteria								DNSH				Share of CAPEX, previous year (1)	Activity category enabling (19)	Activity category transitional (20)
				Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)			
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																		
A.1 ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (ALIGNED WITH THE TAXONOMY)																		
Collection and transport of source-separated non-hazardous waste	CCM 5.5 CCA 5.5 CE 2.3	2	0%	YES	YES	N/EL	N/EL	YES	N/EL	YES	N/EL	YES	YES	YES	N/EL	YES	0%	
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	27	3%	YES	YES	N/EL	N/EL	YES	N/EL	YES	YES	YES	YES	YES	N/EL	YES	1%	T
Installation, maintenance and repair of energy-efficient equipment	CCM 7.3 CCA 7.3	56	6%	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	YES	N/EL	YES	N/EL	N/EL	YES	6%	H
Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)	CCM 7.4 CCA 7.4	5	1%	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	1%	H
Installation, maintenance and repair of instruments and systems for measuring, regulating and monitoring the energy performance of buildings.	CCM 7.5 CCA 7.5	3	0%	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	0%	H
Installation, maintenance and repair of photovoltaic panels	CCM 7.6 CCA 7.6	5.4	1%	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	1%	H
Total CapEx for environmentally sustainable activities (aligned with the taxonomy)		97	11 %														8 %	
Of which enabling		69	7%	7%	7%	0%	0%	0%	0%	YES	YES	N/EL	N/EL	N/EL	N/EL	YES	7%	H
Of which temporary		27	3%	3%	3%	0%	0%	0%	0%	YES	YES	YES	YES	YES	N/EL	YES	1%	T
A.2 ACTIVITIES ELIGIBLE FOR THE TAXONOMY BUT NOT ENVIRONMENTALLY SUSTAINABLE (NOT ALIGNED WITH THE TAXONOMY)																		
Collection and transport of source-separated non-hazardous waste	CCM 5.5 CCA 5.5 CE 2.3	1	0%														0%	
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	35	4%														8%	
Installation, maintenance and repair of energy-efficient equipment	CCM 7.3 CCA 7.3	11	1%														2%	
Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	324	35%														41%	
Capex for activities eligible for the taxonomy but not environmentally sustainable (not aligned with the TAXONOMY)		371	40 %														52 %	
A. CAPEX for taxonomy-eligible activities (A1+A2)		468	51 %														61 %	
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																		
CapEx for activities not eligible for the taxonomy		458	49 %														39 %	
TOTAL		927	100%														100%	

Share of CapEx/Total CapEx	Aligned with the taxonomy by goal	Eligible for taxonomy by goal
CCM (Climate Change Mitigation)	10.5 %	50.5 %
CCA (Climate Change Adaptation)	10.5 %	50.5 %
WTR (water and marine resources)	N/A	N/A
CE (Circular Economy)	2.9%	2.9%
PPC (Pollution Prevention and Control)	N/A	N/A
BIO (biodiversity and ecosystems)	N/A	N/A

Financial year N	2025		Substantial contribution criteria													DNSH			
Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, current year (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum guarantees (17)	Share of OpEx aligned with the taxonomy (A.1) or eligible (A.2) for the taxonomy, previous year (18)	Activity category enabling (19)	Activity category transitional (20)
A. ACTIVITIES ELIGIBLE FOR THE TAXONOMY																			
A.1 ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (ALIGNED WITH THE TAXONOMY)																			
OpEx for environmentally sustainable activities (in line with the taxonomy)		0	0%															0	
Of which enabling		0	0%															0	H
Of which temporary		0	0%															0	T
A.2 ACTIVITIES ELIGIBLE FOR THE TAXONOMY BUT NOT ENVIRONMENTALLY SUSTAINABLE (NOT ALIGNED WITH THE TAXONOMY)																			
OpEx of activities eligible for the taxonomy but not environmentally sustainable (not aligned with the TAXONOMY)		0	0%																
A. OpEx for taxonomy-eligible activities (A1+A2)		0	0%																
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY																			
OpEx for activities not eligible for the taxonomy		413	100%																
TOTAL		413	100%																

Share of Opex/Total OpEx	Aligned with the taxonomy by goal	Eligible for taxonomy by goal
CCM (Climate Change Mitigation)	0%	0%
CCA (Climate Change Adaptation)	0%	0%
WTR (water and marine resources)	N/A	N/A
CE (Circular Economy)	0%	0%
PPC (Pollution Prevention and Control)	N/A	N/A
BIO (biodiversity and ecosystems)	N/A	N/A

3.2 POLLUTION [E2]

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This section of the sustainability statement describes the company's contribution to pollution (air, water, soil) in terms of its material impacts. It also includes the material risks and opportunities associated with the company's impacts and dependencies on pollution on the one hand and the prevention, control, elimination or reduction of pollution – including when this results from the application of regulations – as well as the company's management in this area on the other hand.

The ESRS E2 standard covers the following subjects:

- Air, water and soil pollution;
- Pollution of living organisms and food resources;
- Microplastics;
- Substances of concern and very high concern;
- Dependence on ecosystem services.

Strategy

3.2.1 [E2.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

3.2.1.1 Material pollution impacts, risks and opportunities ^{2.46.E2.1}

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following a comprehensive review of the rating of impacts, risks and opportunities relating to pollution, it was found that no significant changes had occurred compared with the previous reference period. The evaluation framework remains relevant.^{2.48.g}

— POLLUTION LINKED TO THE AUCHAN RETAIL SITES

IRO 2.46	<ul style="list-style-type: none"> Actual long-term negative impact on ecosystems, air, soil and water quality due to various types of pollution (E2-01-IN) Risk of loss of appeal or market share due to pollution caused by business activities. (E2-07-RI)
Time horizon	Medium and long term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Given its business activity, Auchan Retail has an actual long-term negative environmental impact related to fuel distribution and the associated mining activity. These activities can pollute the air, water and soil, even degrading the quality of neighbouring water supplies, damaging human health and harming flora and fauna. By strictly complying with regulations, introducing regular monitoring procedures and deploying corrective measures, we can identify potential sources of pollution as quickly as possible and limit the impact caused.</p> <p>Increased media coverage of environmental issues also accentuates the reputational risk for companies. Inadequate consideration of the impacts of pollution, whether it is air, water or other types of pollution, can lead to a deterioration in the company's brand image and a loss of appeal or market share.</p>
Business management capabilities 2.48.f	Auchan Retail has implemented audit procedures on assets and its service stations in particular. This led to the implementation of corrective actions such as the complete renovation of tanks and the replacement of pipework.
Related policies 2.65	<ul style="list-style-type: none"> Service station register (E2-AR-05-PO)
Related actions 2.68	<ul style="list-style-type: none"> Audits and diagnostic assessments of soil pollution at Auchan Retail service stations and renovation work (E2-AR-03-AC)
Related targets 2.80	Not disclosed

— POLLUTION LINKED TO PRODUCTS

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Actual long-term negative impact on ecosystems, air, soil and water quality due to various types of pollution (E2-01-IN) • Risk of loss of appeal or market share due to pollution caused by business activities. (E2-07-RI) • Regulatory risk associated with consumer exposure to pollutants in marketed products which could have financial consequences for the company (E2-06-RI) • Opportunity to diversify by deploying an alternative range without controversial products that could contribute to the development of the business and an increase in revenue (E2-08-OP)
<p>Time horizon</p>	<p>Short, medium and long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail has an actual long-term negative environmental impact linked to sourcing activities, especially agriculture and mining. These activities can pollute the air, water and soil, even degrading the quality of neighbouring water supplies, damaging human health and harming flora and fauna. Strict compliance with regulations, the implementation of regular control procedures and the deployment of corrective actions enable potential sources of pollution to be identified as quickly as possible and their impact to be limited.</p> <p>Auchan Retail is also exposed to a regulatory risk linked to the potential presence of polluting substances in the products sold which could have negative effects on consumer health and financial consequences for the company. This exposure results from the complexity of monitoring the environmental compliance of suppliers, particularly in countries where legislation is less strict than in France. The large number of suppliers makes it difficult to systematically check compliance with applicable standards. This risk is set to increase in the short and medium term, given the tightening of regulations and the expectations of civil society.</p> <p>At the same time, this issue represents a diversification opportunity for Auchan Retail. Developing an alternative range without controversial products — particularly through ranges from organic farming, the filieres Auchan Grow the Good or meeting specific consumer expectations — is a means of differentiation and value creation that is consistent with the company's strategy to align itself with new societal and environmental expectations.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail's management capacity varies depending on the type of products involved. For Auchan-branded products, the company has direct operational control with internal verification systems managed by Auchan Retail. More specifically, food Filieres Auchan Grow the Good are also managed using mandatory caps (pesticides, antibiotics, etc.) to limit their environmental impact. For national brand products, control is limited to the selection of suppliers and quality control, which restricts control of the risk associated with the possible presence of polluting substances.</p> <p>Managing these risks relies on the mechanisms already in place to develop the diversification opportunity described above, particularly through the changes made to the range to include responsible and unique products.</p> <p>This management capacity is supported by the company's CSR strategy, structured around its three pillars – Food, People, Planet – which allow for the gradual integration of social, societal and environmental issues into its commercial offer.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Auchan Retail Quality Commitments Guidelines (E2-AR-01-PO) • Auchan Retail's Filieres Auchan Grow the Good (E2-AR-02-PO) • Policy regarding prohibited and controversial substances ("Blacklist") (E2-AR-05-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Annual assessment of the Filieres Auchan Grow the Good (E2-AR-04-AC) • Meeting of a Scientific Committee (E2-AR-02-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • Development of Filieres Auchan Grow the Good (E2-AR-01-CI)

Impact, risk and opportunity management

3.2.2 [E2-1] Policies related to pollution

3.2.2.1 Policies for managing material impacts, risks and opportunities in the prevention and control of pollution ^{E2.14.1}

Each material IRO is covered by a policy. ^{E2.14.MDR-P.62.1}

Datapoint **2.65.d** of ESRS 2 (third party standards or initiatives, if any, that the company undertakes to comply with throughout the implementation of the policy) is not included in the paragraphs below describing the company's policies. Auchan Retail understands that the third-party standards and initiatives in question are neither mandatory legislative nor regulatory texts, but rather non-binding instruments that companies can use on a voluntary basis. However, Auchan Retail has made no formal commitment to comply with such standards or third-party initiatives.

Several environmental policies of Auchan Retail structure the framework for managing impacts related to pollution, product quality and supply practices. They aim to prevent damage to ecosystems, control regulatory risks and promote a more responsible product range.

These policies focus on four complementary areas:

- Controlling substances of concern through the Quality Commitment Guidelines (**E2-AR-01-PO**) which governs the composition and conformity of products;
- The development of sustainable and traceable supply chains through the Filieres Grow the Good policy (**E2-AR-02-PO**) which improves collaboration with suppliers and producers;
- The prevention of chemical pollution via the policy on Banned and Controversial Substances ("black list", **E2-AR-03-PO**) which sets out the associated exclusions and controls;
- Operational control of direct environmental risks, especially through the Service Station Register (**E2-AR-05-PO**) which guarantees the compliance of sites at risk from hydrocarbons.

Taken together, these measures form a coherent foundation for prevention, monitoring and control, integrated into the company's environmental strategy.

Auchan Retail's Quality and CSR Department, via the International Quality Strategic Committee, is responsible for steering these policies (**E2-AR-01-PO; E2-AR-02-PO; E2-AR-03-PO**) while the Quality Departments in the subsidiaries ensure their operational implementation. ^{2.65.c} This approach contributes to preventing potential negative impacts on ecosystems, air, water and soil quality (E2-01-IN), controlling regulatory risks related to product compliance (E2-06-RI), reducing the risk of loss of commercial attractiveness (E2-07-RI) and creating diversification opportunities through the development of offers without controversial substances (E2-08-OP) ^{2.65.s}

— Auchan Retail Quality Commitments Guidelines (**E2-AR-01-PO**) ^{2.65}

The Quality Commitments Guidelines defines the international basis of Auchan Retail's quality criteria and provides a framework for managing the impacts and risks associated with chemical pollution and substances of concern in the products sold. It specifies the requirements applicable to Auchan-branded products, whether developed by suppliers or manufactured in-store, as well as to referenced national brand products. In particular, it covers composition, banned or restricted substances, health management plans, quality audits and warning systems. The Guidelines take into account the pollutants identified in the internal blacklist, including certain substances of concern or extremely high concern under the terms of the REACH regulation, such as microplastics, PFAS and bisphenol. ^{2.65.a}

The scope covers Auchan-branded products, both food and non-food, with particular consideration for the Drugstore-Perfumery-Hygiene (DPH) categories and non-food products subject to REACH regulations or presenting a pollution risk by their nature (cleaning, gardening, automotive products, insecticides, herbicides, etc.). ^{2.65.b} Its implementation involves suppliers, responsible for formulations and compliance as well as product managers, brand managers and quality engineers from Auchan Retail, who are responsible for identifying risky substances, evaluating alternative substitutes and monitoring associated action plans. The Guidelines applies to all the countries in which the company operates and sources its products.

Responsibility for this policy lies with Auchan Retail's Quality and CSR Department, which is responsible for defining, disseminating and monitoring it operationally. ^{2.65.c} During its development, the Product Department, in charge of regional, national and international sourcing and purchasing, was consulted as well as business managers, buyers and site directors with a product leadership role, in order to ensure consistency between quality requirements and supply practices. ^{2.65.e} The Guidelines are distributed to the executive management and Quality and CSR departments of Auchan Retail subsidiaries, then shared locally with the Product departments to ensure consistent implementation throughout the network. ^{2.65.f}

— Auchan Retail's Filieres Auchan Grow the Good (E2-AR-02-PO)^{2.65}

Auchan Retail has structured the "Filieres Auchan Grow the Good" policy in order to boost the sustainability, traceability and environmental performance of its supplies.

Auchan's responsible sourcing programmes are based on four complementary pillars:

1. Consumer satisfaction;
2. Environmental impact;
3. Social consequences;
4. Economic performance.

Their aim is to ensure the control and continuous improvement of practices throughout the value chain. An internal assessment grid, which is updated annually, is used to measure the maturity level of each sector on a scale of 1 to 5. Levels 1 and 2 guarantee the security and control of supply volumes and the quality of raw materials, while levels 3 to 5 give access to the "Responsible supply chain" certification according to three grades: Basic, Standard and Excellence. The achievement of the required level is based on verifiable elements such as contracts, audits, control plans and progress indicators.^{2.65.a}

In environmental terms, the policy provides a framework for measuring and reducing phytosanitary inputs (mandatory calculation of the Treatment Frequency Index - TFI), reducing water, energy and plastic consumption, and reducing the carbon footprint. It also includes a "GMO-free" guarantee, a reduction in the use of antibiotics and a ban on preventive treatments. Industry players within Auchan's networks are encouraged to promote biodiversity, agro-ecological practices and good environmental practices (HVE3 in France), to respect animal welfare and to control animal feed (without processed animal proteins, palm oil or pesticides, with optimised rations and guaranteed GMO-free produce).

The scope of application covers all Auchan-branded responsible channels in all the company's subsidiaries.^{2.65.b} Its implementation relies on the joint involvement of partner suppliers, quality engineers, product managers and purchasing teams, who are responsible for assessing compliance, monitoring action plans and formalising commitments with producers through contracts. The system is deployed and supervised by Auchan Retail's Quality and CSR Department via the Sector Committee.^{2.65.c} Each sector is regularly monitored with suppliers to measure progress made, although no full periodic grid verification process is planned at this stage.^{2.65.a}

The assessment grid was drawn up in consultation with the Quality managers in the countries where the sectors are based, in order to take into account the specific local features and characteristics of each product category.^{2.65.e} The associated rules and criteria are distributed to the Quality and Supply Chain Departments of each Auchan Retail subsidiary, then shared with the operational Purchasing and Quality teams involved in sourcing and supply chain management.^{2.65.f}

— Policy regarding prohibited and controversial substances ("black list") - (E2-AR-03-PO)^{2.65}

Auchan Retail has drawn up a specific policy on controversial substances, known as the "black list".

The policy defines a list of substances whose use is either prohibited or to be avoided wherever possible.^{2.65.a} This list includes 71 substances in 2025 (compared with 60 in 2024).

- 40 (vs 36 in 2024) banned substances, (including ingredients derived from GMOs, ionised ingredients, palm oil not certified as being linked to deforestation, azo dyes) and,
- 31 (vs 24 in 2024) substances to be avoided, such as certain colourings and fructose, for which alternatives are preferred.

Implementation of the policy is based on a more robust and complementary control system. This includes verification of supplier specifications, internal audits to assess compliance with requirements, and regular laboratory analyses of raw materials and finished products (including Auchan-branded products). The aim is to guarantee compliance with internal specifications and the absence of prohibited substances. The Quality department also monitors scientific and regulatory developments on an ongoing basis to keep the list of these substances up to date. In the event of non-compliance, appropriate corrective measures (product recall, withdrawal from sale, recipe modification) are systematically applied.^{2.65.a}

The policy requirements apply to all Auchan branded food products and the main raw materials used in manufacturing, in all countries where the company operates. For certain strategic sectors – such as plant, animal, fishery products, wood or palm oil – enhanced requirements have been integrated in order to prevent negative impacts on ecosystems and to promote the sustainability of supply chains.^{2.65.b}

During its development, particular attention was paid to the expectations of the key stakeholders.^{2.65.e} For consumers, the policy responds to the demand for safer and better quality products, reinforcing confidence in Auchan branded products. For suppliers, it defines clear and applicable requirements, making it easier to anticipate regulatory constraints and align production practices with the company's ambitions.

The policy is disseminated to the Product and Quality Management teams, who are responsible for its operational implementation, and integrated into contracts with the relevant suppliers and subcontractors to ensure its effective application across the entire value chain.^{2.65.f}

— **Service station register (E2-AR-05-PO)**^{2.65}

The service station register formalises the applicable operating rules and sets out the regulatory framework in force, the mandatory periodic inspections to be carried out, and the list of certificates and documents to be obtained and kept. It is a reference tool for operational teams, guaranteeing the traceability and compliance of fuel distribution operations. The controls are designed to prevent any accidental release of polluting substances, to maintain the safety of infrastructures and to limit the risks of contamination of natural environments (E2-01-IN), thereby limiting the risk of a loss of appeal associated with the pollution generated by the company (E2-07-RI).^{2.65.a}

The register applies to all service stations managed by Auchan Retail in France without excluding any geographical area or function.^{2.65.b} Its implementation is the responsibility of Auchan Retail's Technical Department, which is responsible for regulatory compliance and operational monitoring of the sites concerned.^{2.65.c} The register is based on the regulatory framework applicable to oil and gas activities, the aim of which is to prevent any incident likely to affect the environment or human health.^{2.65.e}

The policy is disseminated to all teams responsible for the operation and maintenance of service stations that have the corresponding procedures, control obligations and documentation.^{2.65.f}

3.2.2.2 Treatment of the mitigation of negative impacts related to air, water and soil pollution and substances of concern or very high concern ^{E2.15.A.1 - B+E2.15.A.2+E2.15.B.1 - B+E2.15.B.2}

The Quality Commitments Guidelines, the Filières Auchan Grow the Good criteria and the Service station register help to reduce the negative impact of air, water and soil pollution, and to gradually replace or reduce as far as possible the use of substances of concern or of very high concern.

3.2.2.3 Handling incident avoidance and emergency situations ^{E2.15.C.1- B + E2.15.C.2}

The Quality Commitment Guidelines defines a system for managing incidents in store and product recalls in the event of an alert. The Service station register formalises the periodic checks to be carried out to limit any pollution incidents, in accordance with the regulatory framework in force.

3.2.3 [E2-2] Actions and resources in relation to pollution

3.2.3.1 Pollution actions and resources allocated to their implementation ^{E2-16}

At least one action has been implemented for each material IRO. ^{E2.18.MDR-A.62.1}

Some datapoints required by the ESRS 2 standard are not included in the paragraphs below describing the company's actions, or are only partially included. Indeed, the elements of the datapoints **2.69.a to 2.69.c** (Financial or other resources) are not yet estimated as of the date of preparation of this sustainability statement.

The actions presented below are the operational translation of the Quality policy (**E2-AR-01-PO**), the Filières Auchan Grow the Good criteria (**E2-AR-02-PO**), the Prohibited and Controversial Substances policy (**E2-AR-03-PO**) and the Service Station Register (**E2-AR-05-PO**).^{2.65.2-5.}

They mobilise the internal teams (quality, technical, CSR) as well as external partners (scientific experts, suppliers, service providers).

Each action has a defined management framework, regular monitoring and performance indicators to measure its effectiveness and contribute to improving the compliance of the overall system for preventing and reducing pollution.^{2.68.e}

The key operational actions are as follows:

— **Meeting of a Scientific Committee (E2-AR-02-AC)**^{2.68}

The Scientific Committee makes the company's technical orientations more scientifically sound and constitutes an essential leverage point of governance to prevent negative impacts linked to risky substances and processes (E2-01-IN, E2-06-RI, E2-07-RI) while seizing on opportunities linked to the evolution of a more sustainable offer (E2-08-OP) and contributing to the reduction of health risks for consumers (S4-07-IN).^{2.68.a}

An advisory body made up of internal and external experts (recognised figures from scientific, academic and professional circles) selected according to the topics addressed^{2.68.a-b}, it assesses the issues of quality, food safety and CSR products, particularly through topics such as the "Good Food" policy, the plant-based nature of product ranges or the review of controversial substances. It contributes directly to the implementation of policies **E2-AR-01-PO**, **E2-AR-02-PO** and **E2-AR-03-PO**.^{2.65.2-5.}

Meeting at least once a year^{2.68.c} it is an ongoing action of governance and continuous improvement^{2.68.d-e} without any associated recourse mechanism.^{E2.2.19.}

— Annual assessment of the Filieres Auchan Grow the Good (E2-AR-04-AC)^{2.68}

Led by the Quality Department, the annual assessment of the Filieres Auchan Grow the Good is carried out using the internal assessment grid described in section 3.2.2. This is used to position each sector according to different levels of maturity and performance on a range of environmental, social and economic criteria.^{2.68.a-b} The grid takes into account the specific characteristics of each product category (fruits and vegetables, meats, dairy products, etc.), as well as the local requirements applicable in the subsidiaries.

The expected results consist of ensuring a comprehensive evaluation of the 1,323 active filieres Auchan by the end of 2025 (compared to 1,245 last year), to identify any gaps in relation to the required thresholds and to support the suppliers concerned in the implementation of improvement plans. This action contributes directly to the objective of controlling the impact of soil, water and air pollution (E2-01-IN), reducing regulatory and reputational risks (E2-06-RI, E2-07-RI, S4-08-RI), and preventing damage to consumer health (S4-07-IN). It also allows us to offer a product that meets the expectations of certain consumers who are attentive to the absence of controversial substances and products (E2-08-OP).^{2.68.a}

The stakeholders involved include the Quality and CSR Department, the heads of sectors in the subsidiaries, as well as partner suppliers participating in data collection, document verification and the implementation of corrective actions. The assessment grid is updated and distributed annually to the heads of sectors for application and monitoring in the subsidiaries concerned.^{2.68.e}

The action is classified as a reduction measure related to the ranking of mitigation measures,^{E2.19} as it contributes directly to avoiding or limiting the negative impacts associated with the use of chemical inputs or non-compliant agricultural and industrial practices. No appeal mechanism is applicable as the action is part of a prevention and internal management approach.^{2.68.d}

In 2025, the assessment grid was fully shared with all sector managers and integrated into the Group Quality reporting process, thereby ensuring a consistent approach to monitoring and certifying sectors.^{2.68.e} As a result, this annual assessment is a central leverage point in Auchan Retail's control and transparency strategy supporting the continuous improvement of the environmental and health performance of its products in line with the company's ambitions in terms of quality and sustainability.^{2.65.2-5.}

— Audits and diagnostic assessments of soil pollution at Auchan Retail service stations and renovation work (E2-AR-03-AC)^{2.68}

As part of the **E2-AR-05-PO** service station register, Auchan Retail is rolling out a structured programme of audits, assessments and renovation work aimed at preventing soil and groundwater pollution linked to the operations of its 325 service stations in France, Spain, Poland and Portugal (vs. 378 service stations in 2024), including 235 in France (vs. 272 in 2024) – classified as Installations Classées pour la Protection de l'Environnement (ICPE) ^{2.68.a-b}.

The actions taken include the following:

- Environmental diagnostics (state of the environment, leak-tightness of tanks and pipes),
- Immediate renovation work in the event of a fault,
- Four-yearly groundwater monitoring.

They make a direct contribution to preventing leaks, controlling environmental risks (E2-01-IN) and reducing incidents (an average of one per year). Led by the Technical Department and *Auchan Energie*, this action comes under the avoidance measure^{E2.19} and is part of a preventative approach with no recourse mechanism.^{2.68.d}

Operational results (stations audited, renovated, monitored) are consolidated annually. Operationally, the diagnostics and renovation campaign has yielded the following results:

- 71 service stations in France underwent periodic inspections as part of the ICPE in 2025;
- An additional 43 service stations underwent leak testing in 2025, compared to 44 service stations in 2024;
- 7 service stations were renovated in 2025 following audits;
- 57 service stations are now subject to groundwater monitoring every four years.

Other inspections have also been carried out by the DREAL and all points of non-compliance have been resolved.^{2.68.e}

Indicators and targets

3.2.4 [E2-3] Targets related to pollution

3.2.4.1 Time-bound and results-based pollution targets ^{E2.22.1}

The following two actions have their own specific objectives as presented in paragraph 3.2.3. However, in the absence of additional information concerning them, Auchan Retail has decided not to present them as targets under the terms of the ESRS standards.

- Meeting of a Scientific Committee (**E2-AR-02-AC**)
- Audits - Diagnostic assessments of the soil pollution at Auchan Retail France service stations and renovation work (**E2-AR-03-AC**)

Regarding the target below, certain information prescribed by the ESRS 2 standard, namely the scientific basis of the target^{2.80.g}, stakeholder participation in its definition^{2.80.h} and any changes that may have been made to this definition^{2.80.i} are not included in the table below because they are not applicable.

For the target presented below, certain information required by the ESRS 2 standard, namely the scientific basis for the target^{2.80.g}, the involvement of stakeholders in its definition^{2.80.h} and any changes in the target^(2.80.i) are not included in the table below as they are not applicable.

— DEVELOPMENT OF FILIERES AUCHAN GROW THE GOOD (E2-AR-01-CI)^{2.80}

(in %)	2024 reference	2025	Changes in relation to reference	2027 target
	2.80.b and d.	2.80j		2.80.b and .e
Development of the Filieres Auchan Grow the Good % of filiere revenue/food sales	2.8%	3.0 %	+0.2 pts	5 %

This target aims to strengthen the sustainability of Auchan Retail's food supplies by increasing the proportion of sales derived from the Filieres Auchan Grow the Good (**E2-AR-04-AC**). It contributes directly to the implementation of Auchan's Responsible Supply Chain policy (**E2-AR-02-PO**) and meets the company's goals in terms of quality, traceability and reducing pollution in its food products. The Filieres Auchan Grow the Good are also subject to the policy on prohibited substances and must comply with its specifications (**E2-AR-03-PO**)^{2.80.a}.

The aim is to increase the number of the Filieres Auchan Grow the Good in all subsidiaries, improve traceability, consolidate relations with local producers and guarantee the sustainability of agricultural expertise and local activities. In particular, sectors recognised as responsible must limit their environmental impact by reducing phytosanitary inputs, complying with lists of banned substances, controlling antibiotics and using more sustainable packaging.^{2.80.a}

The target covers all Auchan-branded food products and applies to all the company's subsidiaries.^{2.80.c} The stakeholders involved include producers, breeders, partner processors, end consumers and internal teams (purchasing, quality, CSR, marketing).

The assessment method is based on the internal rating grid for the Filieres Auchan Grow the Good, as set out in policy (**E2-AR-02-PO**)^{2.80.f}. This grid includes environmental, social and economic criteria, aligned with external benchmarks (HVE3, local certifications, European regulations). Progress towards achieving the target is monitored annually by the International Quality Department, in conjunction with the CSR Department and subsidiary management teams, as part of the Group Quality reporting process.

By 2025, the results show a steady increase in the number of certified sectors confirming the effectiveness of the scheme. The tracking indicator, calculated as the ratio of sales from responsible channels to total food sales, is verified and consolidated on an annual basis.

Environmental target tracking is incorporated into Auchan Retail's overall management system. The progress made is monitored on a consolidated annual basis as part of the Group's Quality and CSR reporting, under the supervision of the International Quality Department.^{2.80} This system is used to assess the performance of actions and their contribution to the objectives set out in the associated policies.^{2.65} The results obtained also feed into the environmental performance indicators presented below, which we use to assess the operational implementation and effectiveness of the measures deployed.^{2.70}

3.2.4.2 Target areas and optional nature of Target ^{E2.23.a. - E2.23.b - E2.23.c - E2.23.d - E2-25}

The target presented in paragraph 3.2.4.1. indirectly concerns the prevention and control of air pollutants, discharges into water, soil pollution, their respective specific loads, as well as substances of concern and of very high concern.

3.2.5 [E2-4] Pollution of air, water and soil

3.2.5.1 Consolidated amount of each pollutant released into the air, water and soil and listed in Annex II to Regulation (EC) No 166/2006 of the European Parliament and of the Council (European Register of Pollutant Releases and Transfers, "E-PRTR Regulation"), with the exception of published GHG emissions ^{E2.28.A}

Auchan Retail has given up on disclosing this year the indicators relating to the quantity of pollutants released into the air, water and soil, appearing in Annex II of Regulation (EC) No 166/2006 of the European Parliament and Council. An action plan is being developed to measure this data in future years, particularly with regard to the pollution that can be generated by service stations. This data is not directly measurable and needs to be subject to more detailed calculation methodologies.

3.2.5.2 Consolidated amount [mass] of microplastics generated or used by the company ^{E2.28.B}

Auchan Retail has decided not to publish the indicator relating to the use of microplastics for this financial year in the absence of a reliable and comprehensive methodology. An action plan is being drawn up to measure this data in the coming years, particularly with regard to the use of microplastics in Auchan brand non-food products (cosmetics, detergents, etc.). This data is not directly measurable and needs to be subject to more detailed calculation methodologies.

The quantity of microplastics generated by Auchan Retail, whose scope of measurement is limited to Auchan's own-brand clothing and footwear, is 4.8 tonnes, compared with 4.4 tonnes in 2024. The company intends to gradually extend this scope as data and calculation methods become more reliable.

3.2.5.3 Their evolution over time ^{E2.30.a.1}

The quantity of microplastics increased by 8% compared with the previous year. This was mainly due to an increase in the sales of textile products. In fact, the quantity of microplastics emitted by textile products in relation to the number of items sold fell by 13% between 2025 and 2024, demonstrating an improvement in this area.

3.2.5.4 Measurement methods ^{E2.30.b.1}

1. Pollutants

- As mentioned in paragraph 3.2.5.1., in the absence of reliable data, Auchan Retail is not publishing this information. The company is working on an action plan to meet this datapoint in the coming years. An initial area has been identified, namely water and soil pollution from service stations. If preventive and corrective policies, and actions (**E2-AR-05-PO**, **E2-AR-03-AC**) are associated with these risks, the complexity of measuring the pollution generated by any incidents remains very complex. Furthermore, at the date of publication of this sustainability statement, Auchan Retail did not have sufficiently precise analyses to present a reliable quantity.

2. Microplastics

- The product categories identified as being material with regard to microplastic pollution — and which have therefore been the subject of a feasibility analysis of an associated tonnage calculation — are as follows: Auchan textile brands (including clothing and household linen) for microplastics generated via wear and tear in use down the value chain.
- Cosmetics and detergents (Drugstore-Perfumery-Hygiene or DPH category), for the microplastics used in the composition of upstream products.

For the current financial year, in the absence of verified methodologies on which to rely, Auchan Retail only publishes an estimated value of microplastics generated, and refrains from publishing a quantity of microplastics used.

- For textile products (microplastics generated), a distinction needs to be made between clothing and interior decoration products.
 - Clothing: Auchan Retail relied on a meta-analysis carried out by the Plastic Leak Project (PLP - a public/private initiative to develop scientific methodologies for plastics), shared by Quantis and EA, which provides an estimate based on product washing cycles. On the basis of this study, a calculation was made to determine the quantity of material discharged during washing cycles:

Mass of synthetic microfibrils lost during the life cycle of the textile = number of washes* mass of fibres lost per wash per kg of textile* mass of textiles.

Auchan Retail used an average of 20 washes and a lost fibre mass of 46 mg/kg/wash, the average value suggested by the meta-analysis.

Auchan Retail has used the product reference database to identify references containing synthetic materials (polyester, polyamide, acrylic), to which a ratio has been applied giving the estimated average proportion of synthetic materials per product category. By cross-referencing sales data, Auchan Retail calculates the mass of synthetics placed on the market, and ultimately an estimate of the mass of microplastics generated.

The scope was limited to purchases from suppliers of Auchan-branded products in the absence of comprehensive composition data from national brands and the company's reduced influence over them. The subsidiaries covered do not include Russia or Côte d'Ivoire, as they are not supplied by Auchan Retail's Products Department.

- Textile products for interior decoration (sheets, towels, etc.). The data collected by Auchan for this area is less accurate than for clothing and still requires significant qualitative improvement. These products are therefore not included in the calculations for this reporting exercise.

- For DPH products (used microplastics), no reliable and exhaustive methodology has been defined for 2025. Work is underway with a view to publication in the next financial year. A survey of suppliers was set up by the Quality department, but it was difficult to define microplastics.

An action plan has been drawn up and supervised by the Quality department, to meet the deadlines set by European regulations 2023/2055 (ban on the marketing of microplastic substances, on their own or in a mixture, in a concentration equal to or greater than 0.01% in mass). Reporting on this category is planned from 2027, according to the deadlines set by this regulation.

The elements reported will provide the initial framework for defining and measuring microplastic and the associated action plan. However, it will first be necessary to establish with industry experts whether the calculation method is based on a pollution factor.^{E2.AR26.d} or subject to an estimate^{E2.AR26.e}, according to the standard's quantification methods. To date, the experts contacted have been unable to provide Auchan Retail with a market-standard pollution factor for calculating microplastics.

3.2.5.5 Data collection processes used for pollution accounting and reporting, including type of data required and sources of information ^{E2.30.c.1}

The data needed to calculate the quantity of microplastics generated is collected directly at corporate level with the support of the International Products Division (DPW), which develops Auchan-brand products. They come from:

- Sales data for textile products by the International Products Division;
- Data on product characteristics from product reference systems.

As mentioned in the previous paragraph, the other areas are not subject to a calculation in 2025.

3.2.5.6 Reasons for choosing a method other than direct measurement to quantify emissions, and basis for estimates ^{E2.31.c.1}

In the absence of reliable measurement methodologies, and because most microplastics are generated during product use, Auchan Retail relies on a methodology derived from a meta-analysis to estimate the figure (see paragraph 3.2.5.4.).

3.2.6 [E2-5] Substances of high and very high concern

3.2.6.1 Substances of concern generated or used during production, or purchased, and those leaving the company's facilities in the form of emissions, discharges or products, or in products or as part of services ^{E2.34.}

The total quantities of substances of concern generated, used or purchased by Auchan Retail, or leaving its facilities, are not available: unlike substances of very high concern, which are defined in the REACH regulation, the company is not aware of any precise list of substances of concern. Work is currently in progress to compile an inventory of these assets with a view to including them in our reporting in future financial years.

3.2.6.2 Substances of very high concern generated or used during production or purchased and those leaving the company's facilities in the form of emissions, discharges or products, or in products or as part of services ^{E2.35.1 E2.35.2}

The quantification of a mass of substances of very high concern is not published in this sustainability statement. The data used in the calculation, in particular the composition of products in substances of very high concern, is collected via a declaration process from suppliers, although the latter are under no obligation to share their formulations. The information retrieved is therefore not sufficiently reliable, either in terms of comprehensive nature or accuracy.

Auchan Retail has carried out an initial calculation to assess the materiality of this matter on a limited perimeter, that of purchases from suppliers of non-food Auchan-brand products, where the work to improve the reliability of the data is most complete. Preliminary results suggest that the mass of substances of very high concern is low, indicating that the risk associated with this matter appears to be under control despite the uncertainty in the data provided by suppliers. The list of substances associated with the REACH regulation is regularly monitored by the Product and Quality Departments. The absence of substances of very high concern is particularly verified in food products (see **E2-AR-01-PO**). The Auchan Group, in coordination with its suppliers, is planning to step up its efforts in this area over the coming years.

3.2.7 [E2-6] Anticipated financial impact of material pollution risks and opportunities

The anticipated financial impact of the company's material risks and opportunities related to pollution have not yet been estimated. This assessment will be carried out over the coming years.

3.3 WATER AND MARINE RESOURCES [E3]

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This section of the sustainability statement concerns the company's impact on water resources. It includes the company's plans and ability to adapt its strategy and business model in line with the promotion of sustainable water use, based both on the long-term protection of available resources and freshwater ecosystems and, for marine environments, on the commitments described in section 3.4 on biodiversity.

The ESRS E3 standard covers the following topics in particular:

- the impacts, risks and opportunities associated with water resources and their interaction with the company's strategy and business model;
- the policies adopted, the actions implemented (ISO 46001 certification, reduction in water consumption, etc.) and the associated goals;
- assessment and monitoring, in particular *via* performance indicators (KPIs) and tools such as Aqueduct;
- awareness-raising, employee training and communication mechanisms to promote responsible water management;
- the measures planned to repair and manage the negative impacts on water resources.

Strategy

3.3.1 [E3.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

3.3.1.1 Impacts, risks and opportunities relating to water and marine resources^{E3.1}

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following an exhaustive review of the rating of impacts, risks and opportunities, it was found that no significant changes had occurred in relation to the previous reporting period. The assessment framework remains relevant.^{2.48.g}

— WATER MANAGEMENT IN THE UPSTREAM CHAIN:

IRO 2.46	<ul style="list-style-type: none"> Actual negative impact of the subsidiaries' activities contributing to the depletion of water resources, primarily upstream at the supplier level (E3-01-IN) Economic risk linked to the decline in the availability and quality of water needed for agricultural production (E3-03-RI)
Time horizon	Medium term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Auchan Retail's impacts on water resources are mainly upstream in its value chain at the level of agricultural suppliers whose activities require significant water use.</p> <p>The availability of water resources is an essential factor in ensuring the continuity of these activities. A scarcity or degradation of this resource is likely to disrupt agricultural processes, weaken supply and generate indirect economic consequences for the company. These effects are envisaged for the medium term.</p> <p>Addressing this issue is part of Auchan Retail's strategy to improve the sustainability and resilience of its supply chain in line with the company's commitments to preserving natural resources and managing environmental impacts responsibly.</p>
Business management capabilities 2.48.f	<p>Auchan Retail has identified the key ecosystem services associated with its activities, grouped into three categories: supply, support and regulation. Thanks to this analysis, presented in section 3.3.3, the company has a better understanding of its vulnerabilities and can prepare future action plans.</p> <p>Initially, Auchan Retail is implementing actions aimed at measuring and then reducing its own water consumption, particularly in its stores, distribution centres and offices, while also limiting chemical discharges and eutrophication phenomena. These actions help the company to make better use of water resources.</p> <p>Water consumption in the upstream value chain, associated with agricultural production, will be addressed in the coming years.</p>
Related policies 2.65	Not disclosed
Related actions 2.68	Not disclosed
Related targets 2.80	Not disclosed

— WATER MANAGEMENT ON DIRECT OPERATIONS:

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential negative environmental impact linked to increased water stress caused by the company's activity (E3-02-IN)
<p>Time horizon</p>	<p>Medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Water use at sites operated (managed or owned) by the company can contribute to increased water stress in certain regions. Auchan Retail is in a phase of data collection and with a view to mitigating this impact. The next step will be to use this data to develop adaptation plans that are aligned with the company's strategy and business model. The estimated time horizon for the impacts is medium term.</p>
<p>Business management capabilities 2.48.f</p>	<p>Most of the water used by stores, logistics sites and galleries comes from municipal networks. Some sites also have rainwater recovery tanks and ponds for cleaning floors, sanitary facilities and watering green spaces.</p> <p>On the other hand, water-saving equipment is systematically installed on new projects. Auchan Retail is gradually equipping stores with so-called "smart" meters which automatically provide real-time data on consumption. This allows us to report any anomalies to the technical teams and make billing more reliable <i>using</i> meter readings.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Water Policy (E3-AR-01-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Reducing water consumption in stores, logistics centres and offices (E3-AR-01-AC) • Raising awareness and training on the importance of reducing water consumption (E3-AR-02-AC) • ISO 46001:2019 certification (E3-AR-04-AC) • Installation of connected water meters and monitoring of consumption (E3-AR-05-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • 100% of subsidiaries to be ISO 46001:2019 certified by 2027 (E3-AR-04-CI) • 100% of stores equipped with connected water meters by 2027 (E3-AR-05-CI)

— FISHERY RESOURCES

As part of its supply chain, Auchan Retail identifies and monitors its impacts, risks and opportunities relating to the exploitation of fishery resources. This information is set out in section 3.4.1 dedicated to the impacts, risks and opportunities associated with preserving biodiversity and ecosystems.

Impact, risk and opportunity management

3.3.2 [E3-1] Policies related to water and marine resources

For a company like Auchan Retail, the potential pressures on water vary according to the type of site:

- **sanitary needs and human nutrition**, mainly requiring drinking water;
- **operational activities** — storage, food and non-food distribution, washing, workshop hygiene and cleaning of premises generating concentrated effluents;
- **outdoor spaces** - impermeable roads and parking areas that can cause flooding in the event of heavy rain.

Aware of these challenges, in 2024 Auchan Retail adopted a Water policy focused on actual estate infrastructures and aimed at several goals:

- **Reducing water consumption** by optimising its use in stores, distribution centres and offices;
- **Raising awareness among workforce and customers** of the need to conserve water resources;
- **Proactive management of water-related risks**, including local shortages and regulatory changes;

- **Wastewater treatment and recycling**, thanks to high-performance systems and precise monitoring of the volume treated in cubic metres;
- **Targeted reduction in areas at risk from water**, using measures tailored to the company's own operations.

Its implementation relies on three resources:

1. Human resources

- Updating job descriptions for water and energy managers.
- Introduction of comprehensive training and e-learning modules accessible to all workforce.

2. Material and financial resources

- Installation of smart connected water meters.
- Connection with control platforms to monitor water consumption in all subsidiaries.

3. Prescriptive resources

- Preparing the Auchan Retail subsidiaries concerned for ISO 46001:2019 certification in all subsidiaries.

3.3.2.1 Policies adopted to manage IRO related to water and marine resources ^{E3.11.1}

The following policy does not cover the following IRO^{2.62}:

- Actual negative impact of the subsidiaries' activities contributing to the depletion of water resources, primarily upstream at the supplier level (E3-01-IN);
- Economic risk linked to the decline in the availability and quality of water needed for agricultural production (E3-03-RI).

Auchan Retail recognises the complex nature of water management in its agricultural value chain, due to the diversity of suppliers and supply areas. If specific policies exist for marine resources (fishing and aquaculture), as set out in section 3.4, water management in the agricultural sector is still being analysed and targeted actions are being developed.

— Water Policy (E3-AR-01-PO)^{2.65}

Within the scope of its operations, and taking into account the identified impacts and risks related to water resource availability, local water pressure and the increasing regulatory requirements for sustainable water management, Auchan Retail is implementing a Water Policy (**E3-AR-01-PO**). This aims to prevent potential negative impacts associated with excessive withdrawals and discharges of wastewater, to optimise consumption in its activities and to ensure responsible and measurable management of the resource (E3-02-IN) in accordance with the ISO 46001:2019 standard.

The policy structures the governance and management of water management within the company. It defines the applicable principles, associated responsibilities and monitoring mechanisms designed to ensure regulatory compliance, operational efficiency and continuous improvement.^{2.65.a.}

The scope of the Water Policy covers all of Auchan Retail's own operations, including stores, warehouses, offices and new integrated sites in all the areas where the company operates. This scope also includes sites located in areas exposed to high water stress with no operational sites excluded from the policy at this stage. The gradual extension of the policy to the upstream and downstream value chains is envisaged in the medium term. Each subsidiary concerned draws up a multi-year water action plan, setting out its pathway towards the ISO 46001:2019 certification.^{2.65.b + E3.13.1}

Monitoring is carried out by the Corporate Technical Department, on the basis of consolidated indicators and quarterly feedback from subsidiaries. The data is reviewed annually to assess performances, identify gaps and update action plans. Each subsidiary appoints a local Water manager with a hierarchical link to the Corporate Technical Department to ensure that it is applied consistently and can be audited.^{2.65.a, 2.65.c.}

The company's ambition is to obtain ISO 46001: 2019 certification for all subsidiaries by 2027, thereby ensuring a standardised and robust approach to water performance.^{2.65.d.}

The policy was developed jointly by the Technical and CSR Departments based on the results of the 2024 double materiality analysis, incorporating the main impacts, risks and opportunities related to water resources and in consultation with the company's internal stakeholders.^{2.65.e.}

The policy's structuring elements, compiled in the Water Guide, have been made available to internal and external stakeholders upon request since 1st January 2025. The complete policy is distributed to the workforce concerned to ensure that it is adopted uniformly throughout the Auchan Retail network.^{2.65.f.}

3.3.2.2 Content of policy on water resources: consumption, discharges and areas at risk ^{E3.12.}

As part of its Water Policy (**E3-AR-01-PO**), Auchan Retail has taken several steps to control the use of water resources in its own operations. These initiatives focus in particular on reducing consumption, improving the monitoring of usage and gradually integrating tools to manage and prevent water-related impacts. ^{E3.12.A.I.1}

The Water Policy provides for the implementation of initiatives designed to contribute to a more efficient use of water in stores, offices and distribution centres. These initiatives include the gradual roll-out of connected water meters and monitoring platforms to improve knowledge of consumption and facilitate the identification of discrepancies or opportunities for optimisation (**E3-AR-05-AC**) as well as training and awareness-raising initiatives for the employees concerned to support the adoption of responsible water management practices (**E3-AR-02-AC**). Auchan Retail has also launched a process to prepare for the ISO 46001:2019 certification (**E3-AR-04-AC**) with the aim of structuring a water management system within its subsidiaries. These actions are detailed in paragraph 3.3.3.) ^{E3.12.A.I.1 + E3.12.A.II.1}

The Water Policy is also part of an approach designed to improve control of the potential impact of wastewater discharges and wastewater quality within the scope of the Group's own operations. Preparation for the ISO 46001:2019 certification includes certain requirements that contribute to the prevention and reduction of water-related pollution. Issues relating to water pollution and other environmental issues are discussed in more detail in section 3.2.3. of this sustainability statement. ^{E3.12.A.III}

Auchan Retail has undertaken work to better identify sites located in areas exposed to high water stress in order to

adapt the management of water consumption in these situations. The identification of at-risk areas is based in particular on the use of the World Resources Institute's Aqueduct tools which offer mapped analyses of water-related risks (water stress, drought, flooding). ^{E3.12.C.1}

Since 2024, the in-house *Autonomie Énergétique* (energy autonomy) project dedicated to monitoring the energy consumption of buildings (see section 3.1.5.), will gradually incorporate water consumption monitoring from early 2025. In particular, this tool is used to distinguish between sites located in areas of water stress in order to support reinforced management where appropriate.

In addition, a study carried out in 2024 and updated in 2025 analysed the physical environmental risks for all the company's operating assets. This analysis is based on several IPCC climate scenarios (SSP1-2.6, SSP3-7.0 and SSP5-8.5) and on different time horizons (historical, 2030 and 2050). The watershed identified as the most critical have been the subject of additional analyses in order to put potential changes in water availability into perspective. This study focused exclusively on the company's own sites and did not at this stage include the entire value chain. Initiatives to reduce water consumption in the value chain will be the subject of further work.

Finally, Auchan Retail is disclosing information on the volumes of water consumed (m³) in its stores, warehouses and offices over the period from 1 January to 31 December, making a distinction since 2024 between the sites located in water stress zones. ^{E3.12.C.1.1}

3.3.2.3 Sustainable oceans and seas policies and practices ^{E3.14.1 - B}

Auchan Retail is leading an initiative to preserve marine resources and promote sustainable fishing — reducing pressure on stocks, decreasing the impact on the seabed linked to the targeting of demersal species and limiting bycatch... This subject is addressed in the section of this sustainability statement dedicated to Biodiversity, particularly in connection with IRO E4-AR-09-IN and E4-AR-10-RI. (see paragraph 3.4.1.).

3.3.3 [E3-2] Actions and resources relating to water and marine resources policies

3.3.3.1 Actions in favour of water and marine resources and resources allocated for their implementation ^{E3.17.MDR-A.62.1}

The actions presented below reflect the operational implementation of Auchan Retail's Water Policy (**E3-AR-01-PO**).^{2.65.2-5} They aim to prevent and mitigate potential negative impacts related to water consumption and associated discharges, while strengthening operational performance, regulatory compliance and the company's contribution to the preservation of water resources (E3-02-IN).^{2.46.2-5}

Deployed across the company's own operations — stores, warehouses and offices — these actions follow a logical and integrated progression illustrating Auchan Retail's continuous improvement approach to sustainable water management:

- Mobilising and training employees to establish a culture of water conservation (**E3-AR-02-AC**);
- Implementing concrete measures to reduce water consumption at operational sites by implementing technical and behavioural actions (**E3-AR-01-AC**);
- Measuring and managing consumption through the gradual deployment of connected water meters and a centralised monitoring platform (**E3-AR-05-AC**);
- Structuring and certifying the approach through obtaining the ISO 46001:2019 standard, guaranteeing the attention to detail, traceability and auditability of the system (**E3-AR-04-AC**).

This gradual development - from raising human awareness to normative structuring - ensures the consistency and robustness of Auchan Retail's water management system. It also reflects the company's desire to make water management part of a process of measurable control and continuous improvement.

At this stage, these actions do not cover the following IRO:

- Actual negative impact of the subsidiaries' activities contributing to the depletion of water resources, primarily upstream at the supplier level (E3-01-IN);
- Economic risk linked to the decline in the availability and quality of water needed for agricultural production (E3-03-RI).

Integration of the upstream value chain, particularly in agriculture, is still under review. Whilst marine resources are already the subject of specific policies and actions (section 3.2.5), water management in agricultural sectors will be the subject of future analyses and targeted actions (E3-01-IN, E3-03-RI).

In addition to the actions presented below, ESRS E3 also requires reporting on actions relating to marine resources Auchan Retail does not define specific actions within the Water Policy for this sub-topic: marine issues are dealt with in section 3.4.3. [E4-2] Biodiversity and ecosystem policies and linked to the corresponding IRO. Marine resources are covered in section 3.4. of this sustainability statement, in particular through the presentation and treatment of the following IRO:

- **E4-AR-09-IN** - Actual long-term negative impact linked to various pressure factors on terrestrial and marine biodiversity, as a result of Auchan Retail's activities: spreading of plant protection products.
- **E4-AR-10-RI** - Chronic medium-term physical risk with economic consequences in the event of a reduction in the availability and quality of resources required for the processing, manufacture or sale of products by Auchan Retail.

As of the date of this sustainability statement, these IRO are the subject of actions presented in paragraph 3.4.4, through the Adopting more sustainable fishing practices (**E4-AR-04-AC**) and Implementing a blacklist of seafood products banned from our food supply (**E4-AR-05-AC**) actions.

Finally, certain information relating to financial and operational resources^{2.69.a-c} are not yet available at the time of drafting this sustainability statement; only the validated estimates have been included.

— **Raising awareness and training on the importance of reducing water consumption (E3-AR-02-AC)^{2.68}**

Auchan Retail is rolling out an awareness-raising and training initiative designed to improve the company's in-house water-saving culture. The aim of this initiative is to bring about lasting changes in employee behaviour and to support the operational implementation of the Water Policy (**E3-AR-01-PO**).

The action consists of raising awareness among all Auchan Retail workforce of the importance of reducing water consumption, through information campaigns and training tailored to their professions. It contributes directly to achieving the policy's goals, by embedding good practice in everyday life and encouraging collective responsibility for the resource.^{2.68.a - 2.68.c}

The scheme applies to all subsidiaries and all workforce of Auchan Retail, with a differentiation according to function. Compulsory training is provided to the technical teams directly involved in infrastructure management and the maintenance of hydraulic systems, whilst e-learning awareness modules, accessible to all in-store staff, ensure that the principles of rational water use are widely shared and promoted.^{2.68.b}

In 2024, an initial presentation session on the water management policy was organised for all the company's technical directors in the third quarter. This session provided an opportunity to present the commitments, goals and monitoring tools associated with the policy. Annual sessions will be repeated each year, including in 2025, to ensure that teams continue to develop their skills and that practices are harmonised across all subsidiaries.^{2.68.e}

This recurring action does not provide for any recourse mechanisms for individuals injured by actual material impacts, as it is part of an internal training and prevention system.^{2.68.d}

— **Reducing water consumption in stores, logistics centres and offices (E3-AR-01-AC)^{2.68}**

Auchan Retail is taking action to reduce water consumption at all its operational sites – stores, warehouses and offices.

The aim of this continuous improvement action is to optimise water use by implementing appropriate technical and behavioural measures. Reduction targets are defined by each subsidiary according to local characteristics and resource availability, with a planning horizon set at 2030.^{2.68.a, 2.68.c}

The scope of application covers all of Auchan Retail's retail premises, warehouses and offices in all of the company's subsidiaries. Particular attention is paid to sites located in water-stressed areas, identified on the basis of dual environmental materiality analyses. All workforce are involved in the success of the scheme through awareness campaigns and training in responsible water consumption practices.^{2.68.b}

The operational implementation is adapted to local contexts. In Spain, flow restrictors have been installed on all water points and awareness campaigns have been conducted among employees. In Portugal, specific signage has been put up in work and sales areas to encourage the reasonable use of the resource. These initiatives reflect the concrete implementation of the policy at the subsidiary level and the gradual appropriation of the system by local teams.^{2.68.e}

Since January 2025, a centralised platform has been used to monitor water consumption at each site on a quarterly basis. The data collected is consolidated by the Corporate Technical Department, guaranteeing traceability, inter-subsidiary comparability and overall management of water performance. Expenditure associated with this platform is included in the existing operating budgets, without any specific assessment as capital expenditure (CapEx) or external expenses (OpEx). The implementation of the action does not depend on any particular preconditions.^{2.69.a.1-T, 2.69.a.2-B}

— **Installation of connected water meters and monitoring of consumption (E3-AR-05-AC)^{2.68}**

Auchan Retail plans to install connected water meters at all its sites – stores, warehouses and offices – for the precise, consolidated real-time monitoring of water consumption. This initiative is a pillar of the company's environmental management system and supports the overall objective of reducing water consumption by 2030.

The action consists of progressively equipping all subsidiaries with connected measuring instruments to monitor water consumption in cubic meters, identify consumption anomalies and optimise operational uses. The data collected is fed into a centralised dashboard so that the Corporate Technical Department can consolidate, analyse and monitor consumption across the company. This system is used to measure water performance, compare the results between subsidiaries and detect any discrepancies requiring corrective action.^{2.68.a, 2.68.b}

The scope of the action encompasses all Auchan Retail subsidiaries in the countries where the company is established. The energy and technical managers at each subsidiary are responsible for collecting and monitoring local data, while the Corporate Technical Department is responsible for centralising and integrating it into the Group's environmental reporting system.^{2.68.b}

Deployment of this action began in the first quarter of 2025. The first installations have been completed in France and Spain (Alcampo), which are serving as pilot projects for the other subsidiaries. The objective is to equip and connect all the sites concerned by the end of 2027, to provide a comprehensive and consistent coverage of the monitoring system.^{2.68.e, 2.68.c}

This action does not provide for any recourse mechanism for potentially injured parties, which is the exclusive responsibility of an internal measurement and prevention system.^{2.68.d} No specific preliminary conditions for implementation have been identified at this stage.^(2.69.e.2-B)

— **ISO 46001:2019 certification (E3-AR-04-AC)^{2.68}**

In order to structure the sustainable management of water resources across all its activities, Auchan Retail has launched a multi-year programme aimed at obtaining the ISO 46001:2019 certification for all relevant subsidiaries in the countries where the company operates (E3-02-IN).^{2.68.a} This approach reflects the ambition to establish a water management system that complies with international standards and to integrate water performance as part of a continuous improvement approach.

The action consists of supporting Auchan Retail's operational subsidiaries in the implementation of the ISO 46001:2019 standard, with a view to full certification by 31 December 2027.^(2.68.a, 2.68.c) It meets the objective of the Water Policy (**E3-AR-01-PO**), described in paragraph 3.3.3., to deliver responsible, measurable and auditable management of the resource. For each subsidiary, certification triggers a multi-year continuous improvement process based on setting annual reduction targets validated by local management and integrated into environmental performance plans.^{2.68.a}

The scope of the action covers all Auchan Retail subsidiaries, including stores, warehouses and offices located in the various countries where the Group operates. The key stakeholders involved are the subsidiaries' energy managers and technical managers, who are responsible for designing and implementing the action plans required for certification. Their role includes defining local roadmaps, setting up monitoring tools and coordinating with the Corporate Technical Department to ensure the consistency of the system at Group level.^{2.68.b}

At the date of preparation of this sustainability statement, no subsidiary had yet been certified. Preparatory work is in progress, led by the national technical departments, to ensure the skills development of the teams and progressive compliance with the requirements of the ISO 46001:2019 standard. The objective remains the certification of all subsidiaries concerned by the end of 2027, in accordance with the set timetable.^{2.68.e}

This action does not provide for any recourse mechanism for people individuals injured by actual material impacts, which is a matter of compliance and internal management.^{2.68.d}

3.3.3.2 Actions and resources targeting areas at risk from water-related hazards, including those with high water stress^{E3.19.1}

In 2024, Auchan Retail assessed its exposure to water-related risks and identified the sites concerned across all its activities. This review of physical risks, carried out in partnership with an expert consultancy and in accordance with its methodology, led to the development of a list of possible risk mitigation actions. A list of actions to be implemented during the year 2025 specifically for Auchan Retail has been determined, and a pilot site renovation project taking these actions into account is being planned.

Indicators and targets

3.3.4 [E3-3] Targets related to water and marine resources

3.3.4.1 Targets with deadlines and a focus on results ^{E3.22.1}

As part of the implementation of the Water Policy (**E3-AR-01-PO**), Auchan Retail has defined two formative targets aimed at guiding the sustainable management of water resources in its operations.

These two targets are simultaneously:

- the company's targets for managing IRO in areas exposed to water risks.^{E3.23.A.1}
- targets related to reducing water consumption.^{E3.23.C.1}
- voluntary targets.^{E3.25.1}

They contribute directly to mitigating the negative environmental impact linked to the increased water stress caused by the company's activity (E3-02-IN).^{E3.22.1, E3.23.A.1, E3.23.C.1}

— 100% OF SUBSIDIARIES TO BE ISO 46001:2019 CERTIFIED BY 2027 (E3-AR-04-CI)^{2.80}

(in %)	2024 reference	2025	Changes in relation to reference	2027 target
	2.80.b and d.	2.80j		2.80.b and .e
ISO 46001:2019 certification for all subsidiaries	0%	0%	0.0 pts	100%

The aim of this target is to ensure the complete and consistent implementation of Auchan Retail's Water Policy (**E3-AR-01-PO**) by obtaining the ISO 46001:2019 certification in all the company's subsidiaries by 2027. It is a direct continuation of the actions to reduce water consumption (**E3-AR-01-AC**), train workforce and raise their awareness (**E3-AR-02-AC**) and structure water management (**E3-AR-04-AC**).

Fully aligned with the goals of the Water policy adopted in 2024^{2.80.a)}, this target reflects the company's ambition to ensure the sustainable, measurable and auditable management of water resources at all its operational sites. Each subsidiary is responsible for drawing up its own multi-year water action plan, including a detailed roadmap defining the stages, resources and indicators needed to obtain the ISO 46001:2019 certification.

The scope covers 100% of Auchan Retail's operating subsidiaries in all geographical areas where it operates.^{2.80.c} This target applies exclusively to the company's own operations - stores, warehouses and offices - without including the upstream value chain at this stage.

The evaluation and monitoring method is based on internal management conducted by the international Technical department with local departments.^{2.80.f} The definition of the target and the certification schedule was validated in consultation with the technical departments of the subsidiaries that are key stakeholders for its implementation.^{2.80.h} There have been no changes to the definition of this target since it was adopted in 2024.^{2.80.i}

Monitoring is carried out by the Corporate Technical Department and the local technical departments on the basis of consolidated reports sent quarterly by the subsidiaries. The rate of progress of certifications is analysed and consolidated at the global level in order to measure progress towards the global target.^{2.80.j}

At the date of preparation of this sustainability statement, no subsidiary has yet been certified, but all local action plans have been initiated and preparatory work is underway to achieve the goal of certification by the end of 2027.

— 100% OF STORES EQUIPPED WITH CONNECTED WATER METERS BY 2027 (E3-AR-05-CI)^{2.80}

(in %)	2024 reference	2025	Changes in relation to reference	2027 target
	2.80.b and d.	2.80j		2.80.b and .e
Installation of connected water meters in stores	0%	2%	+2 pts	100%

This target aims to equip all Auchan Retail stores with connected water meters by 2027, in order to further control and reduce water consumption in the company's operations. It constitutes a key leverage point for implementing the Water Policy (**E3-AR-01-PO**) and extends the operational action of installing connected water meters and monitoring consumption (**E3-AR-05-AC**) in line with the principles of efficiency, monitoring and continuous improvement defined in the ISO 46001:2019 standard^{2.80.a.}

The objective is to ensure systematic, consistent and real-time measurement of the water volumes consumed across the entire network of stores, regardless of format or country of establishment.^{2.80.c.} This data will enable performance gaps to be identified, leaks to be detected quickly and consumption to be optimised through centralised management by the Corporate Technical Department, in liaison with the subsidiaries' technical managers.

The system is being deployed gradually over the 2025–2027 period in line with the consumption reduction trajectory set by the Water policy.^{2.80.e.} Each subsidiary is responsible for the installation, configuration and monitoring of connected meters within its scope with quarterly reporting consolidated at the level of Auchan Retail International.^{2.80.f.}

The target and roll-out timetable have been defined in consultation with the subsidiaries' technical departments, which are actively involved in prioritising the sites to be equipped and validating the tracking indicators (2.80.h). No changes have been made since the initial definition of the target in 2024.^{2.80.i}

Monitoring is carried out by the Corporate Technical Department, which is responsible for centralising and analysing the data from the meters, in coordination with the subsidiaries' energy managers. Progress is measured using the percentage of stores that are fitted out and the change in the average consumption per square metre of retail space.^{2.80.j.}

As of the date of this sustainability statement, the deployment of connected meters has begun in several subsidiaries, including in France, Spain and Portugal, and will be extended to the entire network by the end of 2027.

3.3.4.2 Targets relating to the responsible management of IRO associated with marine resources, including the nature and quantity of raw materials derived from them
E3.23.B.1

In addition to the targets presented above, the ESRS E3 standard also requires reporting on targets relating to marine resources. Auchan Retail does not define specific targets within the Water Policy for this sub-topic: marine issues are dealt with in section 3.4.3. [E4-2] Biodiversity and ecosystem policies and linked to the corresponding IRO.

Marine resources are covered in section 3.4. of this sustainability statement, especially through the presentation and treatment of the following IRO:

- **E4-AR-09-IN** - Actual long-term negative impact linked to various pressure factors on terrestrial and marine biodiversity, as a result of Auchan Retail's activities: spreading of plant protection products.

- **E4-10-RI** - Chronic medium-term physical risk with economic consequences in the event of a reduction in the availability and quality of resources required for the processing, manufacture or sale of products by Auchan Retail.

As of the date of this sustainability statement, these IRO do not have any targets, as explained in paragraph 3.4.5.

3.3.5 [E3-4] Water consumption

3.3.5.1 Water consumption performance^{E3.28}

— TABLE: WATER CONSUMPTION (in m³)

(in m ³)	31/12/2025	31/12/2024
Water consumption	4,004,065	4,684,806
Water consumption in regions exposed to critical water risk	1,175,923	1,375,187
Water consumption in highly water-stressed regions	1,175,923	1,375,187
Stored water	84,897	84,897
Variation in water storage	0%	N/A
Water consumption ratio (m ³ /€m)	125	140

3.3.5.2 Information concerning the quality and quantity of water in the watersheds and the method of data collection^{E3.28.E.1}

— General information on the indicators presented in section 3.3.5.1.

In the case whereby there is no information available for a site, activity or entity, estimates or extrapolations must be made to ensure that the data reported at company level covers the entire perimeter and the same period as the financial consolidation perimeter. The most appropriate approach is to extrapolate data from comparable sites, based on a calculation carried out on a sample of at least 5 sites. The choice of sample must be documented and justified by parameters such as geographic region, store format or sales area.

Estimation methods are the responsibility of local teams. Nevertheless, with a view to promoting a harmonised methodology, the CSR department has worked on guidelines by theme.

Information on water consumption

The company's water consumption data is collected by site in each country where it operates. A programme is currently being developed, in particular *through* the installation of connected water meters (action **E3-AR-05-AC**), which aims to improve the reliability of water consumption data through actual time monitoring.

In the event that water consumption data is not available for the period in question (collected from supplier invoices), an estimate shall be made. As water consumption is a more or less linear indicator, it may make sense to extrapolate the last month of the year from the first 11 months, or to use consumption from the previous period, provided that the local team ensures that it is appropriate. Depending on the nature of the information, it is consistent to take into account a potential increase or decrease compared to the previous year.

3.3.5.3 Water intensity^{E3.29}

- Total water consumption in m³ resulting from the company's own activities, per million euros of revenue is -125m³/€m.^{E3.29.1 - N*}

3.3.6 [E3-5] Anticipated financial impact of material risks and opportunities related to water and marine resources

At the date of preparation of this sustainability statement, Auchan Retail had not commissioned any study to quantify the anticipated financial impact of the material risks and opportunities associated with water and marine resources. This assessment will be carried out over the coming years.

The proportion of directly measured water consumption data is 75%. Indeed, in the absence of certain individual meters, the sites estimate a share that is attributable to them according to the management rules in place locally (surface area share, rebilling, etc.). In addition, water consumption is invoiced on a quarterly basis, which explains why for the majority of countries, a significant proportion of the water consumption for the last quarter is estimated for the construction of this sustainability statement.

Information on water consumption for sites in areas of water stress and sites at risk of water stress

As described in paragraph 3.4.4., an analysis of the physical and environmental risks of Auchan Retail sites was carried out. This analysis included an identification of the sites located in areas of water stress *via* a study of water availability and changes in demand by catchment area and according to the climate scenarios used in the climate and biodiversity sections. Water consumption at sites in areas of water stress therefore refers to water consumption at these identified sites.

For this exercise, the identification of areas at risk of water stress is treated as the same as the identification of areas underwater stress.

Information on the volume of water stored and its variation

The volume of water stored is equivalent to the rainwater collected *via* tanks, which are used in the event of major incidents, such as a fire, or for the upkeep of green spaces. The data reported corresponds to the maximum storage capacity of these tanks. The variation in stored water is the difference between the volume of water stored in year N and in year N-1.

3.4 BIODIVERSITY AND ECOSYSTEMS [E4]

3.4.1 [E4.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy _____	113	3.4.5 [E4-4] Targets related to biodiversity and ecosystems _____	128
3.4.2 [E4-1] Transition plan and consideration of biodiversity and ecosystems in the business model and strategy _____	118	3.4.6 [E4-5] Impact indicators concerning changes to biodiversity and ecosystems ____	130
3.4.3 [E4-2] Policies related to biodiversity and ecosystem _____	120	3.4.7 [E4-6] Anticipated financial impact of material risks and opportunities relating to biodiversity and ecosystems _____	130
3.4.4 [E4-3] Actions and resources related to biodiversity and ecosystems _____	125		

This section of the sustainability statement addresses the company's impacts on biodiversity and ecosystems, including its contribution to drivers of loss or degradation, as well as the material risks, dependencies and opportunities associated with ecosystem services, and their management by Auchan Retail.

It also covers the adaptation of its strategies and business models to the challenges identified.

Strategy

3.4.1 [E4.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

3.4.1.1 Impacts, risks and opportunities for biodiversity and ecosystems ^{E4.1}

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

The comprehensive review of the rating of impacts, risks and opportunities led to the upgrading of two risks and one negative impact to "material":

- Reputational risk in the event of biodiversity degradation linked to the company's activities (E4-04-RI)
- Financial risk in the event that property projects are abandoned or postponed due to regulations protecting flora and fauna (E4-07-RI)
- Long-term negative impact associated with the change in land use resulting from construction projects on areas with little or no development, leading to a decline in fauna or flora (E4-08-IN)^{2.48.g}

This change is explained by the upgrading of the associated materiality criteria taking into account the growing awareness of the crisis relating to the collapse of biodiversity and an adjustment of the probability and timescale criteria to bring them into line with other impacts, risks and opportunities.

— IMPACTS AND DEPENDENCIES WITH REGARD TO ECOSYSTEM SERVICES ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential long-term negative impact on the environment in the event of degradation of farmland ecosystems (E4-05-IN) • Actual long-term negative impact on biodiversity in the event of habitat degradation due to the footprint of the sites (E4-06-IN) • Long-term negative impact associated with the change in land use resulting from construction projects on areas with little or no artificial development, leading to a decline in fauna or flora (E4-08-IN) • Actual long-term negative impact linked to various pressure factors on terrestrial and marine biodiversity, as a result of Auchan Retail's activities: spreading of plant protection products. (E4-09-IN) • Medium-term commercial opportunity associated with improving the customer experience by promoting biodiversity (E4-02-OP) • Financial risk in the event that property projects are abandoned or postponed due to regulations protecting flora and fauna (E4-07-RI) • Reputational risk in the event of biodiversity degradation linked to the company's activities (E4-04-RI) • Chronic medium-term physical risk with economic consequences in the event of a reduction in the availability and quality of the resources required for the processing, manufacture or sale of products by Auchan Retail (E4-10-RI)
<p>Time horizon</p>	<p>Medium and long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail's activities generate significant negative impacts on biodiversity, mainly upstream in the value chain, in connection with land use and processing, certain agricultural practices and the pressures associated with the agricultural, forestry and marine sectors. In the medium and long term, these impacts can lead to the degradation of ecosystems, the scarcity of certain raw materials and effects on product quality and supply costs.</p> <p>At a local level, the amount of land taken up and the artificialisation of sites can also contribute to the fragmentation of habitats and to financial risks associated with changes in regulatory frameworks and the expectations of stakeholders. The materiality of these impacts and risks is assessed in terms of their potential scale, their probability of occurrence given the structural exposure of upstream sectors, and their possible effects on the long-term resilience of the business model, the continuity of supply and the competitiveness of the offering.</p>
<p>Business management capabilities 2.48.f</p>	<p>The degradation of biodiversity is likely to have adverse financial effects for Auchan Retail over different time horizons, in particular through an increase in supply costs, risks of shortages, a deterioration in the quality of raw materials and tensions over the availability of products, in particular for sectors dependent on natural resources. In the short term, financial effects may also result from changes in regulatory constraints associated with the protection of ecosystems.</p> <p>Auchan Retail's ability to manage these effects is based on the gradual integration of biodiversity issues into its strategy and on the strengthening of its management capacities, in particular by improving knowledge of its exposure and identifying the main leverage points for reducing pressure, in order to support the resilience of its value chain and the continuity of its business model.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • "Planet" Policy - biodiversity section (E4-AR-01-PO) • Site biodiversity guidelines (E4-AR-02-PO) • French Responsible Fisheries and Aquaculture Policy (E4-AR-04-PO) • Alcampo Sustainable Fisheries Policy (E4-AR-07-PO) • French Forest Policy (E4-AR-03-PO) • Alcampo Forest Policy (E4-AR-06-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Measuring the biodiversity footprint (E4-AR-01-AC) • Analysis of overall physical risks on the sites (climate and biodiversity) (E4-AR-02-AC) • Self-assessment questionnaire for the biodiversity performance of sites (E4-AR-03-AC) • Adopting more sustainable fishing practices (E4-AR-04-AC) • Implementing a blacklist of seafood products banned from our food supply (E4-AR-05-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • Limiting deforestation caused by the production of Auchan-branded products (E4-AR-02-CI)

3.4.1.2 List of physical sites within the scope of its own activities ^{E4.16.a.1 - T}

Auchan Retail has identified a list of sites considered to be biodiversity hotspots based on analyses carried out on its own property sites and those it controls. This list was established by geolocating the sites and cross-referencing this map with that of biodiversity sensitive areas (protected areas, critical habitats, presence of threatened species, etc.).

1. Definition of physical sites and methodology used to identify them

A detailed analysis identified ecological discontinuities using the "Identified Biodiversity Issues" (IBIs): presence of protected areas, critical habitats and threatened species. The following classification of protected areas has been adopted:

- Tier A — legally protected areas, potentially containing critical habitats, and where regulations applied to human and economic activities range from "very strict" to "moderately strict" (corresponding to IUCN categories Ia to IV);
- Tier A' — areas potentially containing critical habitats, internationally recognised for their importance in biodiversity (Ramsar Convention and UNESCO World Heritage sites, biosphere reserves, OSPAR...);
- Tier B — areas potentially containing critical habitats, legally registered and where the regulation applied to human and economic activities ranges from "moderately strict" to "non-existent" (corresponding to IUCN categories V and VI);

- Tier C - sensitive zones of ecological interest not yet recognised at international level; Tier C sites are therefore not considered as material.

The scope of the sites studied is as follows: all the stores (including the Drive-throughs), offices and warehouses owned or operated by Auchan Retail in all the Subsidiaries, including Chronodrive.

2. Results and sites identified as material

Of the 1,873 Auchan Retail sites analysed, 113 were identified as biodiversity hotspots - i.e. 6% - because they are located:

- in protected areas — IUCN categories Ia-IV, Ramsar and UNESCO sites, etc. (A, A' and B zones) - corresponding to 63 sites or 3% of all sites, and/or
- in critical habitats — areas essential for the survival of threatened species or ecosystems (A, A' and B zones) - corresponding to 62 sites, i.e. 3% of all sites.

Any physical site is considered as such because it is associated with soil artificialisation and an obstruction of ecological corridors which alter the integrity of biodiversity.

3.4.1.3 Activities adversely affecting biodiversity-sensitive zones ^{E4.16.a.i.1 - T*}

Auchan Retail has implemented a conservative methodology to identify and analyse activities likely to have a negative impact on biodiversity-sensitive zones.

— Definition of sensitive zones and methodology used to identify associated sites

Analysis criteria

The physical risk analysis combined several environmental indicators to identify sites with a negative impact on biodiversity, based on the thresholds associated with their assets.

- **The Biodiversity Intactness Index (BII)** measures biodiversity loss
- The **Identified Biodiversity Issues (IBI) index** identifies proximity to protected areas, critical habitats and threatened species.
- **Water stress** compares water demand and availability, while a system of "red flags" indicates high-risk sites.

The areas identified as sensitive in the risk analysis include:

- Protected areas (see E4.16.A.1 - T);
- A buffer zone representing a disc with a radius of 10 km around each site, defined to absorb the surrounding environmental risks. This conservative approach allows for a more advanced analysis than merely identifying "simple" presence or absence in a protected area and to prioritise conservation and risk management actions.

The sites identified are associated with a set of activities depending on the subsidiary of origin and its type.

– Activities and impacts specific to Auchan Retail

Auchan Retail's own activities that have a negative impact on sensitive zones are:

- **Transport and logistics** - the movement of goods and logistics can lead to the destruction of local flora and fauna (crushing of animals, soil disturbance), as well as an increase in atmospheric pollutants and noise pollution;
- **Management of sites associated with distribution activities** - the construction of buildings (stores, warehouses, car parks) contributes to the fragmentation of natural habitats, limiting ecological connectivity. Distribution facilities, particularly visitor reception areas, can disturb neighbouring natural habitats, which may affect the behaviour of sensitive species. Some of our sites are located in areas that are already under water stress, putting further pressure on local water resources. Plastic waste and other materials from distribution activities can affect the surrounding soil and water environments;

- **Welcoming customers** - visitor flows, associated infrastructure (roads, car parks) and indirect emissions (waste, fuels) put pressure on the surrounding ecosystems, exacerbating the degradation of local habitats.

Throughout the rest of the Auchan Retail value chain, upstream agricultural activities also have a significant impact on sensitive zones. Agricultural production (fishing, livestock, crops) leads to land occupation and changes in land use, often associated with deforestation and the conversion of natural land for agriculture, as well as the extraction of minerals for certain agricultural inputs (see E4-05-IN and E4-06-IN and E4-09-IN).

Auchan Retail has therefore identified material negative impacts relating to land degradation, desertification or soil sealing and operations that may affect endangered species. ^{E4.16.b.1 - B**E4.16.c.1 - B}

3.4.1.4 Division of sites according to identified impacts and dependencies ^{E4.16.a.ii.1 - T}

Auchan Retail has carried out an in-depth analysis of the impact and dependence of its sites on biodiversity, as well as the ecological state of the areas in which they are located. This review is based on standardised methodologies and indicators such as the *Biodiversity Intactness Index* (BII) and the *Identified Biodiversity Issues Index* (IBIs).

1. Division of sites according to their impact and dependence

Type of site	Dependencies	Impacts
Hypermarkets, shopping centres, warehouses	High dependency on water availability and local ecosystem services.	Soil and water pollution, land use, energy consumption, greenhouse gas emissions.
Supermarkets and convenience stores	Similar dependencies to hypermarkets, but less so due to the smaller size of the sites.	Environmental impacts identical to those of hypermarkets and proportional to the size of the sites.
Gas stations	Low direct dependence on biodiversity.	Water and soil pollution.
Offices and buildings	Limited dependence (air quality, water management, shading).	Relatively low impact, but requires monitoring.

2. Ecological status of site areas

- **Biodiversity Intactness Index (BII)**
 - 74% of sites are located in ecologically degraded areas (BII index below 0.6). These areas need to be restored.
 - 26% of the sites are located in relatively intact areas (BII index greater than or equal to 0.6) where the main objective is conservation.
- **Biological integrity index (IBIs - Identified Biodiversity Issues Index)**
 - 9% of sites include at least 40% protected areas within their boundaries.
 - 3% of the sites are located directly inside protected areas.

3. Action prioritisation

The results of the analyses are used to prioritise the sites requiring action.

1. Sites located in protected areas or critical habitats, where specific action plans must be implemented to minimise impacts.
2. Sites located in ecologically degraded areas (BII < 0.6), for which restoration efforts are necessary (depaving of car parks, green features, etc.)
3. Sites with a high stress dependency

3.4.1.5 Directory of affected Biodiversity Sensitive Zones, to enable users to determine the location and competent authority responsible ^{E4.16.a.iii.1 - T}

The areas identified as sensitive by Auchan Retail have been limited to those recognised. They cover:

- areas designated for biodiversity conservation, including legally protected areas (Tier A);
- Areas internationally which have been awarded international recognition for their biodiversity (Tier A);
- Legally registered areas with variable regulations (Tier B).

These sensitive areas are considered to be negatively affected by Auchan Retail sites if they are located within a 10 km radius of an Auchan Retail site. A single site may impact several protected areas depending on its location and size. Similarly, a protected area may be affected by several sites depending on its size.

— Results by subsidiary

A total of 595 internationally recognised protected areas are affected by the Auchan Retail sites.

— DISTRIBUTION OF SENSITIVE AREAS IN THE COUNTRIES OF OPERATION — NEGATIVELY IMPACTED — FOR EACH SUBSIDIARY

Country/Subsidiary	Number of sites near sensitive areas	Number of sensitive areas affected by Auchan Retail	Number of sites within sensitive areas	Number of sensitive areas containing an Auchan Retail site
France	101	393	44	19
Spain	20	144	8	13
Portugal	14	16	0	0
Poland	19	21	1	1
Romania	0	0	0	0
Russia	1	11	1	1
Luxembourg	0	0	0	0
Ukraine	0	0	0	0
Senegal	10	9	8	3
Côte d'Ivoire	1	1	1	1
TOTAL	166	595	63	38

3.4.2 [E4-1] Transition plan and consideration of biodiversity and ecosystems in the business model and strategy

3.4.2.1 Assessment of the long-term resilience of the business model and strategy in relation to biodiversity and ecosystems and its scope ^{E4.13.a.1 - T + E4.13.b.1 - T}

Auchan Retail does not yet have a comprehensive analysis of the resilience of its strategy and business model to biodiversity-related risks. However, significant work has been carried out to identify dependencies, impacts and risks, in order to lay the foundations for future assessments and prepare an environmental strategy, strengthening the company's resilience. The preliminary results are now feeding into the work of putting together a biodiversity transition plan, which is currently under construction.

For Auchan Retail, the analysis of the biodiversity footprint (CBF tool), carried out in 2023 and updated in 2024, shows a total impact of -6627 km².MSA.year, concentrated on upstream agriculture, particularly *through* animal-based food products (cheese, meat) and cocoa-based products.

Regarding the real estate sites, the analysis reveals major physical risks — water stress, soil degradation and pollution. Added to this are transitional risks - increased costs associated with environmental regulations, loss of revenue through reputational damage, and the need to adopt sustainable practices to meet consumer expectations.

With regard to the value chain, the assessment of dependence on ecosystem services, carried out using the ENCORE tool, confirms that Auchan Retail's activities are strongly associated with soil fertility and water availability.

These results and the resulting recommendations are the first building blocks in a process. The adoption of risk reduction plans will continue this approach in the coming years, to help strengthen the resilience of the company and its value chain.

3.4.2.2 Key assumptions made and time horizons used ^{E4.13.c.1 - T + E4.13.d.1 - T}

Auchan Retail has not yet established any assumptions or used any time horizons as part of the ongoing analysis of the resilience of its strategy and business model in relation to biodiversity and ecosystems.

3.4.2.3 Results of resilience analysis ^{E4.13.e.1 - T}

At this stage, the results of the ongoing analysis of the resilience of the company's strategy and business model in relation to biodiversity and ecosystems are those described in paragraph 3.4.1 supra.

3.4.2.4 Stakeholder participation ^{E4.13.f.1 - T}

At this stage, Auchan Retail has not yet involved any stakeholders in analysing the resilience of its strategy and business model in relation to biodiversity and ecosystems.

3.4.2.5 Transition plan to improve the business model and strategy to make them compatible with the vision of the Kunming-Montréal global framework for biodiversity ^{E4.15.1 - T}

At the date of this sustainability statement, Auchan Retail is in the process of formalising a structured biodiversity transition plan, which is due to be finalised by the end of 2026.

However, major initiatives are already underway to lay the foundations for such a plan. These efforts include biodiversity impact assessments, dedicated policies and concrete actions aligned with the goals of the Kunming-Montréal global framework, the European Union's 2030 biodiversity strategy, and more sustainable management of the biosphere's integrity.

— CONSOLIDATED OVERVIEW OF WORK IN PROGRESS AND INITIATIVES

Axis of work	Initiatives undertaken by Auchan Retail
Strategic vision	Development of the "Planet" Policy, an umbrella document structuring the company's environmental ambitions in line with its CSR strategy and Vision 2032.
Impacts and dependencies	Biodiversity footprint analysis carried out in 2023 and updated in 2024 to identify impacts and dependencies on ecosystems. Overall assessment of Auchan Retail sites in relation to protected and sensitive areas through the study on physical environmental risks (2024, updated in 2025).
Farming practices	"Filières Auchan Grow the Good" product range, audits of the social and environmental practices of suppliers, sharing of good practices in different countries of operation. Enrichment of the specifications with a base common to all countries to encourage the development of new sectors.
Fishing and aquaculture	Dedicated policy in France and Spain. Position paper on tuna in France. Analysis of major impacts: pressure on stocks, the seabed and bycatch. Existence of a blacklist of prohibited species based on IUCN data. Existence of a commitment document for products supplied exclusively through the seafood purchasing office. Working with the value chain, improving traceability and promoting new diets (seaweed, etc.).
Deforestation	Auchan France policy to combat deforestation. Auchan Alcampo policy to combat deforestation.
Impacts of the sites	Measuring the risks, impacts and dependencies of sites on biodiversity and ecosystems. Internal distribution of the Biodiversity Guidelines in 2023. Development of a biodiversity self-assessment questionnaire for sites and selection of 29 pilot stores to assess biodiversity performance.

— Structural actions underway for the forthcoming transition plan

1. A global vision of impacts and dependencies
 - Analysis of the biodiversity footprint and updating of key indicators to prioritise actions (see **E4-AR-01-AC**).
 - Assessment of sites to identify sensitive zones and major risks (see **E4-AR-02-AC** and **E4-AR-03-AC**).
2. Dedicated thematic policies
 - "Planet" policy for a holistic approach (climate, biodiversity, forests, fisheries, circular economy) (see **E4-AR-01-PO**).
 - Drafting of specific policies for agricultural practices, fishing and deforestation (see **E4-AR-02-PO** to **E4-AR-07-PO**).
3. Concrete actions
 - Supporting the agricultural and aquaculture sectors to adopt sustainable practices.
 - Development of ecological restoration and ecological connectivity plans at site level (see **E4-AR-05-AC**).
 - Raising awareness and internal communication around biodiversity issues.
4. Next steps
 - Development and formalisation of a comprehensive, integrated transition plan aligned with the goals of the Kunming-Montréal global framework.

In summary, Auchan Retail's biodiversity transition plan, which is currently being drawn up, will seek to align the company's business model and strategy with global biodiversity goals. These efforts are an essential first step towards more sustainable management that respects ecosystems.

Impact, risk and opportunity management

3.4.3 [E4-2] Policies related to biodiversity and ecosystem

3.4.3.1 Policies adopted to manage IRO related to biodiversity and ecosystems ^{E4.22.1}

Each material IRO related to biodiversity and ecosystems is covered by at least one formalised Auchan Retail policy.^{E4.22.MDR-P.621-T}

— Provisions common to all policies:

Datapoint 2.65.d of the ESRS 2 standard relating to third-party standards or initiatives, to which the company is committed, is not systematically included in the tables describing the policies; as these standards are voluntary and non-binding, they are only mentioned when Auchan Retail has made a formal commitment to them.^{2.65.d}

Auchan Retail has developed specific policies and concrete goals in terms of biodiversity and ecosystems.

These policies relate to the themes mentioned in paragraph AR4 of the ESRS E4 *through* four strategic approaches related to biodiversity:

1. deforestation and degradation of natural ecosystems;
2. management of marine and water ecosystems;
3. impacts related to agriculture;
4. practices on the company's physical sites.

— "Planet" policy (biodiversity section) (E4-AR-01-PO)^{2.65}

Transversal to all of Auchan Retail's areas of action in terms of biodiversity, the Planet Policy - biodiversity section (E4-AR-01-PO) defines the common reference framework for the management, governance and monitoring of the company's commitments in terms of preserving and restoring ecosystems.

Given the pressures exerted by its activities on agricultural, forestry and marine environments as well as its dependence on ecosystem services essential to its business model, the company has formalised this policy in order to contribute to preserving and restoring biodiversity, reducing the negative effects linked to the exploitation or degradation of natural environments and improvement of the ecological resilience of its value chain (E4-05-IN, E4-06-IN, E4-08-IN, E4-09-IN)^{2.65.a}

The Planet policy is based on a structured analysis of the dependencies and pressures on nature using the ENCORE (*Exploring Natural Capital Opportunities, Risks and Exposure*) and Corporate Biodiversity Footprint (CBF) methodologies. On this basis, it identifies four priority areas for action:

1. Transforming farming practices to limit inputs and promote agro-ecological approaches,
2. Prevention of overexploitation of fishery resources and preservation of natural ecosystems by avoiding deforestation;
3. Habitat conversion, and;
4. Reduction of direct pressures exerted by Auchan Retail sites, particularly in connection with soil artificialisation and habitat fragmentation.^{2.65.a}

These guidelines help to control the environmental, regulatory and reputational risks associated with the loss of biodiversity and encourage the emergence of commercial opportunities associated with a more nature-friendly offer and customer experience (E4-02-OP, E4-04-RI, E4-07-OP, E4-10-RI)^{2.65.a}.

The scope of the policy covers all activities under the operational control of Auchan Retail – stores, warehouses, offices and real estate projects – in all countries where the company operates.^{2.65.b} Further integration of the upstream value chain, particularly in agriculture, is planned for the medium term, in step with improvements in tools for measuring dependencies and impacts on nature. Operational implementation is based in particular on the measurement of the biodiversity footprint (E4-AR-01-AC) and on the analysis of global physical climate/biodiversity risks on the sites (E4-AR-02-AC), which give concrete expression to the policy's commitments and allow them to be monitored.^{2.68, 2.80}

Responsibility for the policy lies with the Quality/CSR Department, in coordination with the CSR departments of the subsidiaries.^{2.65.c} The policy is validated and reviewed annually by the Quality/CSR management committee which guarantees strategic consistency, performance monitoring and implementation across the company.^{2.66.a-}
^{b)} It is based on Auchan Retail's outlook for 2032, the CSR strategy and the key issues identified in the double materiality analysis, particularly production methods, the circular economy, responsible consumption, sustainable relations and store management.^{2.65.e} The policy's structural elements are disseminated via the intranet and integrated into internal communications in order to promote the appropriation of biodiversity issues by all employees and to ensure consistent implementation in all subsidiaries.^{2.65.f}

1. Deforestation and degradation of natural ecosystems

In addition to the management of its sites, Auchan Retail is taking action relating to its supply chain, in particular on agricultural raw materials likely to contribute to deforestation or the degradation of natural ecosystems.

This priority covers the risks of soil erosion, conversion of natural habitats and loss of biodiversity associated with certain Filières Auchan Grow the Good (E4-02-OP, E4-04-RI, E4-05-IN, E4-06-IN, E4-07-RI, E4-08-IN, E4-09-IN, E4-10-RI). It is in line with European and national regulatory and policy frameworks, including France's National Strategy to Combat Imported Deforestation (Stratégie Nationale de Lutte contre la Déforestation Importée - SNDI) and the European regulation on deforestation.

Within this framework, the preservation of natural ecosystems is the subject of specific policies developed and implemented by the subsidiaries, particularly in France and Spain:

- French Forest Policy **E4-AR-03-PO**
- Alcampo Forest policy **E4-AR-03-PO**

These two policies address Auchan Retail's deforestation-related issues, focusing on:

- traceability of critical raw materials (e.g. cocoa, coffee, soya);
- sustainable forestry.^{2.65.a}

— French Forest Policy (E4-AR-03-PO)^{2.65}

Updated in March 2023, it formalises Auchan Retail France's commitment to fighting deforestation and promoting responsible sourcing. It provides for the implementation of monitoring mechanisms to reinforce the sustainability of suppliers and includes collaboration with specialist organisations, such as the WWF, on reforestation actions. The company communicates regularly on these initiatives to ensure transparency and to report on the progress made.

The company has set itself several operational objectives (see details of these objectives in target **E4-AR-02-CI** in paragraph 3.4.5):

- Providing traceability of 100% of products using forest resources by the end of 2025 with a commitment to use only materials from sustainably managed forests;
- Guaranteeing the absence of deforestation in food supplies by the end of 2025, including for animal feed, by covering the main raw materials concerned: cocoa, coffee, palm oil and soy. For cocoa, Auchan Retail France joined the French Sustainable Cocoa Initiative, which aims to eliminate all sources from deforested areas, after January 2020. For coffee, palm oil and soya, the company prioritises sustainable, organic and fair trade sourcing with deadlines for excluding deforested sources;

- Achieve 100% compliance with European wood sourcing requirements for non-food products, including school stationery and packaging, which must come from FSC- or PEFC-certified forests by 2025.

The policy will be reviewed in 2026. This will make it possible to set new deadlines for targets up to 2030 taking into account the company's economic situation.^{2.65.a}

The scope of the policy covers all Auchan-branded products marketed in France and contributes to disseminating good practices at company level, particularly through participation in sector initiatives such as the French Initiative for Sustainable Cocoa.^{2.65.b}

Implementation is ensured by the Quality – CSR Department of Auchan Retail France which coordinates actions and monitors the objectives set.^{2.65.c} The ambitions were defined based on the results of the biodiversity footprint and specific analyses of sensitive sectors in line with Auchan Retail's 2032 vision and its CSR strategy.^{2.65.e}

The policy is available to the public on Auchan Retail France's corporate website <https://auchan-agit.fr/>, guaranteeing transparency for stakeholders.^{2.65.f}

— Alcampo Forest Policy (E4-AR-06-PO)^{2.65}

Developed in 2017 and updated in 2025, it aims to minimise the environmental and social impacts of activities related to wood products and to support the restoration of forest ecosystems. It stipulates that all Auchan-brand products containing wood or wood derivatives must be FSC- or PEFC-certified with enhanced traceability requirements, particularly for countries at risk. Alcampo has achieved a high level of FSC or PEFC certification for its paper consumption and aims to gradually reduce the volumes it consumes. The policy also includes commitments to substitution or certification for certain controversial materials, such as palm oil. It relies on long-term partnerships, in particular with the WWF, for reforestation and restoration projects, such as the Templeque forest in Spain.^{2.65.a}

The scope of application covers Auchan-branded products marketed in Spain while also contributing to the alignment of best practices on an international scale, particularly with regard to palm oil.^{2.65.b}

The policy is approved by Alcampo's board of directors and its implementation is coordinated by the Sustainable Development / CSR and Quality departments whose directors sit on Alcampo's management committee.^{2.65.c}

It is part of Auchan Retail's 2032 vision and takes into account topics identified as material, such as production methods, the circular economy, responsible consumption, sustainable relationships and the management of points of sale.^{2.65.e}

The policy is available on Alcampo's institutional website and accessible internally via a shared document database.^{2.65.f}

2. Management of marine and water ecosystems

The second strategic focus is on reducing the pressures exerted on marine and aquatic ecosystems by seafood supplies, including the overexploitation of fishery resources, destruction of the seabed and bycatch of protected species (E4-09-IN). It also includes the reputational risk in the event of biodiversity degradation linked to the company's activities (E4-04-RI & E4-10-RI).

In this context, Auchan Retail has put in place responsible fishing and aquaculture policies for its French and Spanish subsidiaries, in addition to its Planet policy. These policies are based on shared principles of traceability, prevention of overfishing, protection of endangered species and collaboration with specialist partners.^{2.65.a}

— Responsible Fishing and Aquaculture Policy - Auchan Retail France (E4-AR-04-PO)^{2.65}

Auchan Retail France's "Responsible Fishing and Aquaculture" policy (E4-AR-04-PO), updated in November 2024, aims to promote sourcing practices that respect fisheries resources and marine biodiversity to strengthen product traceability and to prevent risks associated with unsustainable practices^{2.65.a}. It relies in particular on maintaining a blacklist of threatened or protected species, updated according to scientific data from the IUCN, on promoting the Filieres Auchan Grow the Good, on the use of third-party labels (MSC, ASC, GLOBAL G.A.P., organic) and on partnerships with recognised organisations such as Mister Good Fish or the GSSI. It also provides a framework for the management of the "Responsible Sectors" range and includes enhanced environmental criteria for products from aquaculture. The Bureau Achat Marée centralises fish procurement, oversees policy implementation and carries out regular quality controls. The policy also includes public positions, e.g. on tuna sourcing, and provides for transparent communication through clear labelling and the Auchan Retail France corporate website <https://auchan-agit.fr/>^{2.65.a, 2.65.f}.

The scope covers all Auchan-branded products sold in France, with a knock-on effect on other subsidiaries through the sharing of good practices and common exclusion lists.^{2.65.b}

Responsibility for implementation lies jointly with the CSR and Quality Departments, which coordinate with the operational teams.^{2.65.c}

The policy has been developed on the basis of the results of the biodiversity footprint and specific analyses of marine resources, incorporating the lessons learned from the double materiality analysis drawn up in 2024. The blacklist is updated on the basis of scientific publications, in particular those of the IUCN, and in consultation with the Quality and CSR teams.^{2.65.e}

— Sustainable Fishing Policy - Alcampo (E4-AR-07-PO)^{2.65}

Alcampo's Sustainable Fishing policy, updated in 2024, has similar objectives to those of the Spanish market. It aims to ensure responsible practices in the seafood supply chain, by strengthening traceability, combating illegal, unreported and unregulated (IUU) fishing, and reducing environmental and reputational risks. Alcampo uses tracking tools like *Seafood Metrics* from the *Sustainable Fisheries Partnership* (SFP) to monitor flows, gives preference to certified products or products from fisheries recognised by third-party standards, supports small-scale fishing and local products and participates in the Ocean Disclosure Project (ODP) to publish information on its supplies. The company undertakes not to market certain threatened species, in line with scientific recommendations, and to regulate the use of fish aggregating devices.^{2.65.a}

The scope covers all Auchan-branded seafood products sold in Spain.^{2.65.b} Implementation is coordinated by Alcampo's CSR and Quality departments, which are responsible for rolling out, monitoring and checking commitments.^{2.65.c} The policy is part of Auchan Retail's 2032 strategy and has been developed on the basis of biodiversity footprint analyses and marine resource impact assessments, in consultation with specialist partners such as SFP.^{2.65.e} It is accessible to the public via Alcampo's corporate website.^{2.65.f}

3. Impacts related to agriculture

The third strategic focus is on reducing the impacts on biodiversity associated with agricultural production systems, especially the use of controversial substances, the simplification of agricultural landscapes and soil degradation (E4-05-IN, E4-09-IN). This approach also aims to mitigate the reputational risk in the event of biodiversity degradation resulting from the company's activities (E4-04-RI).

Auchan Retail is currently formalising a policy dedicated to sustainable agricultural practices that includes the following:

- Reduction of controversial substances;
- Transforming practices to preserve and restore biodiversity.

4. Practices on the Group's physical sites

The fourth strategic area concerns the direct impact of Auchan Retail's operational sites on local ecosystems, particularly through soil artificialisation, habitat fragmentation, light and noise pollution and the management of green spaces (E4-06-IN, E4-08-IN, E4-09-IN). Taking into account the protection of flora and fauna as early as possible in construction and site renovation projects also helps to limit the risk of building projects being abandoned or postponed (E4-07-RI). The sites are also a leverage point for improving ecological resilience, e.g. by encouraging the depaving, revegetation and restoration of ecological continuities (E4-02-OP).^{2.65.a}

— Biodiversity Guidelines for Sites (E4-AR-02-PO)^{2.65}

In this context, Auchan Retail has developed the Biodiversity Guidelines for its sites (**E4-AR-02-PO**), published in 2023, which formalise the principles applicable to all subsidiaries for integrating biodiversity into the design, renovation and management of its infrastructure.^{2.65.a} The Site Biodiversity Guidelines aims to provide a framework for reducing the pressures exerted by sites on nature, while promoting the ecosystem services provided by green spaces - temperature regulation, water management or air quality - for the benefit of workforce and customers. In particular, it emphasises the need to take account of ecological networks (green, blue, brown, black and aerial), to reduce soil sealing, to manage green spaces sensibly, to limit light pollution and to preserve the movement of wildlife.^{2.65.a}

The scope of the Guidelines covers all the company's operational sites - stores, warehouses and other infrastructures - in all the countries in which it operates.^{2.65.b} Governance is the responsibility of Auchan Retail's Property Department, which validates and coordinates deployment, in conjunction with the CSR and Technical Departments.^{2.65.c} Depending on the subsidiary, implementation is carried out by a dedicated property department, by the Technical Department or by Nhood⁽¹⁾ when this entity is mandated to manage the sites. The development of the Guidelines is based on the lessons learned from the measurement of the biodiversity footprint and the identification of the main pressures linked to Auchan Retail's land holdings, as well as on Auchan Retail's strategic orientations in terms of actual estate, the Guidelines having been co-validated with Nhood and Ceetrus.^{2.65.e} It provides for enhanced consultation with local stakeholders - local authorities, environmental associations, experts - to adapt measures to the specific ecological characteristics of each area. The key elements of the Guidelines are made available to teams via the intranet, which helps them to take ownership of the Guidelines and gradually integrate these requirements into the day-to-day practices of property and technical teams.^{2.65.f}

5. Invasive non-native species

Invasive exotic species are not covered by specific policies within Auchan Retail as this issue is not material in relation to its business.

3.4.3.2 Policies relating to material impacts on biodiversity and ecosystems ^{E4.23.b.1 - B + E4.23.b.2 - T}

Auchan Retail's biodiversity and ecosystem policies aim to address the main impacts identified on biodiversity throughout the value chain.

- **Upstream of the value chain** the main impacts relate to the pressure on terrestrial and marine biodiversity caused by the farming and fishing activities that feed the supply chain (see E4-09-IN). These pressures include deforestation, land conversion, marine and land pollution and over-exploitation of resources. They are covered by the sustainable fisheries and aquaculture policies in France and Spain (see **E4-AR-04-PO** and **E4-AR-07-PO**) and the forest policies in France and Spain (see **E4-AR-03-PO** and **E4-AR-06-PO**). Work is underway to formalise agricultural policies aimed at promoting more sustainable practices, in line with the dependencies identified.

- **Direct operations:** the impacts are linked to the degradation of natural habitats caused by the land footprint of the sites (stores, warehouses, car parks, offices, service stations), which contributes to the artificialisation of soils and the fragmentation of ecosystems (see E4-05-IN and E4-06-IN). These impacts are covered by the "Planet" Policy (**E4-AR-01-PO**) and the Site Biodiversity Guidelines (**E4-AR-02-PO**). Furthermore, as presented in the Biodiversity Guidelines for sites and in accordance with the DNSH (*Do No Significant Harm*) criterion of the European taxonomy, no new sites are established on:
 - Arable land or cultivated areas;
 - Virgin land of high ecological value or used as a habitat for endangered species;
 - Forest areas.

⁽¹⁾ Subsidiary of New Immo Holding, sister company of Auchan Retail. Nhood is a real estate services operator.

3.4.3.3 Policies relate to physical and transitional dependencies, risks and opportunities E4.23.c.1 - B+E4.23.c.2 - T

The dependencies identified when calculating Auchan Retail's biodiversity footprint over the last two years are mainly associated with agricultural production and marine resources. Local and international policies on deforestation, sustainable agriculture and fisheries reflect these results. They aim to source from farms that take biodiversity conservation into account in order to avoid, in the medium term, a shortage of certain resources (see E4-10-RI), whilst also adopting more sustainable practices.

3.4.3.4 Capacity of policies to facilitate traceability of products, components and raw materials with material impacts on biodiversity and ecosystems in the value chain E4.23.d.1 - B+E4.23.d.2 - T

Auchan Retail's biodiversity policies include specific tools and approaches to improve traceability in the value chain, particularly for its retail activities. The partnerships set up with certain players, the labels used and the identification of the most at-risk products all help to improve product traceability.

3.4.3.5 Consideration of production, supply or consumption from ecosystems in policies E4.23.e.1 - B +E4.23.e.2 - T

Auchan Retail's biodiversity policies cover the supply and production methods of foodstuffs associated with terrestrial and marine ecosystems, through dedicated measures.

3.4.3.6 Addressing the social consequences of impacts related to biodiversity and ecosystems E4.23.f.1 - B +E4.23.f.2 - T

Auchan Retail's biodiversity policies integrate the social consequences of conservation actions, balancing the needs of local communities with environmental requirements.

To sum up, Auchan Retail strives to combine its environmental ambitions with social issues in order to maximise shared benefits.

Auchan Retail's "Planet" policy (**E4-AR-01-PO**) takes into account the social consequences of impacts related to biodiversity: food insecurity, threat to livelihoods, increase in natural disasters, deterioration of human health or degradation of aquatic ecosystems and its impact on the populations that depend on them.

3.4.3.7 Adoption of policies specific E4.24.a.1 - B+E4.24.b.1 - B*+ E4.24.c.1 - B* +E4.24.d.1 - B*

Auchan Retail has adopted specific policies relating to:

- to the protection of biodiversity and ecosystems on operational sites that it owns, leases or manages in or near an area sensitive to biodiversity;
- sustainable land/agricultural practices (currently being written);
- oceans/seas;
- to anti-deforestation measures.

3.4.4 [E4-3] Actions and resources related to biodiversity and ecosystems

3.4.4.1 Actions in favour of biodiversity and ecosystems and resources allocated for their implementation ^{E4.27.1 - T}

For each material IRO, at least one action has been implemented. ^{E4.27.MDR-A.62.1 - T}

— Provisions common to all actions

Information relating to the assessment of the CapEx and OpEx of shares (2.69), including the dependence of shares on the allocation and availability of resources (E1.AR12), has not been evaluated for this financial year.

The "Planet – biodiversity section" policy (E4-AR-01-PO) constitutes the reference framework for Auchan Retail for managing its impacts and dependencies on ecosystems and frames the two formative actions detailed below^(2.65.2). This policy aims to preserve and restore biodiversity while reducing the pressures associated with business activities. The "Measuring the biodiversity footprint" (E4-AR-01-AC) and "Analysis of overall physical risks on the sites" (E4-AR-02-AC) actions contribute directly to its operational implementation by providing the analyses required to understand the impacts, dependencies and risks associated with nature. They address the issues identified in the double materiality analysis, including habitat degradation, land-use change, pressures on terrestrial biodiversity, long-term physical and reputational risks and the customer experience opportunity (E4-05-IN, E4-06-IN, E4-08-IN, E4-09-IN, E4-04-RI, E4-07-RI, E4-10-RI, E4-02-OP)^{2.46.2}.

Together, these two actions strengthen Auchan Retail's ability to manage its pressures on ecosystems and to anticipate the physical, regulatory and operational risks associated with biodiversity.

— Measuring the biodiversity footprint (E4-AR-01-AC)^{2.68}

In order to understand the impacts on biodiversity, Auchan Retail launched its own biodiversity footprint analysis in 2023 (E4-AR-01-AC)^{2.68} inspired by the SBTn methodology.⁽¹⁾ This study consisted of a sectoral materiality analysis (based on the SMT-Sectoral Materiality Tool and the ENCORE tool), then in an analysis of impacts and dependencies on ecosystems (based on the CBF - Corporate Biodiversity Footprint methodology).

This measure, which is updated each time there is a significant change in the scope of the business, is intended to provide the methodological basis for drawing up a roadmap designed to reduce the company's environmental pressures and strengthen the resilience of its business model over the long term^(2.68.c; 2.68.a). The scope covers all of Auchan Retail's activities, all products and the entire value chain, and thus concerns all internal and external stakeholders involved in the company's operations^(2.68.b). The assessment carried out indicates an overall impact of -6,627 km².MSA.year, making it possible to guide the priorities for action and the leverage points for improvement to be implemented as part of Auchan Retail's biodiversity scheme^(2.68.e). This action is based exclusively on external expenses (OpEx) used to carry out data analysis and consolidation work^(2.69.a).

— Analysis of overall physical risks on the sites (climate and biodiversity) (E4-AR-02-AC)^{2.68}

In 2024, Auchan Retail carried out an analysis of the overall physical risks related to climate and biodiversity for all of its real estate sites with the support of a specialised consulting firm by comparing the geographical coordinates of all the company's sites with maps assessing the sensitivity and ecological importance of the areas concerned.^{2.68.a} This analysis is updated with each significant change to the property boundaries and aims to improve the understanding of the interactions between the physical risks to which the sites are exposed and the potential impacts on biodiversity in order to improve operational management and anticipate regulatory changes.^(2.68.c - 2.68.a) Following this work, a pilot will start in 2026 to systematically integrate the results of this assessment into renovation projects so that development decisions can be adapted to the physical risks identified for each site.^{2.68.a} The action covers all of Auchan Retail's real estate sites and mobilises internal stakeholders involved in the management, renovation and operation of the company's infrastructure.^{2.68.b} The results show that 5% of the sites are located in protected areas providing an initial key indicator to steer the priorities for controlling ecological impacts and dependencies.^{2.68.e} The action is based exclusively on the operational expenses (OpEx) incurred for carrying out the analyses and consolidating the necessary data.^{2.69.a}

(1) <https://sciencebasedtargets.org/about-us/sbtn>

1. Deforestation and degradation of natural ecosystems

This approach is primarily addressed by the Forest policies of Auchan Retail France (**E4-AR-03-PO**) and Alcampo (**E4-AR-06-PO**) which aim to limit the impacts related to land conversion, forest resource exploitation and the expansion of activities on natural environments of high ecological value^(2.65.2). These policies contribute to managing the following impacts, risks and opportunities: habitat degradation, land use change, pressures on terrestrial biodiversity, long-term physical and reputational risks, and customer experience opportunities (E4-05-IN, E4-06-IN, E4-08-IN, E4-09-IN, E4-04-RI, E4-07-RI, E4-10-RI, E4-02-OP)^{2.46.2}.

Apart from the measurement of the biodiversity footprint (see **E4-AR-01-AC** mentioned above), which includes an assessment of the impact on forests, no specific new operational action was formalised in this area during the financial year. Efforts were focused more on the deployment and monitoring of existing policies.

However, local initiatives not detailed here are undertaken by certain subsidiaries and contribute to the fight against deforestation. For example, a partnership between Auchan Retail France and the "Des Enfants et Des Arbres" (DEEDA) association has enabled hedgerows to be planted on 32 French farms under the Auchan banner in 2025, including four from the Auchan Sectors. For its part, Alcampo organised a forest restoration day in November 2025 in collaboration with the WWF which resulted in the planting of 150 new native plants in Toledo. As the latest example, Auchan Retail Portugal has reduced its consumption of paper used for leaflets by 83% between 2022 and 2025, exceeding its initial target of -60%, saving 20,000 trees a year according to ANP|WWF.

2. Management of marine and water ecosystems

To help preserve marine resources, improve product traceability and promote responsible management practices while supporting small-scale fisheries, Auchan Retail promotes sustainable fishing and aquaculture practices throughout its operating subsidiaries.

Although a unified international policy is being defined, each subsidiary is required to apply its own practices which, by extension, concern its suppliers such as the **E4-AR-04-PO** policy in France and **E4-AR-07-PO** policy in Spain.^{2.65.2-S}, resulting in the following actions:

- Adopting more sustainable fishing practices (**E4-AR-04-AC**)
- Implementing a blacklist of seafood products banned from our food supply (**E4-AR-05-AC**)

These two permanent actions^{2.68.c} aim to manage and mitigate the reputational risks in the event of biodiversity degradation linked to the company's activities (E4-04-RI) and the chronic medium-term physical risk with economic consequences in the event of a reduction in the availability and quality of the resources necessary for the processing, manufacture or sale of products by Auchan Retail (E4-10-RI), as well as to reduce the actual long-term negative impact linked to various pressure factors on terrestrial and marine biodiversity due to Auchan Retail's activities: spreading of phytosanitary products (E4-09-IN)^{2.46.2-S}

The measurement of the biodiversity footprint (**E4-AR-01-AC**), mentioned above, is also used to evaluate the impact on aquatic and marine ecosystems and biodiversity, and to adapt action plans accordingly.

Other subsidiaries also offer local initiatives which are not described exhaustively below. One example is the promotion of closed-loop fish farms in Poland which filter and purify water of nitrogen compounds before returning it to nature. Auchan Retail Ukraine has also set up a channel dedicated to river fish fed with zooplankton and in tanks with sandy soil to limit the impact on ecosystems. The water is also filtered and treated with quicklime to avoid the use of aggressive chemicals. Alcampo, for its part, has launched a national communication campaign called "*Mares para siempre*" to promote MSC- and ASC-certified seafood products.

— Adopt more sustainable fishing practices (**E4-AR-04-AC**)^{2.68}

All of Auchan Retail's operating subsidiaries are implementing operational actions aimed at making fishing and aquaculture practices more sustainable.^{2.68.a} In France, the first steps towards continuous improvement and a policy of sustainable fishing were taken in 2006. These include compliance with specific specifications and technical specifications when invitations to tender are issued in order to select products from fisheries or farms that comply with stricter environmental criteria^(2.68.a-b). Since 2024, 100% of the canned tuna supply in France has been FAD-free and free-range which is a concrete example of the increasing demands being made of the industry.^{2.68.e}

In Spain, Alcampo has been implementing sustainable practices since 2017 in collaboration with the Sustainable Fisheries Partnership, including by using FishSource.org for monitoring fisheries and aquaculture farms, identifying environmental risks and implementing projects to improve the sustainability of supply chains. Alcampo has improved the traceability of its products by using the Seafood Metrics tool which is used to map supplies, monitor transshipment situations and promotes responsible practices such as reducing bycatch and integrating recognised certifications.^{2.68.a-b}

To date, 100% of Alcampo's suppliers are signatories of its Code of Business Ethics which includes environmental and social requirements.^{2.68.e}

Progress levels vary from one subsidiary to another, with commitments being made at local level, but convergence towards common standards is reinforced by the sharing of best practice and reference frameworks.^{2.68.c}

— **Applying a blacklist of seafood products banned from the food supply (E4-AR-05-AC)^{2.68}**

Each year, Auchan Retail updates a blacklist of seafood products banned from the Auchan brand offering in all its operating subsidiaries based on scientific data relating to stock levels including those from the IUCN.^{2.68.a} This list includes species that are threatened or seriously endangered, as well as species that require particularly destructive fishing methods, such as deep-sea trawling. Fish caught at depths greater than 800 metres are therefore not available for sale. The action is permanent and applies to all subsidiaries operating seafood products under the Auchan brand.^(2.68.b; 2.68.c)

In 2025, all subsidiaries formally reported their results on the application of the blacklist confirming its operational implementation and the ability to monitor compliance.^{2.68.e}

3. Impacts related to agriculture

This focus area concerns the impact on biodiversity of agricultural production methods (use of controversial substances, soil degradation, simplification of landscapes) and is part of the Planet policy (**E4-AR-01-PO**) and work to formalise a specific policy on sustainable agricultural practices.^(2.65.2) It addresses negative impacts relating to the use of controversial substances, the simplification of agricultural landscapes and soil degradation (E4-05-IN, E4-09-IN). This approach also aims to mitigate the reputational risk in the event of biodiversity degradation resulting from the company's activities (E4-04-RI).^{2.46.2}

No specific operational action has been formalised in this area for the financial year, as the work is in the process of being structured.

A number of local initiatives, not detailed in this report, have been launched in several subsidiaries on an experimental basis to limit the environmental impact of farming activities. For example, Auchan Retail Portugal is a member of the Insectera Consortium that aims to develop several categories of high-protein products with limited environmental impact. Alcampo is working with a number of fruit and vegetable suppliers to establish the framework for a future policy incorporating regenerative agriculture.

4. Practices on the company's physical sites

As part of its site biodiversity guidelines (**E4-AR-02-PO**) adopted in line with the Planet policy (**E4-AR-01-PO**).^{2.65.2 - 5}, Auchan Retail deployed a self-assessment questionnaire in 2024 on the biodiversity performance of its sites (**E4-AR-03-AC**) which will be deployed on a wider scale in the coming years.

The aim of this action is to mitigate and manage the financial risk in the event of the abandonment or postponement of building projects due to regulations protecting flora and/or fauna (E4-07-RI) and to reduce the actual long-term negative impact on biodiversity in the event of habitat degradation due to the footprint of sites (E4-06-IN). It also aims to decrease the negative impact associated with the change in land use resulting from construction projects in areas with little or no prior development, leading to a decline in flora or fauna (E4-08-IN). It has also identified a medium-term business opportunity associated with improving the customer experience by promoting biodiversity (E4-02-OP).

— **Self-assessment questionnaire for the biodiversity performance of sites (E4-AR-03-AC)^{2.68}**

The biodiversity performance self-assessment questionnaire was designed to evaluate Auchan Retail sites according to the following eight main themes:

1. Filtration, collection and storage of rainwater;
2. Ecological monitoring;
3. Plant-based range;
4. Added greenery for buildings;
5. Local wildlife circulation;
6. Light pollution,
7. Management of green spaces and;
8. Raising awareness.

This questionnaire is used to adjust the overall action plan to the specific characteristics of each site.^(2.68.a-b)

A pilot project was carried out at 29 sites and finalised in July 2024 confirming the relevance of the proposed indicators for assessing and monitoring the environmental performance of sites on a large scale, and identifying the conditions necessary for the widespread deployment of the questionnaire within the company.^{2.68.e}

Auchan Retail's CSR and Asset teams are planning to roll out this questionnaire on a wider scale. This roll-out will be gradual in hypermarkets and supermarkets with the following target dates: 20% response rate in 2027, 40% in 2028, 70% in 2029 and finally 100% in 2030.

The aim is to be able to anticipate future regulations and launch a renaturation plan as early as 2030, depending on the company's ambitions or regulatory constraints (EU Nature Restoration Act + rise in water stress issues + materiality of sites for climate and potentially for actual estate). The scope covers the various types of Auchan Retail sites (stores, warehouses, other infrastructures) and essentially mobilises the local property, technical and CSR teams.^{2.68.b}

3.4.4.2 Use of measures to compensate for biodiversity loss in its action plans ^{E4.28.b.1 - B}

Auchan Retail has not used any measures to compensate for loss of biodiversity in its action plans.

3.4.4.3 Integrating local and indigenous knowledge and nature-based solutions into actions ^{E4.28.c.1 - B}

Auchan Retail has not integrated local and indigenous knowledge or nature-based solutions (NBS) into its actions in favour of biodiversity and ecosystems.

Indicators and targets

3.4.5 [E4-4] Targets related to biodiversity and ecosystems

3.4.5.1 Time-bound and results-based targets ^{E4.31.1 - T}

The following four actions have their own objectives which are presented in section 3.4.4. However, in the absence of further information concerning them, the company shall not present them as targets within the meaning of the ESRS standards.

- Analysis of overall physical risks on the sites (climate & biodiversity) (**E4-AR-02-AC**)
- Self-assessment questionnaire for the biodiversity performance of sites (**E4-AR-03-AC**)
- Adopting more sustainable fishing practices (**E4-AR-04-AC**)
- Implementing a blacklist of seafood products banned from our food supply (**E4-AR-05-AC**)

— Limiting deforestation caused by the production of Auchan products (E4-AR-02-CI)^{2.80}

	(in %)	Product types	2024 reference	2025	Evolution vs. reference	2030 target
			<i>2.80.b and d.</i>	<i>2.80j</i>	<i>2.80j</i>	<i>2.80.b and .e</i>
Focus areas	Food supplies certified as deforestation-free	Palm oil - RSPO certification	100%	97%	-3 pts	100%
		Cocoa - UTZ or Transparence Cacao certification	23%	28%	+5 pts	100%
		Coffee - UTZ, Fair trade/Max Havelaar, PL-EKO-05 or Organic agriculture certification	46%	54%	+8 pts	100%
		Soya (not measured).	NC	NC	N/A	100%
	Supplies of non-food products (wood, paper, cardboard) certified by FSC or PEFC	Toilet paper	100%	100%	-	100%
		Kitchen paper	100%	100%	-	100%
		Paper tissues	100%	100%	-	100%
		School paper	97%	100%	+3 pts	100%
		Wrapping paper	85%	99%	+14 pts	100%
		Disposable products (including paper towels)	13%	15%	+2 pts	100%
		Charcoal	100%	100%	-	100%

Auchan Retail France aims to guarantee forest resource supplies from sustainably managed forests. The targets, focused on the scope of products contributing most to deforestation in their production process, are directly aligned with the National Strategy to Combat Imported Deforestation (SNDI).^{2.80.a./g}

These targets are currently set for Auchan Retail France. They will be generalised when the international Forest policy is finalised. The importation of beef from Cerrado (Brazil) is already banned in all countries where it is established and all Auchan brand cosmetic products (Cosmia) are exempt from palm oil.^{2.80.c}

The targets are defined in collaboration with leading organisations, such as the NGO Earthworm for charcoal traceability, as well as collective initiatives such as the French Manifesto for Responsible Soya. Internally, the CSR and Quality teams work together to update the policy.^{2.80.h}

3.4.5.2 Ecological thresholds and impact attribution applied to targets^{E4.32.a.1 – B+E4.32.a.i.1 – T}

Auchan Retail has not applied ecological thresholds or impact attribution when setting its targets.

3.4.5.3 Alignment of targets with the Kunming-Montreal global biodiversity framework^{E4.32.b.1 - B}

The **E4-AR-02-CI** target is based on the Kunming-Montreal Global Biodiversity Framework and the relevant aspects of the European Union's strategy for 2030. Effectively, the strategic priorities in this area (fisheries and aquaculture, sites, forests and agriculture) make it possible to respond to several key targets, such as the restoration and protection of ecosystems (targets 2 and 3), the sustainable management of agricultural, fisheries and forestry resources (target 10) and the reduction of pollution (target 7). In addition, the company is taking action to integrate biodiversity values into its decision-making processes (Target 14), to raise consumer awareness of sustainable practices (Target 16) and to monitor its biodiversity footprint in order to assess and limit the impact of its activities (Target 15).

3.4.5.4 Relationship between targets and biodiversity impacts, dependencies, risks and opportunities for activities and the value chain^{E4.32.c.1 - T}

Auchan Retail's **E4-AR-02-CI** target was defined in accordance with the company's policies relating to upstream activities (agriculture, deforestation) which account for the most significant part of the company's biodiversity footprint.

The fisheries and aquaculture sectors do not have defined targets at this stage. The finalisation of a dedicated international policy will enable the company and its subsidiaries to define common targets.

The scope of Auchan Retail sites is not subject to defined targets at this stage. Thanks to the analysis of the physical risks of the sites carried out in 2024 and updated in 2025, a store renovation strategy was put together, for which a pilot project is currently in progress. Depending on the results of this review, the strategy will be adjusted and its deployment gradually extended to include specific targets.

3.4.5.5 Geographical scope of targets^{E4.32.d.1 - T}

The scope of Auchan Retail's targets is limited at the date of completion of the report to Auchan Retail France and Alcampo.

Work will begin shortly to integrate other subsidiaries.

3.4.5.6 Use of measures to compensate for biodiversity loss in defining targets^{E4.32.e.1 - B}

Auchan Retail did not use measures to compensate for biodiversity loss when defining its targets.

3.4.5.7 Level of hierarchy of mitigation measures to which the target can be assigned^{E4.32.f.1 - T}

Targets can be allocated to a number of hierarchical layers, such as avoidance and mitigation for Auchan Retail.

3.4.6 [E4-5] Impact indicators concerning changes to biodiversity and ecosystems

3.4.6.1 Number and size of sites located in or near protected areas or key biodiversity areas that the company negatively affects ^{E4.35}

The physical risk study carried out for Auchan Retail and presented in section 3.4.1.2. focused on the assets of Auchan Retail. Reconciliation work was carried out in order to group together the assets present on the same site on the basis of the company's site repository, and according to addresses and GPS coordinates. The results presented in this sustainability statement are the result of this reconciliation work.

In total, 166 Auchan Retail sites were identified in or near protected areas. Of these, 63 are located directly in protected areas, while 103 are located nearby (i.e. with at least 40% of protected spaces in a 10 km² area around the site).^{E4.35.1 - N} The Auchan Retail sites identified in this way cover an approximate area of 151 hectares.^{E4.35.2 - N}

3.4.6.2 Indicators relating to impact vectors for land use change, freshwater use change and sea use ^{E4.38}

In 2024, Auchan Retail's biodiversity footprint was estimated to be -6627 km².MSA.year. Driven by the company's activities, it is mainly concentrated upstream in the value chain with 81% of the impacts linked to activities associated with food products. Direct impacts are mainly due to the energy consumption of buildings. This measure was not renewed in 2025, as updates are planned when there are significant changes in the company's commercial activity.

The biodiversity footprint of the buildings is 183 km².MSA.year, representing 3% of the total footprint. Hypermarkets generate the highest impact, followed by supermarkets. Drives and convenience stores have a lower impact, due to their small size and their location in already urbanised areas.

The direct impact of buildings stems from two key phases:

- Construction, associated with the materials used (wood, metal, concrete, etc.), generates significant impacts due to the GHG emissions and pollution associated with the extraction and processing of materials;
- Operation, with a strong contribution from electricity consumption, particularly in countries with carbon-intensive energy mixes.

The major environmental pressures associated with buildings include land use change, pollution, water stress and pollutant emissions.

3.4.7 [E4-6] Anticipated financial impact of material risks and opportunities relating to biodiversity and ecosystems

Auchan Retail has not commissioned any studies to quantify the expected financial impact of the material risks and opportunities associated with biodiversity and ecosystems.

3.5 RESOURCE USE AND CIRCULAR ECONOMY [E5]

3.5.1 [E5.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy _____	132	3.5.4 [E5-3] Targets relating to the use of resources and the circular economy _____	144
3.5.2 [E5-1] Resource use and circular economy policies _____	134	3.5.5 [E5-4] Resource inflows _____	148
3.5.3 [E5-2] Actions and allocations relating to the use of resources and the circular economy .	137	3.5.6 [E5-5] Resource outflows _____	149

This section of the sustainability statement covers the company's impact on the efficient use of resources, their non-depletion and the sustainable sourcing and use of renewable resources. It also includes the measures taken to address the risks and opportunities associated with the increasing scarcity of certain resources and their optimisation, as well as the company's plans and ability to adapt its strategy and business model in line with the principles of the circular economy.

Issues addressed by the ESRS E5 standard

- Impact on resources
- Actions to mitigate impacts
- Circular economy strategy
- Financial impact of risks and opportunities

Strategy

3.5.1 [E5.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

3.5.1.1 Material impacts, risks and opportunities relating to the use of resources and the circular economy

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

The comprehensive review of the impact, risk and opportunity ratings led to the reclassification of the economic risk in the event of an increase in the cost of raw materials and a reduction in their availability (E5-08-RI) as "material".^{2.48.g} This upgrade followed a review of the scope of this risk, initially limited to real estate activities.

— WASTE MANAGEMENT ^{AIAR16}

IRO 2.46	<ul style="list-style-type: none"> • Financial risk in the event of an increase in the cost of waste treatment (E5-12-RI) • Reputational risk in the event of food waste that could lead to a loss of appeal to customers (E5-14-RI)
Time horizon	Short and medium term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Societal and regulatory developments in waste management are exposing Auchan Retail to significant impacts. Increased costs associated with treatment and recycling, as well as compliance with specific national regulations — such as the obligation in Romania, since November 2023, to collect a deposit on drinks packaging — may generate an increase in operating costs in the short and medium term. In addition, inadequate management of unsold stock, particularly food, can have reputational effects that affect the brand's image in the eyes of consumers who are increasingly sensitive to waste and the circular economy. These impacts directly influence the performance of Auchan Retail's business model which is heavily dependent on controlling logistics costs, margins and customer confidence.</p> <p>In order to meet these challenges, Auchan Retail is deploying an active waste reduction strategy, integrated into its CSR approach and its commitments to combat food and non-food waste. The company is taking action on a number of fronts: improving the management of unsold goods, developing circular economy solutions, supporting consumers to adopt responsible practices and introducing operational innovations in stores. In the short term, efforts are focused on regulatory compliance and optimising the flow of unsold products. In the medium term, they will be on reducing waste management costs through increased recovery and reuse of waste, and in the long term, they will be on the structural integration of circularity within the value chain. These actions strengthen the resilience of the distribution model, preserve competitiveness and support Auchan Retail's strategy focused on sustainability and customer confidence.</p>
Business management capabilities 2.48.f	<p>In the short and medium term, regulatory changes and rising waste treatment costs may lead to additional operating costs for Auchan Retail, particularly in relation to packaging management, deposit requirements in certain countries and stricter sorting and recovery requirements. In the short to medium term, inadequate control of unsold food and non-food items could result in economic losses, lower margins and a reputational risk affecting the attractiveness of the store, with potential financial impacts on operating costs and compliance requirements.</p> <p>Management capacity is based on circular economy practices, waste prevention measures and waste reduction programmes covering operations and the value chain. These measures aim to limit waste volumes and the associated costs in the short term, to improve the recovery of unsold products in the medium term, and to reduce financial and reputational exposure in the long term through the gradual integration of circularity into supply and supplier relationship models.</p>
Related policies 2.65	<ul style="list-style-type: none"> • Policy to combat plastic pollution (E5-AR-02-PO) • Policy to combat food waste (E5-AR-03-PO)
Related actions 2.68	<ul style="list-style-type: none"> • Employee training in the management of packaging and packaging waste (E5-AR-04-AC-a) • Packtool Deployment (E5-AR-04-b) • Reuse and development of collection systems (E5-AR-04-AC-c) • Food waste prevention (E5-AR-01-AC) • Reducing food waste (E5-AR-02-AC) • Recovery of food resulting from food waste (E5-AR-03-AC) • Green-Back Process (E5-AR-05-AC)
Related targets 2.80	<ul style="list-style-type: none"> • Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products (E5-AR-02-CI) • Combating food waste in stores (E5-AR-01-CI)

— MANAGEMENT OF RESOURCE INFLOWS AND OUTFLOWS, INCLUDING THE USE OF RESOURCES ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Reputational risk and loss of appeal to consumer expectations for products whose components (particularly packaging) are no longer sustainable (E5-02-RI) • Economic risk in the event of an increase in the cost of raw materials and a reduction in their availability (E5-08-RI) • Potential positive impact in the medium term by encouraging customers to adopt purchasing habits compatible with the circular economy (E5-03-IP) • Actual negative medium-term impact of distribution activities if they contribute to the production of waste that is difficult to recover or recycle (E5-01-IN) • Actual long-term negative impact on the environment in the event of overexploitation of natural resources leading to their depletion (E5-10-IN)
<p>Time horizon</p>	<p>Medium and long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail is exposed to a reputational risk linked to the shift in consumer expectations towards more sustainable products and packaging, as well as to an economic risk in the event of an increase in costs linked to the scarcity and loss of quality of resources or products. These effects can affect the appeal of the retailer, the competitiveness of its offering and the performance of its business model, while increasing pressure on the value chain. On the other hand, by proposing an adapted service offer and through its communication campaigns, Auchan Retail can also raise awareness and support its customers in adopting more circular purchasing practices.</p> <p>The marketing of consumer goods, still largely based on a linear model ("extract-produce-consume-discard"), can generate an actual negative environmental impact in the medium term, particularly due to the low recovery of plastic waste and the production of unsold goods that are difficult to recycle.</p> <p>To address these challenges, Auchan Retail limits the use of single-use or high-environmental-impact packaging and incorporates stricter requirements for recyclability and sustainability into the specifications of its Auchan-brand products. The company is also working to reduce the amount of unsold goods likely to become waste, particularly multi-material products or those containing substances that are difficult to recover and reuse.</p> <p>In close collaboration with its suppliers, Auchan Retail also favours the use of raw materials produced according to sustainable practices and the manufacture of products resulting from an eco-design and eco-selection approach.</p> <p>In addition, Auchan Retail is working to limit food or non-food waste as well as its dependence on virgin raw materials. To achieve this, the company develops practices and offers from the circular economy that promote the responsible use of resources, reuse and recycling.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail is improving its capacity to act by integrating circular economy principles into its offers and by favouring suppliers committed to sustainable production practices. This reduces our consumption of finite natural resources and limits our financial exposure to price fluctuations. In the short term, these measures reduce the immediate impact of supply tensions; in the medium term, they stabilise costs and secure volumes; and in the long term, they make the distribution business model more resilient in the face of dwindling resources.</p> <p>In response to changing customer expectations and tougher regulatory requirements, Auchan Retail is limiting the use of single-use packaging or packaging with a high environmental impact and incorporating stricter requirements on recyclability and sustainability into the specifications for its Auchan-branded products. The company is also working to reduce the amount of unsold goods likely to become waste, particularly multi-material products or those containing substances that are difficult to recover and reuse. In the short term, these measures improve compliance and reduce waste volumes; in the medium term, they support the transition to lower-impact products; and in the long term, they contribute to the circular economy and to Auchan Retail's climate and CSR objectives while making its distribution model more resilient.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Policy to combat plastic pollution (E5-AR-02-PO) • Policy to combat food waste (E5-AR-03-PO) • Eco-design and eco-selection policy (E5-AR-04-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Employee training in the management of packaging and packaging waste (E5-AR-04-AC-a) • Deployment of Packtool - supplier packaging tracking tool (E5-AR-04-AC-b) • Reuse and development of collection systems (E5-AR-04-AC-c) • Food waste prevention (E5-AR-01-AC) • Reducing food waste (E5-AR-02-AC) • Recovery of food resulting from food waste (E5-AR-03-AC) • Green-Back Process (E5-AR-05-AC) • ECOYODA Project (E5-AR-06-AC)
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • Combating food waste in stores (E5-AR-01-CI) • Reducing the environmental impact of end-of-life packaging for Auchan-branded products (E5-AR-02-CI)

Impact, risk and opportunity management

3.5.2 [E5-1] Resource use and circular economy policies

3.5.2.1 Policies for managing IRO related to resource use and the circular economy ^{E5.14.1}

All the material impacts and risks identified are covered by at least one policy.^{E5.14.MDR-P.621}

Datapoint **2.65.d** relating to external standards or voluntary initiatives to which the company adheres is only mentioned in the policy tables when Auchan Retail has formally committed to comply with them in accordance with the non-mandatory nature of these instruments.

The policies set out below provide a framework for managing the IRO identified in the double materiality assessment and structure the operational implementation of the company's ambitions to the circular economy.

Common framework for policies on pollution and resources

The policies implemented by Auchan Retail under ESRS E5 are part of a global approach aimed at reducing the environmental impacts linked to pollution and the use of resources, in accordance with the principles of the circular economy and the control of environmental, economic and reputational risks. They are the company's frame of reference for action across the entire value chain, from design and supply to product distribution, consideration the company's direct and indirect responsibilities.

These policies are deployed uniformly across all Auchan Retail subsidiaries, with local adaptations where regulatory frameworks, infrastructures or operational contexts so require. Their governance is based on strategic oversight by the company's CSR bodies and joint operational implementation by the CSR department and the business units concerned. They are distributed to the relevant teams and partners, accompanied by training and dedicated tools to ensure that they are taken on board and are effective, and are published on the company's corporate website.^(2.65.a, 2.65.c, 2.65.f)

— Policy to combat plastic pollution (E5-AR-02-PO)^{2.65}

This policy aims to address the material impacts, risks and opportunities identified in the double materiality analysis, in particular the positive impact of encouraging customers to adopt behaviour compatible with the circular economy (E5-03-IP), the negative impacts associated with the production of waste that is difficult to recover (E5-01-IN) and the overexploitation of natural resources (E5-10-IN), as well as the reputational, economic and financial risks associated with changes in costs, the loss of attractiveness of offers and the increase in waste treatment costs (E5-02-RI, E5-08-RI, E5-12-RI, E5-14-RI).^{2.65.a}

The policy aims to reduce pollution associated with plastic packaging through five initiatives covering the entire value chain:

1. plastic products, especially single-use products;
2. household packaging;
3. storage and transport packaging;
4. distribution packaging;
5. case packaging.

It establishes a common framework for all subsidiaries, supplemented locally when required by national regulations or contexts. Annual monitoring has been carried out since 2021 on:

- rate of reuse, recyclability and compostability of packaging;
- total quantity of plastic placed on the market;
- data reliability enhanced by the gradual deployment of PackTool since 2024.^{2.65.a}

The policy applies in all the countries where Auchan Retail operates, with local adaptations to take account of the regulatory framework and existing infrastructures.^{2.65.b}

Implementation is based on five key initiatives covering the entire packaging value chain. Operational management is provided by Auchan Retail's CSR department, in conjunction with the relevant business units.^{2.65.c}

— **Policy to combat food waste (E5-AR-03-PO)^{2.65}**

This policy aims to address the material impacts, risks and opportunities identified, including the positive impact of encouraging customers to adopt practices compatible with the circular economy (E5-03-IP), the economic risks associated with the volatility and availability of raw materials (E5-08-RI), the risks associated with waste treatment costs (E5-12-RI) and the reputational risks associated with food waste (E5-14-RI).^{2.65.a.}

Auchan Retail aims to reduce in-store food waste by 50% by 2030 compared with 2022. The policy is based on five complementary leverage points covering the entire food value chain: professionalisation of prevention, development of new operational concepts, including those based on artificial intelligence tools and in-store recycling, organisation of donations to associations, raising customer awareness and mobilisation of internal and external stakeholders.

The scope covers all processes associated with the management of food products, from procurement to shelving and checking dates in store, including interactions with warehouses, suppliers, consumers and donation associations. Certain product categories, such as drugstores, perfumery, petfood and childcare, are excluded from the scope. The policy applies to all subsidiaries, with local adaptations depending on the infrastructure and applicable regulations.^{2.65.b.}

Implementation is by a multidisciplinary international project team involving the CSR, Performance, Quality and Product departments, under the supervision of the company's CSR bodies.^{2.65.c.} Monitoring is based on monthly indicators and a methodology based on the international *Food Loss & Waste Standard* framework.^{2.65.d.} The policy was drawn up in consultation with the subsidiaries in order to define achievable goals in each national context.^{2.65.e.}

— **Eco-design and eco-selection policy (E5-AR-04-PO)^{2.65}**

This policy aims to address the material impacts, risks and opportunities associated with reducing pressure on natural resources and limiting the production of waste that is difficult to recycle. In particular, it contributes to encouraging customers to adopt purchasing behaviours compatible with the circular economy (E5-03-IP), reducing negative impacts related to resource use (E5-10-IN) and controlling economic and availability risks associated with raw materials (E5-08-RI).^{2.65.a.}

The eco-design and eco-selection policy aims to reduce the environmental impact of Auchan-branded non-food products throughout their life cycle. It is based on two complementary approaches: eco-design, integrated from the product design phase, and eco-selection, which consists of prioritising the different options of a product with the best environmental performance.

Auchan Retail has set itself the ambition that, in priority categories, the majority of its non-food products should meet the criteria for a responsible offer by 2032. The methodology chosen is inspired by life cycle analysis principles and relies on external standards from approved eco-organisations as well as on the expertise of institutional actors.^{2.65.d.}

The policy applies to Auchan-branded non-food products and covers all associated activities as well as the upstream value chain associated with these products. It concerns all the Auchan Retail subsidiaries with possible variations depending on the product categories and assortments specific to each market.^{2.65.b.}

Responsibility for implementation lies jointly with the CSR Department and the Quality Department in coordination with the subsidiaries.^{2.65.c.} The development and deployment of the policy are based on close consultation with internal stakeholders, including the product, quality, marketing and purchasing teams in order to adapt eco-design criteria to the diversity of product families and to ensure operational relevance.^{2.65.e.}

3.5.2.2 Treatment of the phasing out of the use of virgin resources, including the increased use of secondary (recycled) resources ^{E5.15.a.1 - B+E5.15.A.2}

The policies adopted by Auchan Retail encourage the gradual abandonment of virgin resources in their respective activities.

At Auchan Retail, the policy to combat plastic pollution (**E5-02-AR-PO**) takes into account the overall volume of plastic used as well as the relative share of secondary

material. This policy is structured around two main objectives. The first aims to reduce the weight and proportion of plastic used in our packaging. The second involves improving the reusability, recyclability and compostability of packaging for our Auchan-branded products, our hand-crafted products and checkout bags.

3.5.2.3 Sustainable sourcing and use of renewable resources ^{E5.15.b.1 - B+E5.15.B.2}

Sustainable sourcing and the use of renewable resources is an integral part of Auchan Retail's activities.

Regarding the product distribution component, Auchan Retail emphasises, in its policy to combat plastic pollution (**E5-02-AR-PO**), certain supply rules the objective of which is to avoid any harm to the environment by using certain resources. Oxo-degradable plastics, for example, are banned because they fragment under the effect of light, generating pollution in water environments. Some less impactful solutions are also studied and regulated for optimal use, e.g. bio-based plastics that enhance agricultural residues that do not compete with human food crops or materials that are only compostable at home or recyclable.

Transport activities are also subject to recommendations, for example by encouraging suppliers to stop using plastic or isorel pallet inserts.

More generally, Auchan Retail's suppliers must demonstrate sustainable use of water and energy resources, in application of the company's responsible procurement policy.

3.5.2.4 Integration of the waste hierarchy ^{E5.AR9}

Auchan Retail's policies address different layers of the waste hierarchy (prevention/reuse/recycling/other forms of recovery/disposal), prioritising, where possible, the least impactful treatment methods.

ID	Price	Response to DP E5.AR9.a	Response to DP E5.AR9.a
E5-AR-02-PO	Policy to combat plastic pollution	Integrated layers: prevention/reuse/recycling	The policy to combat plastic pollution seeks to avoid or limit the use of plastic and to encourage the use of reused, recyclable and recycled plastic where appropriate.
E5-AR-03-PO	Policy to combat food waste	Integrated layers: prevention/reuse/recycling/recovery	The policy to combat food waste targets a 50% reduction by 2030. It prioritises avoidance strategies and minimising food waste, and ultimately proposes recovery solutions for uses other than human consumption, or energy recovery.
E5-AR-04-PO	Eco-design and eco-selection policy	Integrated layers: all	The eco-design and eco-selection policy takes into account the entire life cycle of products in order to consider, first and foremost, certain sustainability solutions, including reuse and reparability in particular, to avoid or minimise waste. Secondly, the aim is to promote recycling, recovery and disposal solutions.

3.5.3 [E5-2] Actions and allocations relating to the use of resources and the circular economy

3.5.3.1 Actions relating to the use of resources and the circular economy and resources allocated for their implementation ^{E5.19.1}

Each material IRO identified by Auchan Retail is dealt with by at least one dedicated action, in accordance with the requirements of ESRS E5^(E5.19.MDR-A.62.1).

Information relating to the assessment of CapEx and OpEx associated with these actions, including their dependence on the availability of resources^(E1.AR12), has not been established for the financial year and will be improved in future reporting cycles^(2.69.a to c). Datapoint 2.68 is not included for actions whereby no recourse is provided for potentially affected persons.

A. REDUCING WASTE AND COMBATING FOOD WASTE

The actions presented in this section are part of the Policy to combat food waste (**E5-AR-03-PO**), which structures Auchan Retail's approach to reducing losses and optimising the value of food products across its entire value chain.^{2.65.2-5}

The actions described in this section cover a set of Impacts, Risks and Opportunities (IROs) identified as material within the framework of the double materiality analysis ^{2.46.2}, including the following:

- the positive impact of adopting more responsible consumption patterns (E5-03-IP);
- the economic risk associated with volatility and dependence on raw materials (E5-08-RI);
- the financial risk associated with waste treatment costs (E5-12-RI);
- the reputational risk in the event of significant food waste (E5-14-RI).

The three actions set out below – Prevention (**E5-AR-01-AC**), Reduction (**E5-AR-02-AC**) and Recovery (**E5-AR-03-AC**) – form a coherent system covering the upstream, downstream and end-of-life stages of food products making a complementary contribution to reducing waste and the transition towards a circular economy.

• Food waste prevention - E5-AR-01-AC^{2.65}

Auchan Retail is rolling out a series of concrete actions aimed at reducing food waste throughout its value chain. The aim of this policy is to halve food waste by 2030 compared with 2022. The "Food Waste Prevention" initiative is part of this trajectory, structuring a comprehensive plan for continuous improvement ^{2.68.a}.

Five operational leverage points have been defined for in-store food products:

1. **Optimisation of sales space** - Reduction of losses associated with over-exposure of products, for example through better management of floor space and furniture.

2. **Adjustment of order quantities** - Improved product availability thanks to decision-support tools and refined management of logistics units (PCBs).

3. **Assortment optimisation** - Reducing losses by better aligning supply and demand, through continuous analysis of range performances.

4. **Storage conditions** - Improved practices and quality controls throughout the supply chain, accompanied by targeted training. Cold sensors, for example, are installed in Alcampo's furniture and cold rooms to warn of potential breakdowns.

5. **Transport conditions** - Reinforcement of temperature control and delivery conditions to preserve product quality. Since 2024, Auchan Retail France has been trialling the "Smart Green Pallet" project, winner of the ADEME Logistique 4.0 call for projects. This connected, recyclable and recycled pallet is used for the digital traceability of cold chain products, and tracking the temperature, shocks and geographical position of the packaging.

These actions are accompanied by a major drive to raise awareness and enhance the professional skills of store and support service staff, as well as mobilising external partners.

Auchan Retail namely works with suppliers, logistics operators and recognised organisations in the fight against waste. For example, the company has signed the Consumption Dates Pact alongside around thirty other players in the food industry, and is carrying out communication initiatives aimed at customers to encourage responsible consumption. For example, Alcampo has set up two websites, one for its employees and the other for its customers, and organised an internal challenge to promote initiatives and good practice in the fight against food waste. In Portugal and France, the company has set up dashboards to monitor and communicate food waste prevention initiatives more effectively.

Preventative measures aim to reduce the risk of waste throughout the supply chain, before it results in product losses.^(2.68.a.2)

The scope of application covers all of Auchan Retail's subsidiaries^{2.68.b}. The following are involved:

- workforce, trained using dedicated training modules;
- Suppliers, for the optimised management of volumes;
- Carriers and supply chain logistics professionals, who guarantee compliance with storage conditions;
- And customers, through awareness-raising and communication campaigns

This action is part of a continuous improvement process with no deadline for completion.^(2.68.c.2) There is no recourse for people potentially affected.^{2.68.d}

Concerning advancement^(2.68.e.1) subsidiaries are making progress at different rates depending on local conditions. In Poland, optimising the sales area for fruit and vegetables has reduced losses, while in Romania, improved palletising has reduced product damage. A common training kit has been deployed, including:

- A theoretical module on the issues and sources of food waste;
 - A practical module offering operational solutions for stock management and customer communication.
- **Reducing food waste - E5-AR-02-AC^(2.68)**

To complement prevention efforts, Auchan Retail is implementing a continuous action plan^{2.68.c} for reducing food waste focused on making the most of products nearing their expiry date. It includes dedicated areas, anti-waste baskets, partnerships with specialist applications, in-store processing, the use of artificial intelligence to optimise markdowns and the organisation of food donations. The action aims to limit the volume of food destroyed by promoting its redirection towards human consumption or other forms of recovery.^{2.68.a}

The action therefore has six complementary components:

1. Provision of anti-waste areas in stores

Dedicated areas or spaces are set aside for food products with short expiry dates in Auchan Retail's stores in France, Russia, Romania, Spain (hypermarkets), Portugal, Poland, Ukraine and Luxembourg.

2. Availability of anti-waste baskets.

Baskets of products with short sell-by dates at discounted prices available in stores *via* a mobile application or directly on-site.

- *Too Good To Go* baskets *via* a mobile application linking stores with a community of consumers. This is the case for Auchan Retail France, Auchan Retail Spain, Auchan Retail Portugal and Auchan Retail Poland.

- Local partner baskets *via* a mobile application linking stores with a community of consumers, e.g. Poland through the partnership with Foodsi.
- Auchan fruit & vegetables baskets available directly in stores in all subsidiaries.
- In Ukraine, anti-waste baskets made up of local or Auchan-branded products that are close to their sell-by date are offered to employees at a discount of 40-70%.

3. In-store product processing

In-store processing of raw products that are close to their sell-by date or are no longer saleable in their current state. For example, breadcrumbs made from unsold bread are available in stores in Poland, as well as apple tarts and apple juice in Ukraine.^{68.e}

4. BtoB Partnerships

Partnership with a third party for the provision and processing of raw products that reach their sell-by date or are no longer saleable in their current state. In Luxembourg, for example, Auchan Retail is a partner of *La Fée Maraîchère* for the resale of jams and pasteurised fruit juices made from unsold processed fruit and vegetables.

5. Use of artificial intelligence

The Smartway digital solution, deployed in France, Luxembourg, Romania, Poland, Spain and Portugal, uses AI to help effectively combat food waste by proposing appropriate reductions for products with short use-by dates. In 2025, this solution saved 95 million products from being wasted (compared with 88 million products in 2024).^{2.68.e}

6. Donations of unsold food to national food banks or associations that help the underprivileged, e.g. the Red Cross.

The action aims to limit the volume of food waste by promoting its repurposing for human consumption through other forms of recovery^{2.68.a}. The scope covers all subsidiaries and involves stores, digital service providers, associations and local communities.^{2.68.b}

The action is continuous^{2.68.c} and does not provide for an appeal procedure.^{2.68.d}

• **Recovery of food products resulting from food waste (E5-AR-03-AC)^(2.86)**

When certain losses cannot be avoided, Auchan Retail implements recovery solutions through four main channels:

1. **Animal feed:** food, that is not consumable by the population but is still suitable for animals, is given to associations, zoos or farms. They can also be processed into animal feed. For example, a partnership was set up between Auchan Retail Senegal and the Hann animal park to provide unsold food for the animals.
2. **Biomaterial processing and biochemical transformation:** unavoidable food waste can be used for the production of biomaterials or bio-based materials.
3. **Anaerobic co-digestion:** organic matter is broken down by bacteria in the absence of oxygen, for the purposes of methanisation and biogas production.
4. **Aerobic digestion:** the breakdown of matter in the presence of oxygen leads to the production of compost that can be recycled. Auchan's subsidiaries are gradually adopting this method, following the example of Alcampo, which sells own-brand compost containing 10% organic waste from its hypermarkets.

The objective is to ensure the reintegration of non-consumable materials into circular loops.^{2.68.a}

The action applies to all subsidiaries and mainly involves collection and processing providers.^{2.68.b}

It is implemented on an ongoing basis and does not provide for a specific appeal procedure.^{2.68.c, 2.68.d}

B. Fighting against plastic pollution

As part of the policy to combat plastic pollution (**E5-AR-02-PO**) which structures Auchan's commitments regarding the reduction of impacts related to packaging.^{2.65.2-5} Auchan Retail organises its actions around three complementary leverage points:

1. **Employee training in the management of packaging and packaging waste (E5-AR-04-AC-a)** aims to strengthen internal skills and disseminate best practice.
2. **Deployment of PackTool (E5-AR-04-AC-b)** to enable precise monitoring of supplier packaging and better control of associated data
3. **Reuse and the development of collection systems, (E5-AR-04-AC-c)** promotes the reuse of materials and the reduction of waste at source.

These actions promote the implementation of a circular economy and help to mitigate the environmental, economic and reputational risks associated with plastic pollution. They are used to manage the identified impacts, risks and opportunities, including:

- The actual negative impact in the medium term of producing waste that is difficult to recover or recycle (E5-01-IN),

- The reputational risk associated with the lack of durability of packaging (E5-02-RI),
- The actual long-term negative impact of overexploitation of natural resources (E5-10-IN), and
- the financial risk associated with increased waste treatment costs (E5-12-RI).^(2.46.2-5)

In addition, other local actions, not set out in this report, also contribute to the fight against plastic pollution. For example, in 2025, Senegal launched a pilot project in six stores to characterise and quantify the plastic waste generated and identify ways of recovering it. Similarly, some subsidiaries, like France, Portugal and Spain, are experimenting with bulk sales of different product categories in their outlets.



• **Employee training in the management of packaging and packaging waste (E5-AR-04-AC-a)^{2.68}**

Auchan Retail is strengthening its in-house skills through a training programme dedicated to packaging management and plastic-related issues. This initiative is based on four educational modules, topical fact sheets and an internal toolkit.^{2.68.a}

The aim is to enable the workforce concerned to adopt good practice and to master the issues associated with packaging.^{2.68.a} The scope covers all subsidiaries and relates exclusively to employees.^{2.68.b}

The action is continuous^{2.68.c} and does not provide for recourse^{2.68.d}. Progress is measured and monitored via the indicator of the percentage of employees trained on packaging (55%) and trained on plastics issues (60%)^{2.68.e}.

In addition to training, some subsidiaries are introducing other local initiatives to raise employee awareness. In Ukraine, for example, a plastic-free month is being organised with a number of events and challenges designed to promote the use of alternatives to plastic.

- **Deployment of Packtool - supplier packaging tracking tool (E5-AR-04-AC-b)^(2.68)**

Auchan Retail is aiming to improve its management of supplier packaging performance by implementing the "Packtool" project which consists of a dedicated collection tool and a data tracking dashboard. They make it possible to monitor packaging reduction targets and analyse their composition in order to improve the control and quality of the information collected.^{2.68.a}

The action aims to make the data necessary for managing supplier packaging more reliable and structured.^{2.68.a} It applies to all subsidiaries and involves employees, suppliers and technical teams.^{2.68.b}

The project is scheduled for completion in 2026^{2.68.c}, and no recourse mechanism is in place for people who have been harmed by actual material impacts^{2.68.d}. To date, the project has been fully rolled out across the initial target geographic scope corresponding to subsidiaries in the European Union outside France which are due to be integrated in 2026.^{2.68.e} New product areas, like childcare and textiles, are also being integrated while work to qualify and improve the reliability of data relating to primary packaging is being finalised in order to stabilise the tool.^{2.68.e}

- **Re-use and Development of collection systems (E5-AR-04-AC-c)^(2.68)**

Auchan continues to target^{2.68.c} to develop the collection and deposit of packaging and to extend the useful life of products on an ongoing basis.^{2.68.a} In France, several initiatives illustrate this approach^{2.68.e}:

- the installation of kiosks to collect PET plastic bottles for recycling. To date, 148 plastic bottle collection kiosks have been installed in 142 stores in partnership with the Cristalline spring water brand. Other subsidiaries are developing collection systems, for example in Romania, Portugal and Poland;
- the roll-out of a checkout bag made from recycled textile, with no added ink and manufactured in France, is continuing with partners Indispensac and Tissages de Charlieu.

- a partnership with Reconomia gives customers access to a platform for purchasing spare parts for Auchan-brand consumer electrical appliances.

The action aims to increase the rate of re-use of materials and reduce the number of single-use products placed on the market.^{2.68.a} It concerns all subsidiaries and involves employees, suppliers, specialist partners and customers.^{2.68.b}

C. OFFERING MORE RESPONSIBLE PRODUCTS

Actions associated with the eco-design and eco-selection policy (**E5-AR-04-PO**) which aims to integrate circular economy principles into the design and selection of non-food products.^{2.65.2.5} They reflect the ambition to integrate circular economy principles into the design, selection and management of Auchan branded non-food products.

Two complementary actions support this policy:

1. The Green-Back process (**E5-AR-05-AC**) which applies circularity principles to the management of internal IT equipment;
2. The ECOYODA project (**E5-AR-06-AC**) which structures the eco-design and eco-selection approach using the product life-cycle analysis;

These actions contribute jointly to the reduction of Auchan Retail's environmental impact and the achievement of its 2032 target. They cover the following material IRO^{2.46.2}:

- Positive impact by encouraging customers to adopt purchasing behaviours that are compatible with the circular economy (E5-03-IP);
- Economic risk in the event of an increase in the cost of raw materials and a decrease in their availability (E5-08-RI);
- Limitation of the long-term negative impact on the environment by avoiding overexploitation of natural resources (E5-10-IN)
- the company's reputational risk in relation to consumer expectations regarding sustainability (E5-14-RI).



• **Green-Back Process (E5-AR-05-AC)^(2.68)**

The Green-Back process aims to recycle in-house IT equipment by giving priority to resale, donation, re-use or treatment as WEEE. It is based on^{2.68.a}:

- drawing up a detailed inventory (volume and references) to determine the fate of each piece of equipment – resale, treatment as waste electrical and electronic equipment (WEEE) or donation;
- integrating environmental criteria, from the acquisition stage onwards, to anticipate the end-of-life of equipment;
- banning of systematic waste disposal while all waste recovery must be approved by the Indirect Purchasing Division (DAI)
- raising employee awareness of good practice in IT equipment management, reinforcing the dissemination of the principles of the circular economy within the company.

The goal is to reduce electronic waste and optimise the lifespan and recovery of equipment^{2.68.a}. The scope covers all recyclable materials and involves collection partners, associations and public bodies.^{2.68.b}

The action is continuous^{2.68.c} and does not provide for recourse^{2.68.d}. In 2025, more than 400 items of equipment were recycled following the closure of ultra-local stores (resale to brokers, reuse in other stores, D3E processing channels).^{2.68.e}

• **ECOYODA project (E5-AR-06-AC)^(2.68)**

The ECOYODA project structures and deploys the eco-design and eco-selection approach for non-food products.

It has a twofold aim:

- Bring more environmentally-friendly products to market;
- Help customers make more sustainable consumption choices.

To achieve this, the project is based on two complementary processes:

- Eco-design, which incorporates impact reduction right from the product design stage;
- Eco-selection, which guides the choice towards the solution with the least impact among those available.^{2.68.a}

This action is part of Auchan Retail's climate plan and its decarbonisation trajectory validated by the Science Based Targets initiative (SBTi), in line with the Paris Agreement. It is also based on the European *Ecodesign for Sustainable Products Regulation* (ESPR) and the product passport concept.^{2.68.a}

The aim is to reduce the environmental impact of products and offer a non-food range with a low environmental impact by 2032.^{2.68.a} The scope covers the majority of non-food products in priority categories for the company and involves the Product, Quality and CSR departments as well as suppliers and consumers.^{2.68.b}

The action is set at 2032^{2.68.c} and does not provide for any recourse.^{2.68.d}

Eco-guides are available for 10 categories, and training courses have been rolled out. At the date of this sustainability statement, 142 eco-designed and 1,867 eco-selected references had been identified.^{2.68.e}

3.5.3.2 Increased efficiency in the use of technical and biological materials and water ^{E5.20.a.1 - B+E5.20.A.2}

Auchan Retail is at the origin of a series of actions aimed at the rational and efficient use of the resources necessary for its activity, mainly around the products sold and the associated packaging:

- Actions to prevent and reduce food waste (**E5-01-AR-AC** and **E5-02-AR-AC**) deployed in each country where Auchan Retail operates allow for a rational supply and optimised management of foodstuffs, particularly those considered critical due to their strategic importance, scarcity or vulnerability to climatic, economic and geopolitical hazards. In addition, actions associated with the recovery of food from food waste (**E5-03-AR-AC**) helps to limit the quantity of food that is eliminated, and benefits consumers and partner organisations;

- In parallel, a number of actions are being taken to limit single-use packaging and promote recyclability and reuse (**E5-AR-04-AC-a**, **E5-AR-04-AC-b** and **E5-AR-04-AC-c**). The use of critical materials such as plastics or polymers is therefore restricted, for product packaging or packaging generated by transport or storage, and replaced by reusable devices or other materials where appropriate.

In addition to these centrally-led initiatives, some Auchan Retail subsidiaries are also taking action within their own remits. This includes communication, awareness-raising and training initiatives for the internal stakeholders concerned. What's more, there are other initiatives that focus on the resources used by the company's operational services, such as the company's IT equipment: telephones, computers, network equipment (**E5-AR-05-AC**).

3.5.3.3 Influence of actions on increasing the use of secondary raw materials (recycled materials) ^{E5.20.b.1 - B+E5.20.B.2}

Auchan Retail incorporates the principles of circular economy into its respective activities, encouraging the use of secondary raw materials.

Auchan Retail has included a number of initiatives in this area in its product range:

- a second-hand textile offer *using* concessions in four subsidiaries – Romania, Portugal, France and Alcampo (Spain);
- in partnership with Tissages de Charlieu, Auchan Retail is continuing to roll out a checkout bag made from recycled fabric with no added ink that is manufactured in France;

- A range of refurbished IT equipment, in partnership with Reware in Spain;
- the inclusion of recycled materials in private label packaging for all subsidiaries.

The ECOYODA project (**E5-06-AR-AC**), led by the Products department, implements an eco-design and eco-selection approach for Auchan branded non-food products. Eco-selection makes use of three leverage points: reducing the use of non-renewable resources, increasing the use of recycled materials and increasing the recyclability of its products in treatment facilities located in mainland France.

3.5.3.4 Influence of circularity actions ^{E5.20.c.1 - B+E5.20.C.2+E5.20.D.1 - B+E5.20.D.2+E5.20.e.1 - B+E5.20.E.2}

— On the application of a circular concept

As a company that designs and sells products, Auchan Retail applies the circular economy through various activities:

- within the distribution sector, by encouraging certain local initiatives such as the sale of second-hand textile products, refurbished computer equipment or by deploying collection systems to encourage customers to adopt a deposit system for a refund;
- in the design of Auchan-branded products, with actions such as the ECOYODA project (**E5-06-AR-AC**), which takes into account eco-design and eco-selection criteria for non-food products, and the use of recycled and recyclable materials in packaging.

— On the application of circular commercial practices

- Auchan Retail applies circular business practices (re-use of materials with suppliers, such as pallets, collection *via* a DRS system, deposit systems in certain hypermarkets in France, repair services or sales of reconditioned products, as in Spain).

— On the avoidance of waste production in the value chain upstream and downstream of the company

As a retailer, Auchan Retail plays an important role in the fight against food waste. Three approaches are used — prevention, reduction and recovery of food — with the objective of halving food waste in stores by 2030.

In addition, the Auchan Retail brand offer includes actions aimed at limiting waste production, such as the "PackTool" project (**E5-AR-04-AC-b**), which measures the amount of packaging used for private label products, including single-use and reusable packaging. This tool is used to manage the use of the resources allocated to it more effectively. As a result, in the long term, action plans are put together jointly with suppliers to reduce the quantity of packaging that cannot be recycled.

3.5.3.5 Weight of actions in optimising waste management E5.20.f.1 - B+E5.20.F.2

Actions are being implemented at each level of the waste hierarchy in order of priority.

- **Prevention (waste avoided):** prevention actions are mainly focused on the upstream value chain (production and transport of goods) and the downstream value chain (use of products and food waste at consumer level), although initiatives should also be developed within Auchan Retail's activities. These actions are detailed in paragraph 3.5.3. above.
- **Reuse (non-waste):** before being considered as waste, the food products are part of reuse initiatives whenever possible. They are then identified and offered at a reduced rate, or donated for human consumption. With regard to transport and storage activities, measures are being taken to enable the reuse of equipment such as pallets and certain types of packaging. Finally, DRS collection systems encourage the re-use of empty containers.
- **Material recovery:** any potential waste that cannot be reused is recovered whenever possible. Eligible food products are offered to service providers who process them into raw materials for animal feed and organic fertilisers for agriculture, etc.. Sorting actions are also deployed in stores, warehouses and offices to direct non-food waste towards recycling facilities when its composition permits.

- **Energy recovery:** where possible, the remaining waste is channelled into energy recovery streams. Food waste undergoes biochemical transformation - by anaerobic digestion (methanisation) or aerobic digestion - to obtain a biomass fuel such as biogas. In some stores, as in Spain, composting facilities are installed to encourage these practices. In the same way, eligible non-food waste is recycled to produce energy by combustion, in partnership with waste treatment facilities.
- **Disposal:** residual waste is collected and disposed of with the support of municipalities or dedicated organisations.

Each of these stages is monitored using indicators reported within dedicated projects (food waste, packaging, measuring the carbon footprint, etc.).

3.5.3.6 Clarification of information on unsold non-food consumer products under Regulation (EU) 2024/1781 and Implementing Regulation (EU) 2026/2

As of the date of preparation of this sustainability statement, Auchan Retail does not have the data required to publish the reasons for the disposal of unsold non-food products by type or category of products because the Commission has not published the implementing act establishing the terms and format of the publication of the information referred to in the period specified in Article 24, paragraph 3 of Regulation 2024/1781, i.e. no later than 19 July 2025. This implementing act was not published until 10 February 2026 and introduced deadlines for the first publication from the year 2028.

The fight against non-food waste in our operations is one of the leverage points of our circularity strategy. Like the fight against food waste, priority is given to prevention from the design and selection phase of our products to reduction and recovery phase in that order. Auchan Retail is implementing concrete actions to help combat non-food waste:

- Controlled management of our stocks;
- Discounted clearance sales;
- Donation of unsold non-food items to charitable organisations. For example, the Offer Department donates textile samples to the Secours Populaire and SOS Bébés Mamans associations
- Sorting and recovery of waste for reintegration into the production cycle (re-use).

Indicators and targets

3.5.4 [E5-3] Targets relating to the use of resources and the circular economy

3.5.4.1 Deadline- and result-based targets for resource use and circular economy ^{E5.23.1}

The following two actions have their own specific objectives as presented in paragraph 3.5.3. However, in the absence of additional information concerning them, Auchan Retail has decided not to present them as targets under the terms of the ESRs standards.

- Green-Back Process (**E5-AR-05-AC**)
- ECOYODA Project (**E5-AR-06-AC**)

– A. Réduire les déchets et lutter contre le gaspillage alimentaire

As part of its policy to combat food waste (**E5-AR-03-PO**)^{2.65}, Auchan Retail aims to halve food waste in stores by 2030 (**E5-AR-01-CI**)^{2.80}.

The implementation of this target is based on three complementary actions^(2.68):

- Food waste prevention (**E5-AR-01-AC**);
- Reducing food waste (**E5-AR-02-AC**);
- Recovery of food from food waste (**E5-AR-03-AC**).

These actions give operational expression to the policy commitments and support the achievement of the target^(2.80), ensuring consistency between the strategic, operational and performance management levels.

• Combating food waste in stores (**E5-AR-01-CI**)^(2.80)

(in %)	Reference 2022	2025	Reference trend	2030 target
	2.80.b and d.	2.80j		2.80.b and .e
Reduce food waste in stores by 50%	1.43 %	1.19 %	-0.24 pts	0.72 %

Auchan Retail aims to structure and step up the fight against food waste using five priority leverage points^{2.80.a}:

1. professionalising anti-food waste measures throughout the value chain;
2. developing new prevention and reduction concepts, including through artificial intelligence and the use of raw products in store workshops;
3. organising the donation of products to associations;
4. raising customer awareness;
5. mobilising stakeholders.

The target applies to all Auchan Retail stores without geographical distinction.^{2.80.c}

A common definition of food waste has been established across Auchan Retail and its subsidiaries. It falls within several regulatory and strategic frameworks^{2.80.f}:

- at the national level, the National Pact to Combat Food Waste and the AGECE law;
- at European level, the Waste Framework Directive, which encourages reduction, reuse and recycling;

- On an international level, UN Sustainable Development Goal (SDG) 12.3, which aims to halve per capita food waste by 2030, in line with SDGs 2, 11 and 13, as well as target 16 of the Kunming-Montreal Global Biodiversity Framework, which also promotes the reduction of food waste by the same deadline.

This target is not based on scientific evidence in the strict sense of the term.^{2.80.g}

Its definition and monitoring are based on multi-level governance: annual targets are set by subsidiary, then transmitted by local leaders and sponsors to the international project team, which ensures monthly monitoring with the CSR and Performance management.^{2.80.h}

In 2025, Auchan Retail saw a fall compared with 2022. This improvement is due in particular to the deployment of the Smartway solution, which uses artificial intelligence to optimise the management of products with short use-by dates, as well as to the ramp-up of prevention and reduction actions implemented by subsidiaries.

Auchan Retail is pursuing this trajectory of progress to reach its objective of -50% by 2030 by consolidating its tools, its partnerships and the mobilisation of all its stakeholders.^{2.80.j}

– B. Combatting plastic pollution

As part of its policy to combat plastic pollution (**E5-AR-02-PO**)^{2.65}, Auchan Retail has set three goals:

1. reduce the environmental impact linked to the end-of-life of Auchan-branded product packaging (**E5-AR-02-CI**);
2. reduce the use of plastic in the packaging of Auchan-branded products;
3. reduce the use of plastic in the packaging of ARTISAN products (products sold at the stall).

Their implementation is based on the following three actions,^{2.85} detailed in paragraph 3.5.3.:

- Employee training in the management of packaging and packaging waste (**E5-AR-04-AC-a**)
- Packtool Deployment (**E5-AR-04-AC b**)
- Reuse and development of collection systems (**E5-AR-04-AC c**)

In addition to these measures, local initiatives are also being carried out by certain subsidiaries such as Alcampo and Auchan Retail France. These include replacing certain plastics with alternative or recyclable materials, and reducing the size of packaging.

These actions give operational expression to the policy commitments and support the achievement of the target^(2.80), ensuring consistency between the strategic, operational and performance management levels.

• Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products (E5-AR-02-CI)^{2.80}

(in %)	Reference	Evolution vs reference	2030 target
	2025		
	2.80.b.d.j		2.80.b and .e
Percentage of reusable, recyclable or compostable packaging for Auchan-branded products	64 % ⁽¹⁾	N/A	100%

(1) The 2025 data only concerns a limited scope, see below.

This target previously covered the period 2021-2024. In 2025, this was updated to set a target for 2030 with 2025 as the *baseline*.^{2.80.b - 2.80.d & 2.80.i}

Auchan Retail uses packaging, particularly plastic, throughout the value chain (product packaging, transport and delivery of products, household packaging following consumption of the product by customers). Thus, each year, it puts several thousand tons of packaging waste onto the market from all of its Auchan-brand products.^{2.80.c} In this respect, a policy to combat plastic pollution (**E5-AR-02-PO**) was written in 2021 in order to limit the pollution associated with this packaging.^{2.80.a}

Ambitions 2 & 3 were associated with targets presented in the ELO 2024 sustainability statement, the deadline for which has passed. New targets are being developed in coordination with Auchan Retail subsidiaries and will be presented in a subsequent financial year.

For information, the result of these indicators at the end of 2025 is:

- 26% plastic packaging for Auchan's own brands
- 9,580 tonnes of plastic packaging for the ARTISAN products, representing a 52% share of plastic packaging in the market area.

The scope of this data is as follows:

- Ambition 1 (**E5-AR-02-CI**): packaging for all Auchan local and international brand products. However, only food products are included in the accounts for the current financial year. The integration of the non-food sector is the subject of work to improve the reliability of the data, which is scheduled for completion in 2026;
- Ambition 2: packaging for all food and non-food products from both local and international brands, excluding textiles and childcare products, which are scheduled for integration in 2026;
- Ambition 3: packaging of all Auchan ARTISAN products, i.e. from the catering trade and self-service fruit and vegetable sections.

In addition, as explained in sections 3.5.5.4. & 3.5.6.2., the data on packaging in this sustainability statement relates only to primary packaging. Work is currently in progress to make secondary and tertiary packaging data more reliable, and their integration is planned for a subsequent financial year.

3.5.4.2 Link between targets and increasing the circularity of products and materials ^{E5.24.a.1 - B+E5.24.A.2}

ID	Target	Response to DP E5.24.A.1	Response to DP E5.24.A.2
E5-AR-01-CI	Combating food waste in stores	No	Not applicable.
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Yes	The target is to increase the proportion of recyclable or compostable packaging for Auchan-branded products.

3.5.4.3 Link between targets and increase in the rate of circular use of materials ^{E5.24.b.1 - B+E5.24.B.2}

ID	Target	Response to DP E5.24.B.1	Response to DP E5.24.B.2
E5-AR-01-CI	Combating food waste in stores	Yes	The objective of the fight against food waste is to reduce the linear model where unsold products are thrown away, based on actions to prevent and reduce food waste, while recovering residual waste.
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Yes	The target is to increase the proportion of recyclable or compostable packaging for private label products.

3.5.4.4 Link between targets and minimisation of primary raw materials ^{E5.24.c.1 - B+E5.24.C.2}

ID	Target	Response to DP E5.24.C.1	Response to DP E5.24.C.2
E5-AR-01-CI	Combating food waste in stores	No	Not applicable.
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Yes	Reducing the environmental impact of packaging means doing away with packaging or using reusable packaging, which helps to reduce the use of primary raw materials. With a target of 100% reusable, recyclable or compostable packaging on Auchan products, the target is compatible with this approach.

3.5.4.5 Link between targets, sustainable supply and use of renewable resources ^{E5.24.d.1 - B+E5.24.D.2}

ID	Target	Response to DP E5.24.D.1	Response to DP E5.24.D.2
E5-AR-01-CI	Combating food waste in stores	No	Not applicable.
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Yes	As far as possible, the environmental impact of packaging is reduced by using renewable materials (paper, cardboard, etc.) which have less impact. By encouraging the use of reusable and recyclable packaging, the target encourages more sustainable sourcing. Using compostable materials also means using more renewable materials, such as paper and other fibres.

3.5.4.6 Link between targets and waste management ^{E5.24.e.1 - B+E5.24.E.2}

ID	Target	Response to DP E5.24.E.1	Response to DP E5.24.E.2
E5-AR-01-CI	Combating food waste in stores	Yes	Reducing and recycling food waste.
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Yes	The aim of the target is to reduce the impact of waste management associated with packaging, by encouraging reuse, composting and recycling.

3.5.4.7 Level of the waste hierarchy to which target relates ^{E5.25}

ID	Target	Response to DP E5.25
E5-AR-01-CI	Combating food waste in stores	Prevention/reuse/recycling/recovery
E5-AR-02-CI	Reducing the environmental impact of the end-of-life phase of packaging for Auchan-branded products	Prevention/reuse/recycling

3.5.4.8 Link between targets and other uses of resources or the circular economy ^{E5.24.f.1 - B+E5.24.F.2}

The targets are not associated with any other issues on resource use or the circular economy.

3.5.4.9 Mandatory or voluntary nature of targets set by the company ^{E5.27.1}

All the targets set by Auchan Retail and presented in this section of the sustainability statement are voluntary. The targets relating to the use of single-use plastics comply with the AGEC law, but this is only applicable in France, whereas the company has set these targets for all subsidiaries.

3.5.5 [E5-4] Resource inflows

3.5.5.1 Resource inflows material resources used by the company ^{E5.30.1}

Auchan Retail uses a wide range of resource inflows resources for its consumer products, which fall into two main categories.

- National brand products: resource inflows resources correspond mainly to finished products purchased from partner suppliers. Auchan Retail is not involved in the design or choice of the input resources for these products. These products include foodstuffs (fresh, dry, frozen), cleaning products, textiles and electronic products, delivered in their final form with their packaging.

- Auchan-brand products: Auchan Retail is directly involved in the selection of raw materials and semi-finished products for its own brands. These resources include agricultural raw materials (for example, milk for dairy products or cereals for bakery products), as well as specific inputs for non-food goods (such as textiles or plastics). The packaging for these products is part of the co-development process with suppliers, incorporating eco-design criteria.

3.5.5.2 Materials used to produce its products and services ^{E5.31}

As set out in paragraph 3.5.6.5. below, the 2025 reporting scope for materials used was limited to packaging for Auchan-branded products, due to the lack of data on other areas.

Across all of Auchan Retail's subsidiaries, the weight of packaging for these products will be 336,192 tonnes in 2025, compared with 407,857 tonnes in 2024. ^{E5.31.A.1} This data takes into account all types of primary packaging for Auchan-branded products, packaging from "home-made"

activities (catering, loose fruit and vegetables, etc.) and checkout bags.

46% ^{E5.31.B.1} of the weight of this packaging comes from certified renewable materials, compared with 24% in 2024. ^{E5.31.B.1}: FSC full, FSC mixed, FSC recycled, PEFC and PEFC recycled.

In addition, 144,344 tonnes (vs. 123,562 tonnes in 2024) ^{E5.31.C.1}, i.e. 43% ^{E5.31.C.2} of the weight of packaging for Auchan-brand products, compared with 30% last year, comes from reused or recycled materials.

3.5.5.3 Certification system used and application of the cascade principle for organic materials from sustainable sources ^{E5.31.B.2}

The scope of publication is limited to available data, corresponding to primary packaging data.

These data include the weights of sustainable renewable materials - cellulose certified FSC 100%/FSC mixed/FSC recycled/PEFC/PEFC recycled:

- primary packaging;
- of packaging in stores/workshops in the food trade, bulk and fruit/vegetables LS (non-retail purchases);
- Checkout bag packaging.

The company is in the process of collecting data for other product categories over the next few years.

3.5.5.4 Methods used to calculate the data and main assumptions used ^{E5.32.1}

Datapoints	Methods used	Key assumptions
Total weight of technical and biological products and materials used during the reference period	<ul style="list-style-type: none"> • Use of data from Auchan-branded products. • Reducing the scope to primary packaging for data comprehensiveness. 	<ul style="list-style-type: none"> • The notion of "use" corresponds to the result of the manufacturing process commissioned by Auchan Retail. • The scope is limited to packaging in order to simplify the monitoring and justification of data.
Percentage of biological materials (including bio-fuels used for non-energy purposes) from sustainable sources	<ul style="list-style-type: none"> • Packaging data extracted from PackTool. • Similar manual collections for subsidiaries not using PackTool. • Scope limited to primary packaging for the consistent collection of data. 	<ul style="list-style-type: none"> • Sustainable certifications and the application of the cascade principle are taken into account in data from PackTool or manual data collection.
Weight (absolute and as a percentage) of secondary components reused or recycled, and of intermediate products and secondary materials	<ul style="list-style-type: none"> • Data from the PackTool project and associated collections. • Restriction of the scope to primary packaging for Auchan-branded products. 	<ul style="list-style-type: none"> • Information on composition by weight is only available for packaging. • The data sets out the recycled and reused content for Auchan-branded products only.

The data and calculations relating to the rate of packaging from sustainable sources and the rate of reused or recycled packaging are reported as calculated for each Auchan Retail subsidiary. Indeed, the scopes of the product ranges, although incomplete, have a rate of representativeness that produces a result which can be extended to the entire range of own-brand products of each subsidiary with a limited margin of error. In addition, their use in calculating absolute weights takes into account the specific local characteristics of each subsidiary (economic and geopolitical context, variability of the product offering, etc.).

3.5.6 [E5-5] Resource outflows

3.5.6.1 Key products and materials from the company's production process designed according to the principles of the circular economy ^{E5.35.1}

Auchan Retail does not have a direct production activity, but develops Auchan-branded products, gradually integrating the principles of the circular economy through structured initiatives, such as the ECOYODA project (E5-06-AR-AC). These efforts, combined with initiatives such as the development of bulk and reusable products, reflect Auchan Retail's commitment to integrating the circular economy into the design of its products, while remaining committed to an evolutionary approach.

3.5.6.2 Resource outflows ^{E5.36}

Auchan Retail considers products and packaging as resource outflows.

The company measures the proportion of recyclable content in its packaging for Auchan-branded products. The extension of the scope to products is the subject of an action plan, although no deadline can be given at present, given the quantity and diversity of the product offering. The extension of the scope to national brands is

not envisaged at the date of this sustainability statement, due to the absence of operational control and Auchan Retail's limited power of influence over these products and their packaging.

In 2025, the proportion of recyclable content in products and their packaging will be 66% (compared with 65% in 2024).

Datapoints	Methods used	Key assumptions
Percentage of recyclable content in products and packaging	<ul style="list-style-type: none"> Composition data by weight from PackTool and associated collections. Scope limited to primary packaging for Auchan-branded products. 	<ul style="list-style-type: none"> Associated with the resource outflows of the Auchan brands. The data reflects the weight of recyclable components of Auchan-branded packaging only.

This exercise enables us to validate the calculation methodologies and identify data problems (outliers, coverage rate of certain perimeters), in order to put in place an action plan to improve the reliability of this data over the coming years.

3.5.6.3 Waste from the company's own operations ^{E5.37}

<i>(in tonnes)</i>	31/12/2025	31/12/2024
WASTE PRODUCED	442,064	462,755
WASTE DIVERTED FROM DISPOSAL THROUGH RECOVERY	300,461	246,039
Hazardous waste diverted from disposal	7,969	8,248
Hazardous waste diverted from disposal by being prepared for re-use	0	0
Hazardous waste diverted from disposal through recycling	7,969	8,246
Hazardous waste diverted from disposal due to other recovery operations	0	2
Non-hazardous waste diverted from disposal	292,492	237,791
Non-hazardous waste diverted from disposal by being prepared for re-use	8,353	6,927
Non-hazardous waste diverted from disposal through recycling	255,182	180,653
Non-hazardous waste diverted from disposal by incineration with energy recovery	13,832	16,346
Non-hazardous waste diverted from disposal due to other recovery operations	15,125	33,865
WASTE FOR DISPOSAL	141,604	216,717
Hazardous waste for disposal	1,543	3,837
Hazardous waste for disposal by incineration	506	613
Hazardous waste destined for landfill disposal	117	117
Hazardous waste destined for disposal by other means	920	3,107
Non-hazardous waste for disposal	140,060	212,880
Non-hazardous waste destined for disposal by incineration	2,086	3,009
Non-hazardous waste destined for disposal by landfill	105,592	100,803
Non-hazardous waste destined for disposal by other means	32,383	109,068
<i>Non-recycled waste</i>	170,560	266,929
<i>Percentage of waste not recycled</i>	39 % ⁽¹⁾	58 %

(1) The increase in recycled waste is mainly due to a better allocation of waste categories in tools in France.

3.5.6.4 Waste composition - waste streams relevant to the company's sector or activities ^{ES.38.A.1}

The waste generated by Auchan Retail can be broken down into non-hazardous and hazardous waste.

Non-hazardous waste flows are:

- bulky waste (including steel);
- food waste;
- paper waste;
- cardboard waste;
- metal waste;
- plastic waste;
- glass waste;
- textile waste;
- wood waste;
- non-hazardous construction and renovation waste (rubble, untreated materials, ceramics, etc.);
- other non-hazardous waste that do not fall into the above categories.

Waste considered to be hazardous is:

- WEEE (waste electrical and electronic equipment), which comes from equipment that has reached the end of its life; it is considered hazardous under current EU environmental regulations, as it contains regulated substances;
- Hazardous construction and renovation waste (solvents, oils, treated wood, asbestos, etc.);
- other hazardous waste not falling into the above categories.

At the date of publication of this statement, we are not in a position to break down our unsold non-food products and their final destination by product type/category, as required by Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024. Attempting to obtain them would be well beyond the scope of "reasonable endeavours" with no costs and efforts incurred. This work will be initiated at Group level in order to respond in accordance with the Implementing Regulation (EU) 2026/2 of 9 February 2026 within the allotted time - the results of this work will be communicated in a subsequent exercise.

3.5.6.5 Composition - materials present in the waste ^{ES.38.B.1}

For Auchan Retail, the main materials present in the non-hazardous and hazardous waste streams:

- food waste (organic matter);
- paper waste;
- cardboard waste;
- metal waste;
- plastic waste;
- glass waste;
- textile waste;
- wood waste;
- waste from electrical or electronic equipment (containing toxic substances such as dioxins, lead, mercury, etc.).

3.5.6.6 Hazardous and radioactive waste produced by the company ^{ES.39*}

The use of radioactive fuels and materials is not suited to the activities of the distribution sector. This means that there is no radioactive waste.

In the course of its business, Auchan Retail may collect and generate some hazardous waste as described in paragraph 3.5.6.4. The weight of hazardous waste generated by the business is 9,512 tonnes (vs. 11,998 tonnes last year).

3.5.6.7 Methods for calculating the data and, in particular, the criteria and assumptions applied to determine and classify products designed in accordance with the principles of the circular economy ^{ES.40.}

For Auchan Retail, the data on supermarket waste is patchy. Effectively, many of them are processed by the local authorities, with no reports provided on consumption, whatever the subsidiary. For hypermarkets, the data reported is regularly based on local allocation keys with other shopping centre co-owners or tenants. The waste service provider can collect all the waste from the sites, regardless of who is using them. In this case, the allocation key applied corresponds to the one deemed most appropriate by the site or country, depending on its context: application of the Décret Tertiaire, existing re-invoicing rule, allocation per square metre.

The weight of waste must be calculated for each business unit and expressed in tonnes. The calculation is based on invoices from service providers and collection notes (BSDI-Industrial waste tracking slips).

If the weight is not specified on invoices and BSDIs, an estimate should be established for the weight of waste produced at each site, based for example on the average weight of a container and the number of times it is collected each year.

SOCIAL INFORMATION



04

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4.1 OWN WORKFORCE

[S1]

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This section of the sustainability statement deals with the material impacts of Auchan Retail on its workforce, as well as the associated risks and opportunities. The information required concerns the company's employees and non-employees treated as part of the undertaking's own workforce (such as self-employed workers and temporary workforce).

In particular, it describes:

- the impacts, risks and opportunities identified and their interaction with the business model;
- policies implemented, associated actions and possible targets;
- the way in which Auchan Retail interacts with its workforce or their representatives to inform its human resources decisions;
- the channels used to enable workforce to express their views;
- Procedures for remedying negative impacts.

4.1.1 [S1-6] Characteristics of the undertaking's employees

Information about the characteristics of the company's employees helps us to understand the context in which they carry out their activities, and the negative and positive impacts this has.

— BREAKDOWN OF WORKFORCE BY GENDER^{S1.50.A}

Gender	31/12/2025	31/12/2024
Female	93,200	97,333
Male	58,135	60,315
Other	0	0
Not reported	0	0
TOTAL EMPLOYEES	151,335	157,648

— BREAKDOWN OF WORKFORCE BY COUNTRY^{S1.50.A}

Country	31/12/2025	31/12/2024
France	63,706	67,574
Spain	22,887	23,298
Portugal	11,329	11,183
Luxembourg	1,321	1,400
Poland	14,027	15,183
Romania	7,283	7,334
Russia	24,236	25,061
Ukraine	3,089	3,426
Senegal	2,718	2,509
Côte d'Ivoire	739	680
TOTAL EMPLOYEES	151,335	157,648

— DISTRIBUTION OF STAFF BY GENDER AND TYPE OF CONTRACT, THEN BY GENDER AND WORKING HOURS^{S1.50.B S1.52}

31/12/2025	Female	Male	Other	Not reported	Total employees
Number of employees	93,200	58,135	0	0	151,335
Number of permanent employees	86,153	53,099	0	0	139,252
Number of temporary employees	7,030	5,018	0	0	12,048
Number of employees with non-guaranteed hours	17	18	0	0	35
Number of full-time employees	63,799	46,966	0	0	110,765
Number of part-time employees	29,401	11,169	0	0	40,570
31/12/2024					
Number of employees	97,333	60,315	0	0	157,648
Number of permanent employees	90,186	55,058	0	0	145,244
Number of temporary employees	7,138	5,241	0	0	12,379
Number of employees with non-guaranteed hours	9	16	0	0	25
Number of full-time employees	66,104	48,814	0	0	114,918
Number of part-time employees	31,229	11,501	0	0	42,730

During 2025, 48,957 employees on permanent contracts (vs. 47,049 in 2024) left the company, representing a turnover rate of 33.7%. (vs. 29.9% in 2024).^{S1.50.c.}

To calculate the turnover rate, the number of departures during the year (redundancies, resignations, deaths, retirements, contractual terminations, end of trial period, transfers) is divided by the average permanent workforce over the period.

Auchan Retail does not have a centralised social reporting tool. To establish these figures, a data collection campaign was conducted among the various subsidiaries, then the data was consolidated by the corporate in a dedicated tool.^{S1.50.d}

The scope of social reporting is identical to that of financial reporting.

A reporting protocol has been drawn up in French and English to ensure that the indicators are clearly understood and consistent at global level. This protocol is presented to all of the company's subsidiaries.

The protocol sets out — in detail — the methodologies to be followed for collecting and verifying indicators. It includes the definitions, data sources and calculation formulas used, along with the roles and responsibilities of the internal stakeholders (local collector, local validator, corporate campaign coordinator responsible for consistency checks and consolidation).

Subsidiaries are asked to report information for workforce headcounts rather than full-time equivalents, and at the end of the period rather than as averages. All individuals with an employment contract, suspended or not, with an Auchan Retail entity are taken into consideration; this therefore excludes by definition school trainees who are bound only by an agreement.

Question-and-answer sessions also offer an opportunity to clear up any misunderstandings about the protocol.

The social metrics presented in this sustainability statement have not been validated by an external body.

4.1.2 **[S1-7] Characteristics of non-employees in the undertaking's own workforce**

As far as non-employees in the undertaking's own workforce are concerned, the texts provide for a progressive publication of the various datapoints.

Identifying the typology of this population helps to gain a clearer understanding of the business context. However, the quantitative data concerning the population will not be published in this sustainability statement.

The most common types of non-employees at Auchan Retail are:

- employees of temporary employment agencies called in during peaks of activity or absences in sales areas and warehouses;
- External IT service providers;
- External service providers for maintenance, security and the upkeep of the premises, which may be shared with other retailers present in the shopping mall adjacent to the Auchan Retail sales area;
- Merchandisers operating in sales areas to showcase products;
- Consultants working on one-off assignments and a number of interim managers.

Stratégie

4.1.3 [S1.SBM-3] Material impacts, risks and opportunities and interaction with the business model and strategy

4.1.3.1 Material impacts, risks and opportunities

– Provisions common to material impacts, risks and opportunities for Auchan Retail

Current regulations require the presentation of the current and projected financial impact of any material risks identified. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2,48.d and 2.48.e.}

Following a comprehensive review of the rating of impacts, risks and opportunities related to the workforce, it was found that no significant changes had occurred compared with the previous reporting period. The evaluation framework is still relevant.^{2,48.g}

The relationships of material risks, impacts and opportunities with the business model and strategy are set out in section 4.1.3.2

Auchan Retail demonstrates its adaptability and the resilience of its business model in managing material impacts and risks by relying on the following elements:^{2,48.f.}

- Systems for listening to workforce opinions and feedback, so that they can express themselves freely and anonymously if they so wish;
- Employee representative bodies, to share employees' concerns and present the company's strategy;
- Analysis of the information gathered and the development of an action plan, if necessary, in close connection with the vigilance plan;
- human resources policies;
- Monitoring of the associated indicators;
- Corrective action if necessary and adjustment of policies;
- Training, awareness-raising and information campaigns;
- Proactive impact or risk management, with prevention processes in place.

These aspects are discussed in more detail in this sustainability statement.

— WORKING CONDITIONS

Sub-theme AR16	Job security, working time, adequate wages, work-life balance	Health and safety
IRO 2.46	<ul style="list-style-type: none"> Actual negative social impact caused by a deterioration in the physical and/or psychological well-being of workforce in the event of unsatisfactory working conditions (S1-03-IN) Operational risks (increase in workforce turnover), reputational risks (employer brand) and financial risks (related economic costs) generated by unsatisfactory working conditions for workforce (S1-01-RI / S1-02-RI) 	<ul style="list-style-type: none"> Actual negative impact on the workforce's physical and mental health when working in a restrictive, sometimes repetitive and potentially dangerous environment (S1-12-IN) Reputational risks (appeal, image) and economic risks (difficulty of recruiting, workforce turnover) if the working environment is too restrictive or too dangerous (S1-09-RI) Regulatory risk (non-compliance) in the event of non-compliance with legal health and safety standards and economic risk due to higher social costs (S1-10-RI)
Time horizon	Short and medium term	Short/medium term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Unsatisfactory working conditions - in terms of safety, workload, pay, recognition and work-life balance - can undermine employee commitment, increase workforce turnover and damage their psychological and physical well-being. These situations generate economic costs, damage the employer brand and can ultimately affect the company's performance and reputation.</p> <p>To prevent these impacts and manage the risks associated with them, the Human Resources roadmap is based on the "Living better together" pillar, which aims to improve the employee experience, improve the quality of the management, recognise the commitment and support teams in commercial, digital and organisational transformations. Issues of equity, inclusion, health, quality of life at work and employability are also included.</p> <p>In the medium and long terms, this approach contributes to the retention of talent, the quality of service and the long-term resilience of the business model, by supporting the cohesion, motivation and performance of teams within the value chain.</p>	<p>Constricting, repetitive or potentially dangerous working environments can lead to deterioration in the physical and mental health of workforce, increase the number of workplace accidents and generate sick leave. These situations expose the company to regulatory risks in the event of non-compliance with health and safety standards, as well as economic risks associated with increased social costs, workforce turnover and loss of productivity. They can also damage a company's employer brand and image, making it less attractive to applicants and consumers.</p> <p>To prevent these impacts and manage the associated risks, the company is implementing a "Quality of Life at Work and Safety" policy aimed at guaranteeing the health, safety and well-being of its workforce. It is based on material, organisational and managerial measures: risk mapping and assessment, training adapted to each position, prevention and awareness campaigns, support for new arrivals, as well as mental health support programmes and well-being initiatives.</p> <p>In the medium and long terms, this approach contributes to preventing workplace accidents, the reduction of psychosocial risks and the long-term protection of employee health. It supports the company's social and economic performance, by boosting the motivation, loyalty and productivity of teams throughout the value chain.</p>
Business management capabilities 2.48.f	<ul style="list-style-type: none"> Responsible employment (S1-AR-01-PO) Remuneration and sharing (S1-AR-04-PO) Supporting workforce facing the events of life (S1-AR-05-PO) Guaranteeing a living wage (S1-AR-07-PO) Promoting gender equality (S1-AR-10-PO) 	<ul style="list-style-type: none"> Continuous improvement of working conditions (S1-AR-09-PO)
Related policies 2.65	<ul style="list-style-type: none"> Empowering managers (S1-AR-09-AC) Promoting pay consistency and fair pay (S1-AR-06-AC) Focusing on the concept of the living wage (S1-AR-07-AC) Enhancing the support given to employees facing the events of life (S1-AR-05-AC) 	<ul style="list-style-type: none"> Ensuring the provision of appropriate equipment that is in good working order (S1-AR-02-AC) Preventing accidents and injuries (S1-AR-01-AC)

— EQUAL TREATMENT AND EQUAL OPPORTUNITIES FOR ALL

Sub-theme AR 16	Training and skills development	Measures to combat violence and harassment in the workplace
<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential negative impact in the event of a drop in the employability of workforce with insufficient training or unequal access to training (SI-19-IN) • Potential positive impact relating to increasing the employability of workforce with few or no qualifications by providing training and skills development support (SI-21-IP) • Economic risk (loss of competitiveness, market) in the event of an unsatisfactory level of training in relation to the needs of workforce and/or the requirements of the market and the company (SI-18-RI) 	<ul style="list-style-type: none"> • Regulatory risk in the event of non-compliance with obligations to combat violence and harassment in the workplace (SI-24-RI)
<p>Time horizon</p>	<p>Medium term</p>	<p>Short term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>A level of training that is insufficient or unsuited to the company's needs and market developments can lead to a mismatch between the skills available and those required to sustain performance and competitiveness. This situation can hinder workforce's professional development, reduce their employability and generate inequalities in access to training. Conversely, structured support for skills development is a positive leverage point for attractiveness, loyalty and collective performance.</p> <p>To meet these challenges, the company is deploying a forward-looking jobs and skills management (GPEC) approach to anticipate future needs and develop appropriate training plans. Needs are identified through annual review and career committees, ensuring equitable access to programmes. Courses leading to a diploma or qualification are offered, often in partnership with schools or universities, particularly for employees with few or no qualifications, as well as for those wishing to move into positions of responsibility or specialised professions (butcher, baker, greengrocer, etc.). Managers are trained to identify talent and respect the principles of non-discrimination in access to training.</p> <p>In the medium and long term, this policy helps to maintain the employability of our workforce, to strengthen their commitment and to support the competitiveness and resilience of the company's business model in the face of changes in its sector.</p>	<p>Failure to comply with legal obligations to combat violence and harassment in the workplace may expose the company to sanctions or legal proceedings.</p> <p>Awareness-raising training is provided in the subsidiaries on various topics: understanding harassment, knowing how to recognise it, knowing the different ways of reporting situations.</p> <p>Measures relating to rules of business conduct (such as ethics guidelines), reminding the workforce of principles of behaviour in the workplace and respect for others, are accessible to all employees through the company's usual internal communication channels.</p> <p>A reporting mechanism is in place, investigations are carried out and disciplinary action taken where necessary.</p>
<p>Business management capabilities 2.48.f</p>	<ul style="list-style-type: none"> • Creation of human resources, career management, improving employees' skills and career prospects (SI-AR-11-PO) • Promoting gender equality (SI-AR-10-PO) • A high-quality professional life cycle (SI-AR-12-PO) 	<ul style="list-style-type: none"> • Preventing all forms of harassment (SI-AR-15-PO)
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Ensuring high-quality monitoring of employees' career (SI-AR-03-AC) • Accounting and monitoring of training hours in the defined training plan (SI-AR-04-AC) • Adapting the training offer (SI-AR-10-AC) • Integration programme (SI-AR-08-AC) 	<ul style="list-style-type: none"> • Widely circulating the recognition of harassment (SI-AR-12-AC) • Improving the alert mechanisms (SI-AR-11-AC)

4.1.3.2 Link between actual and potential impacts on the workforce and the company's strategy and business model ^{S1.SBM-3.13.A.I. S1.13.A.I - B}

The company's actual and potential impact on the workforce is directly linked to its business model, as:

- Require a large workforce;
- Are concentrated in occupations involving physical and/or organisational constraints (handling and storage of food and non-food products, long working hours, contact with the public, etc.);
- Are a source of low-skill, low-paying jobs, but they also contribute to social integration through employment.

4.1.3.3 Contribution of actual and potential impacts on workforce to the adaptation of the company's strategy and business model ^{S1.SBM-3.13.A.II.}

The actual and potential impact on the own workforce influences its strategy and contributes to its adaptation, particularly in the area of health, safety and well-being at work.

They lead to:

- Conduct reviews of on working hours and adapt work arrangements to better respect biological rhythms and encourage permanent contracts;
- Re-examine budgets to be allocated for equipment, occupational health and safety and salaries;
- Introduce salary supplements or benefits designed to improve employees' living standards;
- organise ongoing training to adapt to the job and training to help foster an inclusive and fulfilling working environment for all.

4.1.3.4 Relationship between material risks and opportunities arising from impacts and dependencies on own workforce and the strategy and business model ^{S1.SBM-3.13.B.}

The material risks for the company stem from the material impacts identified. In fact, these risks affect the same elements of strategy and the business model in the same way as material impacts.

Store traffic is dependent on a company's reputation, at a time when customers are increasingly sensitive to working conditions and a company's commitment to its employees and society in general.

Bad press regarding unsatisfactory working conditions, whether physical or moral, can lead to customer disapproval and loss of sales. The difficulty of some of the company's business lines, in a sector of activity that is not very attractive, can lead to high workforce turnover, a source of financial risk.

Inadequately trained workforce can ultimately damage a company's reputation and its ability to deliver the same level of service as its competitors.

4.1.3.5 Types of employees and non-employees persons subject to material impacts as a result of the company's activities ^{S1.SBM3.14.A.}

All of the own workforce who may be materially affected by its activities (both its own and those of its value chain) are included in the scope of the information provided under ESRS 2. ^{S1.SBM-3.14}

The material impact concerns in particular the company's employees and non-employees (self-employed workers and workers supplied by third-party companies) working in operations, i.e. in sales areas and logistics warehouses.

The individuals most exposed to health and safety impacts are those responsible for stocking shelves, organising storage (in warehouses or in store reserves), preparing orders (in warehouses or in drive-throughs), making deliveries (home shopping or in drive-throughs, right up to placing products in the boot of the vehicle), checking out products and handling sharp or hot objects

(food industry laboratories). Handling products and hazardous objects is a potential source of injury. Staggered working hours can also be detrimental to the work-life balance of farm workforce, while the possibility – though not necessarily the expectation – of being constantly connected to the company can be detrimental to the work-life balance of more senior workforce.

As for the impact on working conditions - salaries, work organisation, job security - and skills development, all the own workforce may be affected.

The negative material impacts relating to the own workforce are widespread given the context of its activity ^{S1.14.B.1.14.B.I} and are therefore not impacts associated with one-off cases. ^{S1.14.B.II}

4.1.3.6 Activities generating positive material impacts and types of employees and non-employees concerned ^{SI.SBM-3.14.C.}

Auchan Retail has identified a material positive impact. The company provides its employees with training leading to qualifications and diplomas, in-house and/or in partnership with schools and universities.

These training courses contribute to the social integration through employment of people who are initially unskilled or low-skilled, and open up career development opportunities for employees, even those who are skilled, by improving their skills and employability.

They mainly concern employees in the food professions (greengrocers, fishmongers, butchers, bakers, pastry cooks) and managers promoted from within.

4.1.3.7 Material risks and opportunities for the company arising from impacts and dependencies on its workforce ^{SI.SBM-3.14.D.}

A number of points should be noted concerning the material risks for Auchan Retail:

- The operational risk (increased workforce turnover) and financial risk (associated economic costs) generated by unsatisfactory working conditions for own workforce may arise from the negative social impact of a deterioration in the physical and/or psychological well-being of own workforce (with potential physical manifestations) in the event of unsatisfactory working conditions;

- the financial risk of increased social costs in the event of non-compliance with health and safety standards may arise from the negative 'social' impact on the physical and mental health of own workforce as a result of a restrictive, sometimes repetitive and potentially dangerous working environment;
- the economic risk (loss of competitiveness, loss of markets) generated by a level of training that is unsatisfactory in terms of employees' needs and/or market/company requirements may result from the negative social impact linked to a drop in employability in the event of inadequately trained employees or unequal access to training.

4.1.3.8 Material impacts on workforce likely to result from transition plans aimed at reducing negative environmental impacts and achieving greener, climate-neutral operations ^{SI.SBM-3.14.E.}

None of the material impacts identified for the company are the result of ecological transition plans.

4.1.3.9 Operations presenting a significant risk of forced or compulsory labour, or child labour, in countries or geographical areas where the activities are considered high-risk ^{SI.SBM-3.14.FI SI.SBM-3.14.F.II.SI.14.F.II.SI.SBM-3.14.GI SI.14.G.II.1}

The company's operations present no risk of forced or compulsory labour or child labour, and therefore no related impacts, regardless of the activities carried out or the geographic regions concerned

4.1.3.10 Identifying conditions of increased exposure to negative impacts for people with particular characteristics, working in particular contexts or carrying out particular activities ^{SI.SBM-3.15.2}

In order to gain a better understanding of the way in which certain categories of its own workforce are or may be more exposed to negative impacts than others, Auchan Retail relies on its risk mapping, which sets out function by function, for all its subsidiaries, all forms of exposure to products, materials and tasks/handling that are dangerous or sources of allergies. These risk assessments are supplemented by regular social audits to assess compliance with current legislation and internal policies.

As far as management own workforce are concerned, the company is also implementing a process of listening to changes in working relationships associated with new technologies.

As of 31 December 2025, no material risks or opportunities identified for the company relate to specific groups of people rather than the workforce as a whole. ^{SI.SBM-3.16.1}

Impact, risk and opportunity management

4.1.4 [S1-1] Policies related to the own workforce

4.1.4.1 Policies adopted to manage the material impact on own workforce and the associated significant risks ^{S1.17.1}

The company's ambitions in terms of human resources management are set out in a number of policies

These policies provide the main guidelines to be followed within the company. The cadence of their implementation may vary depending on the maturity of the subsidiaries, the priorities identified and the local legal context.

Below, you'll find details on the policies, or parts of policies, that address the material impacts and risks for Auchan Retail. They may include elements that, taken on their own, correspond to non-material issues, but combined with others, contribute to a response to material impacts and risks.

— Provisions common to all policies

Certain datapoints required by the ESRS 2 standard are not included in the tables below describing the company's policies, or are only partially included for various reasons.

- The process for monitoring policies, a description of which is expected under datapoint 2.65.a, is not included in the tables, as the process put in place to ensure that they are followed and remain effective is the same for all the company's policies relating to its workforce. It can be summarised as follows:
 - *Data collection*: collection at the local level of quantitative data corresponding to the indicators defined in the policies, followed by the consolidation of some of the data at the Retail level; qualitative elements are also collected *via* the employee expression channels described in paragraph 4.1.6. of this sustainability statement;
 - *Analysis*: review of the quantitative data and qualitative elements by local experts and then by those from Auchan Retail to identify trends, discrepancies or potential problems in the application of the policy;
 - *Assessment*: comparison of the results obtained with the objectives initially set by the policy to determine its effectiveness and monitor the implementation of actions; documentation of the conclusions and sharing with the relevant stakeholders;

- *Review and adjustment*: based on the previous stages and input from Human Resources managers, changes are made to the policy or its implementation to improve its efficacy. Sometimes, external factors may also lead to a revision of the policy (regulatory changes, etc.).

- With regard to datapoint 2.65.d (Third-party standards or initiatives that the company undertakes to comply with throughout the implementation of the policy), the company understands that the third-party standards and initiatives referred to are not mandatory legislative or regulatory texts, but rather non-binding instruments that companies may refer to on a voluntary basis. This datapoint is not included in the tables, as the company has not made a formal commitment to comply with such third-party standards or initiatives.
- Datapoint 2.65.e (Attention to the interests of key stakeholders when developing policy) is not included in the tables because the own workforce policies are established according to the same process: they are worked on by professional experts in collaboration with the human resources directors of the different subsidiaries, after which working groups, composed of specialists in the subjects covered from the operational subsidiaries, contribute to the adaptability of the focus points in relation to the specific features that may exist in the countries of operation.
- Datapoint 2.65.f (Policy disclosure and availability procedures) is not included in the tables, as the procedures for making policies available to the stakeholders concerned, including those responsible for implementing them, are the same for all workforce policies: the company's policies are made available in French and English to the human resources directors of the subsidiaries via a shared space; they work on adapting them to their context with their management committee and local experts on each subject; the policies are then made available to employees via the company's intranet; for major changes, communication and training mechanisms are sometimes activated (presentation webinars, posters, e-learning modules, etc.).

– Working conditions of the own workforce:

• Responsible employment (S1-AR-01-PO)^{2.65:}

Through its responsible employment policy, Auchan Retail describes the benchmarks that guide the company in its role as a responsible and committed employer with regard to all internal and external stakeholders (applicants, employees, former employees, public authorities, social partners and associations, etc.). This employment policy is a requirement for company directors, managers and specialists in human resources, at every stage of the employee's professional life. Worked on at Auchan Retail level in collaboration with the Human Resources departments of its various subsidiaries, its local application is brought to the attention of employees. The aim is to manage and mitigate the operational risks (increased workforce turnover), reputational risks (employer brand) and financial risks associated with unsatisfactory working conditions (S1-01-RI/S1-02-RI)..^{2.65.a}

This policy applies to the entire Auchan Retail workforce. It establishes a common basis and can be amended at local level to make it more cost-efficient or to adapt it to the legislation of the country where the company is based.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at global level; the Director of Human Resources of each entity is responsible for implementing this policy.^{2.65.c}

• Remuneration and sharing (S1-AR-04-PO)^{2.65:}

The remuneration and sharing policy aims to align workforce' interests with the company's objectives, while fostering a culture of empowerment, collaborative innovation and sustainable performance.

It defines two key structural principles:

- fairness and transparency, by means of remuneration based on objective and known criteria, respecting equity between workforce, including pay equity between women and men;
- Social responsibility, by integrating social and environmental criteria in line with our commitment to a sustainable world (either on an individual basis via a target-based bonus for some managers, or on a collective basis via profit-sharing for all workforce).

To implement this remuneration policy, Auchan Retail ensures:

- Complementarity between the various remuneration tools;
- A direct link to the company's performance - a rate of distribution as close as possible to the creation of profits;
- A coherent relationship between individual and collective elements;
- A desire to make the employee's situation more secure.
- Taking account of market practices and the company's positioning;
- Regular and transparent information on remuneration trends.

This policy aims to manage and mitigate the risks, particularly operational (increase in workforce turnover), reputational (on the employer brand) and financial, associated with unsatisfactory working conditions (S1-01-RI/S1-02-RI), as well as the negative social impact resulting from a deterioration in the physical and/or psychological well-being of workforce in the event of unsatisfactory working conditions (S1-03-IN)^{2.65.a}

It sets the framework for the remuneration policy for all workforce in each of Auchan Retail's countries of operation operates, with mandatory and optional elements. Its "sharing" component sets out a mandatory reference framework in the event that a local entity decides to implement the sharing and shareholding mechanisms.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at global level; the Director of Human Resources of each local entity develops and drives its remuneration policy in compliance with Auchan Retail policy and local regulations.

The rules applied by the implementation committees are defined and monitored by Auchan Retail.^{2.65.c}

• Supporting employees facing the events of life (S1-AR-05-PO)^{2.65:}

Auchan Retail is developing a *Global Benefits Management approach*. It enables the subsidiaries concerned, and therefore their employees, to benefit from Auchan Retail's size to work more effectively with brokers and insurers in the health and provident field. The principle consists of signing contracts with a single broker: Each member subsidiary gains access to the broker's network of local representatives, but retains control over the health cover it applies, based on its own issues and demographics.

In addition to the *Global Benefits Management*, local subsidiaries are invited to introduce preventive health programmes (sleep, diet, tobacco and alcohol, sports activities, etc.), work/parenthood reconciliation, a support system for employees facing the difficulties of life (counselling, social assistance, personal budget management, etc.) and systems to help prepare for retirement.

This policy aims to manage and reduce the negative social impact caused by a deterioration in the physical and/or psychological well-being of employees in the event of unsatisfactory working conditions (S1-03-IN).^{2.65.a}

Each local entity in the retail business defines its policy and "benefits" offer taking into account local regulations, the level of intervention of the national social security system as well as its resources and ambitions.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates overall implementation; the Director of Human Resources of each entity decides on the measures to be implemented within its scope.^{2.65.c}

• **Working for a living wage (S1-AR-07-PO)^{2.65:}**

In addition to the legal minimum wage and depending on the local context, the living wage must be sufficient to help the retail workforce concerned to meet their monthly expenses (rent, taxes, energy, compulsory insurance, transport). This policy, which currently does not define either method or amounts, establishes the principle that each Director of Human Resources is responsible for reviewing the minimum wage for his or her entity.

This policy aims to manage and mitigate the risks, particularly operational (increase in workforce turnover), reputational (on the employer brand) and financial, associated with unsatisfactory working conditions (S1-01-RI/S1-02-RI), as well as the negative social impact resulting from a deterioration in the physical and/or psychological well-being of workforce in the event of unsatisfactory working conditions (S1-03-IN)^{2.65.a}

A living wage must be guaranteed for all retail workforce concerned.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at global level; the Director of Human Resources of each local subsidiary decides on its positioning.^{2.65.c}

• **Quality of Working Life (QWL) - Continuous improvement of working conditions (S1-AR-09-PO)^{2.65:}**

In addition to material conditions, the Quality of Life and Working Conditions (QWLWC) policy is based on a culture of fairness, mutual respect and support that promotes a harmonious balance between professional and personal life.

This policy has four main focuses:

1. Continuous improvement in working conditions: "I feel safe and I can work efficiently";
2. Working methods: "I have enough autonomy in my job to achieve my goals and serve my customers";
3. Interpersonal and managerial skills: "I feel like I'm really a part of my team. My manager listens to me";
4. Working with purpose: "I know what the priorities are, I understand changes, I can give the best that I have to offer".

The company is therefore committed to continuous improvement in a number of areas:

- the conditions under which the work is carried out and its content;
- How working arrangements are implemented;
- the balance between personal and professional life;
- The conditions for personal and professional fulfilment and development.

In terms of its activities, the company attaches great importance to safety, which comes under the first of the above points, in order to prevent accidents and injuries.

Worked on at Auchan Retail level in the form of a common base, in collaboration with the Human Resources directors of its various subsidiaries, the policy is adapted locally according to priorities, maturity and the regulatory context, then brought to the attention of employees.

This policy aims to manage and mitigate the reputational risks (attractiveness, image) and economic risks (difficulty of recruiting, workforce turnover) if the working environment is too restrictive or too dangerous (S1-09-RI) as well as regulatory risks (non-compliance) in the event of a failure to comply with legal health and safety standards and economic risks due to increased social costs. (S1-10-RI). It also aims to reduce the negative impact on the physical and mental health of employees in the event of a demanding, sometimes repetitive, potentially dangerous work environment (S1-12-IN).^{2.65.a}

This policy applies to all workforce, regardless of their type of contract or working hours. This also applies to people working on the sites under temporary employment contracts, as well as to those on service contracts.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at the global level; the Director of Human Resources of each entity is responsible for implementing this policy.^{2.65.c}

• **Promoting gender equality (S1-AR-10-PO)^{2.65:}**

Although this policy is presented in more detail in the following section on equal treatment and equal opportunities for all, it also contributes to the issue of working conditions. AS such, it aims to mitigate both the operational, reputational and financial risks associated with unsatisfactory working conditions (S1-01-RI / S1-02-RI) as well as the actual negative impact on the physical and psychological well-being of employees (S1-03-IP)^{2.65.a}

— **Equal treatment and equal opportunities for all**

• **Promoting gender equality (S1-AR-10-PO)^{2.65:}**

Auchan Retail's policy in favour of gender equality sets out the principles to be respected and the actions to be taken with a view to:

- eliminating unjustified pay differences between men and women in similar positions;
- promote gender equality at all levels of the organisation.

It aims to manage and mitigate the economic risks (loss of competitiveness, market) in the event of unsatisfactory levels of training in relation to the needs of workforce and/or the requirements of the market and the company (S1-18-RI), as well as to reduce the potential negative impact in the event of a drop in the employability of employees with insufficient training or unequal access to training (S1-19-IN). It also helps to promote the potential positive impact on increasing the employability of low-skilled or unskilled employees by providing support in training and skills development (S1-21-IP).^{2.65.a}

The Auchan Retail Director of Human Resources coordinates implementation at the global level; the Director of Human Resources of each entity is responsible for implementing this policy.^{2.65.c}

• **Creating human resources - Career management (S1-AR-11-PO)^{2.65} :**

Auchan Retail's Creating human resources - Career management policy sets out a common basis for all subsidiaries. The aim is to define a number of key principles and harmonise practices around common processes in order to meet the resource needs of tomorrow's business.

Auchan Retail takes action to:

- gain a better understanding of its human capital by mapping its needs and resources;
- have a common approach to identifying and assessing workforce, which is both objective and demanding;
- build the future of the company by supporting its workforce through a policy of development and appropriate training;
- promote the employer brand inside and outside the company to attract and retain talent;
- to impact the company's performance through high standards and exemplarity at every level, excellence in its core businesses and the best possible experience for each of its customers.

This policy is worked on at Auchan Retail level, in collaboration with the Human Resources directors of the various subsidiaries. Employees are only informed of local variations.

It aims to manage and mitigate the economic risks (loss of competitiveness, market) in the event of unsatisfactory levels of training in relation to the needs of workforce and/or the requirements of the market and the company (S1-18-RI), as well as to reduce the potential negative impact in the event of a drop in the employability of workforce with insufficient training or unequal access to training (S1-19-IN).^{2.65.a}

The policy applies to all Auchan Retail workforce, regardless of their type of contract or working hours. It establishes a common base that will then be adapted by each entity according to its priorities, maturity and local regulatory context.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at global level. The responsibility for its implementation lies with the Human Resources Director of each entity, while the "people development" and "training" managers are responsible for its application.^{2.65.c}

• **Ensuring a high-quality professional life cycle (S1-AR-12-PO)^{2.65}:**

Auchan Retail implements a policy enabling each employee to develop their knowledge and skills base and, in an increasingly digital world, to combat illiteracy (training, adapted equipment, etc.).

This policy includes mechanisms for forecasting changes in professions and skills, as well as support for employees to help them adapt to their jobs and respond effectively to customer needs. It also expresses the desire to put in place a genuine system of integration through employment and the development of the employability of employees already in post.

It aims to reinforce the potential positive impact of increasing the employability of workforce with few or no qualifications by providing support in terms of training and skills development.(S1-21-IP).^{2.65.a}

This policy applies to all Auchan Retail employees. It establishes a common base and can be amended at local level to make it more competitive or to adapt it to the country's legislation.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at global level; the Director of Human Resources of each entity is responsible for implementing this policy.^{2.65.c}

• **Preventing all forms of harassment (S1-AR-15-PO)^{2.65}:**

Auchan Retail's policy of preventing all forms of harassment prohibits all forms of discrimination, whether this discrimination targets sex, age, gender identity, marital status, pregnancy, nationality, language, race, skin colour, ethnic origin, religion, sexual orientation, political opinions, personal beliefs or socio-economic status.

It expresses the desire to be a company in which workforce feel good just as they are, a company that reflects the diversity of the populations and countries in which it operates, and the society in which it evolves. It aims to create a respectful, fair and inclusive working environment where all workforce feel valued, listened to, esteemed and have the opportunity to develop their potential.

This part of the Diversity, Equity and Inclusion policy deals with ways of combating harassment in the workplace:

- As a preventive measure, through training and awareness-raising;
- As a curative measure, using a reporting platform.

It aims to manage and mitigate the regulatory risk of non-compliance with obligations to combat violence and harassment in the workplace.(S1-24-RI).^{2.65.a}

This policy applies to all workforce, regardless of their type of contract or working hours. It establishes a common base which is then adapted by each entity according to its priorities, maturity and local regulatory context.^{2.65.b}

The Auchan Retail Director of Human Resources coordinates implementation at the global level; the Director of Human Resources of each entity is responsible for implementing this policy.^{2.65.c}

4.1.4.2 Engagements en matière de droits de l'homme concernant le personnel ^{S1.20}

— Respect for the human rights of employees ^{S1.20.A}

The ambitions for the material issues concerning respect for the human rights of our own workforce are implemented according to the following general approach:

- guarantee freedom of association and the effective recognition of the right to collective bargaining;
- Combating professional and employment discrimination;
- ensuring a safe and healthy working environment;
- Reinforcing vigilance mechanisms. The Vigilance Plan includes an ongoing assessment of potential negative human rights impacts and alert mechanisms for reporting and dealing with potential violations. Corrective action is taken when violations of workers' rights are identified.

— Dialogue with members of own workforce ^{S1.20.B}

Auchan Retail strives to ensure an environment that respects human rights through constructive dialogue with members of our own workforce and their representatives. These exchanges take place through the appropriate mechanisms, such as social dialogue, training and feedback systems. These initiatives take account of local contexts and specificities, as well as cultural particularities.

Detailed interactions regarding social dialogue, feedback and collaboration with workers are also presented in paragraphs 4.1.6. and 4.1.7. below.

— Measures to address human rights impacts for our own workforce ^{S1.20.C}

The corrective measures implemented by the company align with its Vigilance Plan, which identifies actual or potential negative impacts on human rights in its own activities. This plan is based on regular social audits and reporting mechanisms for reporting potential violations. If a negative impact is identified, corrective action plans are drawn up and followed-up.

The remediation of impacts is based primarily on the measures set out in the Vigilance Plan and the own workforce policies.

4.1.4.3 Alignment of workforce policies with relevant internationally recognised instruments ^{S1.21}

The policies applicable to Auchan Retail are aligned with international reference instruments in terms of respect for workers' rights. These include the Conventions of the International Labour Organisation (ILO), the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the UN Global Compact.

4.1.4.4 Explicit reference to human trafficking, forced or compulsory labour and child labour in workforce policies ^{S1.22}

The company's policies relating specifically to its own workforce do not explicitly address human trafficking, forced or compulsory labour and child labour.

These issues are explicitly addressed in Auchan Retail's Human Rights and Local Communities policy (**S2-AR-01-PO**), which is described in section 4.2.2. below, which aims to protect and promote fundamental rights more widely, both in the company's own activities and in those of its value chain.

4.1.4.5 Prevention of workplace accidents ^{S1.23}

Auchan Retail has a policy or system for the prevention of workplace accidents (Quality of Life and Working Conditions policy) (**S1-AR-09-PO**).

4.1.4.6 Specific diversity and inclusion or positive action policies for people from groups at particular risk of vulnerability within the workforce and associated procedures ^{S1.24}

Auchan Retail has not identified any material impacts or risks in terms of inclusion or equal opportunities concerning its own workforce. Nevertheless, the measures put in place in these areas are necessary and contribute indirectly to addressing the material impacts and risks identified.

It has a specific policy aimed at eliminating discrimination, promoting equal opportunities and combating harassment.^{S1.24.A} These issues are explicitly covered by the Diversity, Equity and Inclusion Policy.

In this policy, the grounds for discrimination are specifically mentioned (racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin) and the consideration of other forms of discrimination covered by European or national regulations is specified.^{S1.24.B}

The policy also expresses ambitions in terms of inclusion and positive action for members of own workforce from particularly vulnerable groups.^{S1.24.C}

The action areas of this policy and the associated implementation procedures are of four kinds:^{S1.24.D}

1. NON-DISCRIMINATION

Stakeholders in human resource processes (managers, HR officers) endeavour to ensure that all employment decisions, including recruitment, promotion, training, placement and remuneration, are made on the basis of individual skills, merit and performance, without discrimination.

To ensure that this principle is properly applied, the Human Resources Department:

- Documents HR processes in order to draw attention to discrimination and combat stereotypes and cognitive biases;
- Establishes listening and reporting systems - provides a platform for reporting non-compliant or discriminatory behaviour observed by own workforce members, or of which they are victims, and carries out in-depth investigations when cases are proven;
- Applies penalties as and where appropriate.

2. ELIMINATING PAY GAPS

The policy has been developed to eliminate unjustified pay differentials between men and women in similar positions. To do this, it is asking:

- the introduction of annual pay reviews to ensure pay equity and take corrective action where necessary;
- The definition of objective criteria to be taken into account for salary increases;
- Particular attention to the fairness of promotions.

3. GENDER EQUALITY

The company seeks to promote gender equality at all levels of the organisation and to ensure equal access to opportunities for personal development, regardless of gender, age, disability, religion or sexual orientation.

To this end, the Human Resources Department:

- Ensures fair access to resources for individual development (training, mentoring, coaching, etc.);
- Implements professional and personal development initiatives that encourage gender diversity.

4. EMPLOYMENT OF PEOPLE WITH DISABILITIES

Mechanisms for recruitment, recognition of disability and external partnerships are put in place to approach or reach the employment rate defined in each subsidiary. On this subject:

- recruitment initiatives (day dedicated to candidates with disabilities, partnerships with specialised agencies and/or associations, etc.);
- campaigns are in progress to encourage employees to disclose their disability;
- Accessibility standards applicable in each subsidiary are complied with;
- Facilities required on-site or for working from home are analysed;
- Investments in materials and equipment (light boxes, etc.) are made.

4.1.5 [S1-4] Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions ^{S1.38.a - S1.38.b - S1.38.c - S1.40.a.1 - S1.40.b.1}

Listed below are the actions implemented in connection with the policies identified in paragraph 4.1.4., which aim to address the negative material impacts for Auchan Retail.^{S1.38.a} Some datapoints required by the ERS 2 standard are not included in the tables below describing the actions, or are only partially included for the following reasons:

- Elements of the datapoints (2.69.a to 2.69.c), Financial or other resources, are not included in the tables, as these resources have not yet been estimated at the date of preparation of this Sustainability Report;
- To measure the efficacy of actions,^{S1-4 38.d} refer to the policy monitoring process (see 4.1.4.).

4.1.5.1 Working conditions of the own workforce

— Continuous improvement of working conditions

As part of its policy of continuous improvement of working conditions (S1-AR-09-PO)^{2.65.a}, Auchan Retail is implementing two actions:

- Preventing accidents and injuries and;
- Ensuring the provision of appropriate equipment that is in good working order. These two ongoing actions^{2.68.c} aim to manage and mitigate reputational risks (attractiveness, image) and economic risks (difficulty in recruiting, turnover) if the work environment is too restrictive or too dangerous (S1-09-RI) as well as the regulatory risks (non-compliance) in the event of non-compliance with legal and economic health and safety standards due to rising social costs. (S1-10-RI). They also aim to reduce the negative impact on employees' physical and mental health of a restrictive, sometimes repetitive, and potentially dangerous working environment (S1-12-IN)^{2.48.a}

• Preventing accidents and injuries (S1-AR-01-AC)^{2.68}

To prevent accidents and injuries, Auchan Retail has put the following in place:

- Risk mapping by profession (physical and psychosocial):

This inventory enables workstations to be adapted or employees to be properly trained in order to limit the risks; the observations and adaptations can be carried out in partnership with occupational medicine. These mapping are mainly required for operational roles.^{2.68.a-b}

Mapping is carried out in each subsidiary; job roles are adapted according to the country's culture and development.^{2.68.e}

- Risk-prevention training and awareness-raising on ergonomics, and good practices and habits (posture, warming up, etc.).

Having the right posture, the right movement and the right warm-up will help you to carry out your tasks safely and reduce the risk of injury. Auchan Retail makes its own workforce aware of the specific risks of the position they occupy; the company provides regular safety training for all workforce, particularly as part of the induction process for new arrivals. This training concerns all workforce, whatever their assignment.^{2.68.a-b}

Training courses are scheduled in accordance with the annual plans drawn up by the business units. Multi-tasking is not always easy to implement - and yet it is expanding - because it requires a period of adaptation and training for employees.^{2.68.e}

- An analysis of workloads.

These observations, linked to external studies on biological rhythms or physical capacities, can lead to a search for ergonomic improvements or an adaptation of working hours in order to limit exposure to risk and factors triggering occupational illness (use of cross-skilling to vary tasks, etc.).

These analyses are particularly relevant to jobs based in operations, where working hours are staggered and loads are carried.^{2.68.a/b}

Multi-tasking is not an easy way of adapting working hours, but it is developing and requires a period of adaptation and training for the employee.^{2.68.a/b}

• Ensuring the availability of suitable equipment in good working order (S1-AR-02-AC)^{2.68}

In order to limit injuries, work-related accidents and occupational illnesses, Auchan Retail aims to ensure the availability and compliance of the equipment used on its sites ^{2.68.a}. Financial and human resources are dedicated to the regular upkeep of the equipment, and maintenance contracts are signed to guarantee its reliability. Technical monitoring is carried out on developments in existing equipment and on new tools available on the market, in order to improve the safety and efficiency of professional procedures.^(2.68.a-b)

As well as preventing physical risks, this action also contributes to well-being in the workplace, by enabling workforce to carry out their activities in a safe and reassuring environment. This is an in-depth task requiring continuous monitoring and a budget dedicated to the maintenance and renewal of equipment.^{2.68.e}

4.1.5.2 Supporting employees facing the events of life

As part of its policy of supporting workforce through life's events by means of social benefits (**S1-AR-05-PO**), Auchan Retail is putting in place an employee support scheme.

This permanent system^{2.68.c} aims to manage the actual negative social impact caused by a deterioration in the physical and/or psychological well-being of workforce in the event of unsatisfactory working conditions.^{2.46.2-5}

- **Improving support for employees facing the events of life (S1-AR-05-AC)^{2.68}**

Auchan Retail supports its workforce in dealing with everyday events by:

1. deploying provident insurance to cover the risks of death/disability and incapacity of health insurance cover:
 - all subsidiaries are encouraged to set up provident and health cover, with the exception of Luxembourg, where state schemes are already satisfactory.
 - To help them in their approach, a single broker at corporate level has been hired as part of a GBM (Global Benefits Management) programme; this broker has a network in the countries where the company is based, enabling it to assist with invitations to tender and the construction and optimisation of the healthcare offering.

The GBM programme was set up in 2024 and several subsidiaries have already joined: Auchan Retail Côte d'Ivoire, Auchan Retail Romania, Auchan Retail Ukraine.^{2.68.e} Enrolment in the GBM programme takes place when each entity renews its existing contract, and is not compulsory.^{2.68.c}

2. setting up a psychological and administrative support service
 - Employees do not always wish to share their personal difficulties with their manager or Human Resources contact. That's why the company gives them anonymous access to a platform where they can talk about the issues they're facing (illness, financial difficulties, housing problems, etc.).
 - This is a telephone platform outside the company that guarantees anonymity and provides a range of experts: psychologists, social workers, etc.

The Humania telephone platform for psychological and administrative support is now accessible to all retail employees based in France.^{2.68.e}

— Fair pay

As part of its policies related to remuneration and sharing (**S1-AR-04-PO**), the promotion of gender equality (**S1-AR-10-PO**) and the guarantee of a living wage (**S1-AR-07-PO**), Auchan Retail has defined two distinct levers for action:

- Promoting consistency and fair pay in terms of remuneration (**S1-AR-06-AC**): This action is directly linked to compensation and profit-sharing policies (**S1-AR-04-PO**) and the promotion of gender equality (**S1-AR-10-PO**).
- To examine the concept of a living wage (**S1-AR-07-AC**): This action, for its part, relates to remuneration and sharing policies (**S1-AR-04-PO**) and a guarantee of a living wage (**S1-AR-07-PO**).

These two permanent actions,^{2.68.c} below, aim to manage and mitigate the operational risk (increase in workforce turnover), reputational risk (on the employer brand) and financial risk (related economic cost) generated by unsatisfactory working conditions for workforce (S1-01-RI / S1-02-RI), as well as to reduce the actual negative social impact caused by a deterioration in the physical and/or psychological well-being of workforce in the event of unsatisfactory working conditions. (S1-03-IN).^{2.46.2-5}

- **Promoting consistency and fair pay in terms of remuneration (S1-AR-06-AC)^{2.68}**

As part of its two policies: remuneration and sharing (**S1-AR-04-PO**) and promoting gender equality (**S1-AR-10-PO**), Auchan Retail has defined:

- classification of company positions drawn up by job family and level of responsibility: the level of responsibility of each role is established by evaluating objective criteria and following a market methodology (Korn Ferry Hay group, Mercer or other) in order to set a level of remuneration applicable to the holders of the position in question (taking into account the ability to master the skills required);
- Internal salary benchmarks: an internal salary range is constructed to give some structure to the level of responsibility and/or professionalism, and a salary scale is drawn up.

The remuneration policy is clear with regard to the objective criteria to be taken into account for pay rises, and is published.

The structure of the remuneration policy is defined, with each element remunerating specific criteria (professionalism, seniority, performance, etc.).

At the time of salary reviews, a note is written setting out the rules and guidelines applicable over the reference period.

All these elements ensure consistent decision-making across managers, to have the same benchmarks and to ensure that decisions taken in terms of remuneration are consistent.^{2.68.a-b}

In all countries, managerial positions are clearly defined and classified; employee positions are evaluated on a more global basis or directly classified via the collective agreements available in the countries where the Group operates.

Annual wage surveys are carried out for all or some of the positions, depending on the country. These surveys are carried out by a number of firms, including Korn Ferry Hay Group and Mercer.

These annual reviews enable the company to reassess salaries for roles affected by strategic or market developments. The fact of using reference grids ensures a neutral view of the gender of the person concerned.

A budget is dedicated to this market approach to classification; it also provides access to market information on wages by level of responsibility/role type.^{2.68.e}

- **Focusing on the concept of the living wage (S1-AR-07-AC)^{2.68}**

Within the framework of its two policies: remuneration and sharing (**S1-AR-04-PO**) and guaranteeing a living wage (**S1-AR-07-PO**), Auchan Retail's objective in this action is to determine the elements to be taken into consideration in establishing the reference wage and comparing it with the remuneration elements of employees.

Each entity's remuneration manager will be responsible for reviewing the cost of living in his or her subsidiary and for consideration any geographical disparities. It will also review benchmarks on the subject within its subsidiary. The elements will be pooled to establish the best definition of the living wage. Once this salary has been established for each subsidiary, each Director of Human Resources can look at its positioning and take any measures he or she deems necessary.^{2.68.a-b}

As at 31/12/2025, Auchan Retail was compliant with the national minimum wage and collective bargaining agreements applicable in all the countries where it operates. Discussions will be held over the next two years to examine the feasibility of developing a common methodology for all subsidiaries in the various countries where we operate.^{2.68.e}

- **Responsible employment**

- **Empowering managers (S1-AR-09-AC)^{2.68}**

The action (**S1-AR-09-AC**) is implemented within the framework of the Responsible Employment policy (**S1-AR-01-PO**)^{2.65}. It aims to prevent risks on the workforce's physical and mental health that may result from restrictive work environments or inappropriate managerial practices (S1-01-RI / S1-02-RI) ^(2.46.2 - 5). The aim is to enhance managers' social responsibility by giving them the tools they need to make decisions that comply with social legislation and respect working conditions^(2.68.a-b).

This permanent action^(2.68.c) is based on two main leverage points:

- Training managers in employment law so that they are familiar with the rules governing contracts, working hours and internal organisation, and understand the impact of their decisions on workloads and employee well-being ^(2.68.a-b);
- regular information on company agreements and decisions, sent to all managers and even to all employees, depending on the issues concerned.^(2.68.a-b)

This applies to the entire workforce in managerial positions. These training courses are integrated into the induction process for store managers and, depending on the country, that of the other managers.^{2.68.b}

Training courses are now in place in most subsidiaries, although they are being rolled out gradually. They are not intended to turn managers into experts in employment law, but to enable them to spot risk situations and call on HR support when necessary. Regular social information is sent to HR managers, who are responsible for disseminating its implications to managers. Monitoring is based on the rate of participation in training courses, the number of sessions delivered and coverage by target population, with no group-wide consolidation at this stage.^{2.68.e}

- **Equal treatment and equal opportunities for all**

- 1. Employee development:**

As part of its career management policy and the improvement of employee skills and career prospects (**S1-AR-11-PO**), Auchan Retail is deploying four main actions^{2.68.a}:

- Monitoring the quality of employees' careers (**S1-AR-03-AC**)
- Accounting and monitoring of training hours in the defined training plan (**S1-AR-04-AC**)
- Adapting the training offer (**S1-AR-10-AC**)
- Promoting pay consistency and fair pay in terms of remuneration (**S1-AR-06-AC**). This action is described in detail in the first working conditions section of this section.

These three ongoing actions^{2.68.c} aim to manage and mitigate economic risks (loss of competitiveness, market) in the event of an unsatisfactory level of training with regard to the needs of employees and/or with regard to the requirements of the market and the company (S1-18-RI), as well as, for the two actions above, to reduce the potential negative impact in the event of a decrease in the employability of employees who are insufficiently trained or who have unequal access to training (S1-19-IN)^{2.46.2-5}

- **Ensuring qualitative monitoring of employees' careers (S1-AR-03-AC)^{2.68}**

In order to ensure the qualitative monitoring of workforce, Auchan Retail implements the following:

- Assessments of own workforce performance and professionalism:
 - Employees are assessed at least once a year by their manager to review performance and discuss development needs.
 - If the training corresponds to a need for the employee and is consistent with the company's expectations, then Human Resources will review the feasibility and implementation timeframe.

This assessment concerns all the company's employees.

Talent reviews, on the other hand, may only concern certain groups, generally those in management positions or those with potential for development. As a result, projects can be viewed from different angles and jointly validated; they also enhance the identification of training needs and, thanks to consolidation, the annual plan can be put together.

- Training managers on how to conduct annual appraisals:
 - Employee development involves a number of structured steps: annual appraisals, peer reviews, expert appraisals, talent reviews and ongoing feedback.
 - All managers need to be trained in these different rituals when they take up their role or when there are changes in processes.
- Identifying the people who will support and decide on an internal promotion/mobility (the employee, their manager, HR experts):

Processes are established in writing to clarify roles and responsibilities.^{2.68a-b}

At the date of preparation of this sustainability statement, the internal mobility processes had not yet been written down. Follow-up of cases may vary from one subsidiary to another, and even from one site to another within the same country.^{2.68e}

- **Accounting and monitoring of training hours in the defined training plan (S1-AR-04-AC)^{2.68}**

A dedicated tool (off-the-shelf tool or internal file) is used to centralise the monitoring of training for each entity; it is used to record individual attendance and hence account for the number of hours own workforce spend in training.

This monitoring enables the Training department to track the investment made in maintaining and developing employees' employability.

It is also used to check that compulsory training has been taken, particularly in ethics, good business conduct and safety.^{2.68a-b}

All subsidiaries monitor the implementation of their training plan, either manually or by computer, using an established process.^{2.68e}

- **Adapting training offers (S1-AR-10-AC)^{2.68}**

This action aims to continuously adapt Auchan Retail's training offer to maintain the relevance of the modules and the level of skills required in the company.^{2.68a}

Training courses are regularly evaluated. Employees are encouraged to give feedback by means of hot and cold assessments, enabling us to measure the relevance and efficacy of our systems. Skills and performance assessments complement this approach. An annual analysis of training hours is also carried out to identify modules that have become obsolete across all areas covered by the training.^(2.68.a-b) At the same time, a mapping of the future skills is put together to anticipate future needs and ensure the continued employment of the populations concerned. This mapping can focus on a specific project or on a complete category of functions deemed sensitive, particularly in the event of technical developments that affect the professions.^{2.68b}

At Auchan Retail France, a GEPP (Gestion des Emplois et des Parcours Professionnels / Employment and Career Management) agreement provides a framework for this approach and includes a job observatory. As of 31 December 2025, no family of roles is considered sensitive. In other subsidiaries, such as Romania, work is being carried out on working arrangements and the development of the necessary skills. The rich and varied training catalogues are a strength but they require constant work to update their content.^{2.68e}

2. Employee integration

As part of its policy – a quality professional life cycle (**S1-AR-12-PO**)^{2.65.2 5} – Auchan Retail offers an integration programme (**S1-AR-08-AC**), permanent action^{2.68c} which helps to deliver a potential positive impact in terms of increasing the employability of low-skilled or unskilled employees through the implementation of support in training and skills development (S1-21-IP)^{2.46.2-5}

- **Integration programme (S1-AR-08-AC)^{2.68}**

Auchan Retail is setting up a structured induction programme to support new employees, particularly those with few or no qualifications, in developing their skills and rapidly acquiring autonomy. This support is based on a mentoring or buddy system, systematically supplemented by safety and job training.^{2.68a}

The company also offers degree courses:

- In-house, primarily for catering trades;
- In partnership with schools or universities for operational managers.

Each year, several promotions are opened to enable employees whose applications have been approved to take these courses. Individual follow-up by the manager and Human Resources manager then helps participants to plan for new career steps.^(2.68.a-b)

The first in-store positions are accessible without a degree or diploma, offering a job opportunity to people with a low level of qualification. When they arrive, they all benefit from a formalised support programme. Certification and diploma courses are offered to several groups each year.^{2.68e}

3. Prevention of all forms of harassment:

As part of its policy to prevent all forms of harassment (**SI-AR-15-PO**)^{2.65.2 - 5}, Auchan Retail is implementing two actions to manage the regulatory risk in the event of non-compliance with obligations to combat violence and harassment in the workplace^{2.46.2-5}:

Widely distribute the harassment acknowledgement (**SI-AR-12-AC**) to raise employee awareness

Reinforcing reporting mechanisms (**SI-AR-11-AC**) to allow for non-compliant or discriminatory behaviour to be reported

- **Widespread communications on how to recognise harassment (SI-AR-12-AC)**^{2.68}

To combat violence and harassment in the workplace, Auchan Retail is raising awareness among its workforce through:

- Training managers to detect any form of workplace suffering.

Here, the notion of suffering encompasses both violence and harassment, along with other forms; for example, there is suffering associated with an employee occupying a position that is not at all suited to them.

The aim is to identify employees in difficulty as early as possible, so that solutions can be proposed before the situation deteriorates too much.

These solutions will also help to create a healthy, positive and fulfilling working environment.

- Communication of rules on bullying

The aim here is to make everyone aware of the definition of bullying and how it can be recognised.^{2.68.a-b}

As at 31/12/2025, not all managers had yet been trained, but all HR functions were trained in psychosocial risks and supported managers in the detection stage.

At Auchan Retail France, an e-learning module is part of the compulsory training, and a harassment officer has been appointed who can be contacted at any time.^{2.68.e}

- **Improving the alert mechanisms (SI-AR-11-AC)**^{2.68}

As part of their work, own workforce have access to a platform for reporting non-compliant or discriminatory behaviour that they observe or of which they are victims.

Every report is taken into consideration; the necessary bodies (HR functions, works council, etc.) are activated if the case is serious and the investigation is thorough. The appropriate penalties are applied.^{2.68.a-b}

This platform is available in all countries where the company operates.

Own workforce are made aware of this through posters and e-learning courses on ethics and harassment.^{2.68.e}

4.1.5.3 Measures adopted to remedy or enable remedy of actual material impact ^{SI.38.b}

For Auchan Retail, the actual material impacts are:

- The negative impact SI-03-IN related to decent working conditions.

The actions to be considered are **SI-AR-05-AC**, **SI-AR-06-AC** and **SI-AR-07-AC**

- The negative impact SI-12-IN related to demanding, potentially dangerous working conditions.

The actions to be considered are **SI-AR-01-AC**, **SI-AR-02-AC**

4.1.5.4 Process for determining the necessary and appropriate measures to deal with a particular actual or potential negative impact on own workforce ^{SI.39.1}

These elements are described in paragraph (Approach and procedures to provide solutions or contribute to solutions when they have caused or contributed to a material adverse impact on own workforce levels) 4.1.6.1. below.

It should be noted that Auchan Retail is mature in terms of human resources management and determining the impacts and risks that its activities may generate. As a result, most of the actions described in this sustainability statement have been in place for several years; it is the evolution of the indicators and listening to workforce' concerns that may trigger new ones or amend existing ones.

Auchan Retail has not identified any opportunities as part of its materiality analysis; in fact, no action is planned to seize such an opportunity concerning its employees.^{SI-40.b}

4.1.5.5 Procedures for monitoring practices to ensure that they do not cause or exacerbate any negative material impact on own workforce ^{SI.41.}

The company ensures that its practices do not cause or contribute to negative material impacts on its workforce.

Auchan Retail's strategy is defined by the CEOs of the subsidiaries, with some corporate inputs and others specific to countries or activities.

This strategic plan is shared with the Human Resources directors of the subsidiaries, who are responsible for ensuring that the principles set out in the policies are respected.

HR directors rely on specialists in various fields (training, recruitment, remuneration, skills and career management, prevention and safety) to review the potential impact of decisions taken on the business. To do this, the specialists call in outside consultants, share information with employee representatives and analyse internal and market data.

Depending on the results of the studies carried out, the policies and indicators may be modified; the process for monitoring these modifications is also established.

When practices change as a result of organisational or regulatory developments, the specialists review the impact in the same way and act as an early warning system for HR managers.

On a day-to-day basis, training and awareness-raising actions are carried out for managers and workforce on working conditions, respect and well-being in the workplace.

As far as privacy is concerned, the company does not buy or sell its own workforce's data. Its subsidiaries ensure that employees and non-employees understand and comply with applicable regulations, especially the GDPR (General Data Protection Regulation).

The Data Protection (*Privacy*) teams are responsible for supporting the company in managing new projects and maintaining compliance of the current situation, as well as raising awareness among all workforce. Subsidiaries based in EU member states have a Data Protection Officer (DPO) on hand to provide expertise and support on data protection issues. In subsidiaries located outside the EU, where the GDPR does not apply, the company has made a point of appointing a person to deal with these issues.

Various logistical, communication and training tools have been put in place to ensure that personal data management complies with the GDPR:

- An employee data protection policy, designed to inform workforce of the various processes carried out by the company on data concerning them;
- an intranet site dedicated to data protection, explaining the regulations and the company's policy and presenting concrete examples of tools;
- An Auchan Data Privacy platform for workforce in charge of projects or handling personal data, enabling them to centrally manage the compliance of their projects with the GDPR; it is available in all the languages of the countries where Auchan Retail operates;
- GDPR training, organised into two levels of knowledge;
- A one-hour awareness-raising module for new arrivals;
- A participative event, organised each year to mark European Data Protection Day.

4.1.5.6 Resources allocated to managing material impacts, sources of information for user understanding ^{SI.43}

The total resources allocated to managing the impact of working conditions SI-03-IN, SI-12-IN can be broken down as follows:

- Managers are trained to adopt the right postures with their teams and to foster an inclusive and respectful working environment.
- Dedicated budgets are allocated for permanent actions such as training, risk prevention and investment in equipment, as well as for more occasional actions if required by a local or national situation.
- The HR functions present at the local level (establishment, region) support the managers. They ensure that the rules are complied with, warn of any anomalies and impose penalties if necessary.
- At national level, the HR team studies the relevance and efficacy of remuneration instruments, as well as the company's market positioning; employee benefits are also designed as closely as possible to the characteristics of the different populations.
- Social affairs managers and employment lawyers assist local HR managers in dealing with specific issues and situations. They are also responsible for negotiations with workforce representatives.

Pour les magasins et entrepôts :

- All technical professions, which maintain premises and equipment, determine and enforce safety rules;
- all safety professions provide safety training as soon as workforce are recruited, as well as first aid training. Safety also analyses the causes of accidents in the workplace with a view to remedying them, in collaboration with the Technical Manager.

For the impacts linked to the employability of workforce SI-19-IN and SI-21-IP, all the resources involved can be broken down as follows:

- Managers are trained to identify skills, how to provide constructive feedback and how to identify training needs. Dedicated budgets are allocated to support them as they take up their new roles and develop the necessary training plans for workforce.
- All HR functions at local level (site, region, market) support managers. and supports workforce in expressing and realising their career plans.
- On a national level, the HR team is developing the necessary assessment processes and training courses to support the increase in professionalism.
- Training managers seek out and sign partnerships with educational establishments to offer training leading to a qualification or diploma.

4.1.6 [S1-2] Processes for engaging with own workforce and workers' representatives about impacts

4.1.6.1 Means used, and how often, to gather employee perspectives to inform decisions or activities aimed at managing actual and potential impacts on the own workforce

S1.27.2 S1.27.B.1

Within the company, employees' views are collected *via*:

— The Engagement and Satisfaction Barometer (EEL) for everyone

This confidential consultation, which actively involves all workforce, is an opportunity for them to express themselves freely on various aspects of their professional experience. The emphasis is on taking working conditions into account, underlining the desire to fully understand day-to-day realities. The main objective is to listen to their concerns and define concrete actions to respect their rights and improve their well-being at work. This includes initiatives focusing on quality of life at work (QWL), work-life balance, recognition and training. In this way, Auchan Retail intends to give concrete expression to its ambition of continuous improvement and the establishment of a working climate in which every voice is heard and every experience taken into consideration in order to shape policies and practices conducive to the overall well-being of its workforce.

The Survey is conducted annually in all the countries where the Group operates. Each employee receives a link to log in to complete the survey. To ensure anonymity, the management of the platform is outsourced to an external third party who only provides the company with aggregated data. The verbatims are grouped into teams of a sufficient number of people.

— A common base for social dialogue in all Auchan Retail countries and subsidiaries

On a Corporate level, the Head of Social Relations coordinates the points of contact in each country. The role of the local Employee Relations Officer is defined in an operating guidelines and/or company agreement, which provides a framework for the qualitative exercise of social dialogue. This manager is either a dedicated function or a role assigned to a member of the HR department.

— Liaisons/representatives (life or employee committees, etc.)

Life committees liaise and deal with social issues between management and employees, where the local legal framework does not provide for representative bodies. There are two possible scenarios for social dialogue:

- If it is governed by law, the frequency of interactions is often imposed. However, exceptional meetings may be organised, particularly when a strategic project is being implemented that could have an impact on human resources processes. There are also committees, provided for in company agreements, where the actions implemented under the agreement, the difficulties encountered and the associated indicators are shared;
- If it isn't governed by law, life committees meet monthly.

On a more general level, operational managers and human resources managers are important channels for feedback as information is received.

These interactions with workers are coordinated by different bodies.^{S127.C.1}

- The International Human Resources Committee, the governance body that coordinates efforts across the subsidiaries, has operational responsibility for ensuring that this interaction takes place and that the results underpin the company's approach, as translated into policy.
- Then, each entity has a Human Resources department covering the key areas of recruitment, professional development, training, internal communication, organisation, quality of life at work and pay policies. This department coordinates the feedback of information extracted from social dialogue and the EEL, while the director in place validates the areas to be worked on at local level and the elements to be fed back to company level, and organises the monitoring of progress.
- To ensure compliance with the same standards across all countries ^{S127.D.1}, Auchan Retail has not entered into a formal global framework agreement with international trade union federations, but it has been a signatory, since 2017 and as part of its retail activity, to a global agreement with UNI Global Union, an international trade union federation, which promotes decent working conditions and respect for workers' rights, including their right to freedom of association and collective bargaining. This collaboration enables us to exchange views with trade union representatives from all over the world, and to broaden our thinking by benefiting from feedback from outside the company, always with a view to addressing the concerns of workforce.

4.1.6.2 Process for assessing the efficacy of interaction with the own workforce including the resulting agreements and outcomes ^{S1.27.E.1}

To make social dialogue more efficient, indicators covering headcount, workforce movements, training, absenteeism and accidents, professionalism and remuneration at company and subsidiary level are analysed and used to steer the HR goals set out in the various policies.

In addition, resources (specific training, documentation) are made available to improve the professionalism of employee representatives. These are all means that enable them to act as players and advisors to the employer, and to exercise their mandate with complete freedom and knowledge of their roles and responsibilities.

In fact, many issues are covered by company agreements and regularly monitored by joint committees, which record social advances and raise any potential concerns.

In cases whereby the law does not provide for a company agreement, company decisions are formalised, drafted and shared with the life committees. The related social indicators are also monitored.

The efficacy of interactions with the workforce is also measured in the evolution of EEI results.

4.1.6.3 Measures to ascertain the views of own workforce likely to be particularly vulnerable to impacts and/or marginalised ^{S1.28.1}

To better understand the concerns of employees likely to be particularly vulnerable, Auchan Retail relies on the EEI and social dialogue, as well as on managers, who represent a good vector for learning about the concerns of certain types of employees, particularly in terms of safety and material working conditions.

The aim here is to capture a climate rather than facts. The concerns of these groups are also escalated during the meetings of committees dealing with specific issues such as the monitoring of disability agreements and professional equality agreements.

4.1.7 **[S1-3] Processes to remediate negative impacts and channels for own workforce to raise concerns**

4.1.7.1 Approach and procedures to provide or contribute to solutions where they have caused or contributed to a material adverse impact on the workforce ^{S1.32.A}

When the company has caused, or contributed to, a material negative impact on its workforce, it first analyses the causes that generated this impact, both direct and underlying, and then assesses the extent of the impact. This analysis is based on:

- feedback from the workforce concerned, their representatives or the alert system made available;
- Analysis of indicators monitored on a regular basis and, if necessary, analysis of specific data (targeting a population, a service, contractual elements, historical data, etc.);
- any exchanges with employees occupying the same position or in the same assignment.

Then comes the search for solutions, based on:

- The company's existing resources (procedures already in place, existing training, available equipment);
- External benchmarking;
- Sharing good practices between companies;
- Possible investments (financial, human, in terms of training and prevention).

Action plans are then rolled out. These may be short-term "repair" actions or long-term "prevention" actions.

To ensure that the measures taken are effective, the company pays close attention to changes in the indicators and to issues raised in the EEI or by the alert system.

4.1.7.2 Specific channels for own workforce to raise concerns or needs directly and ask for them to be addressed ^{S1.32.B.1 S1.32.D.1}

The own workforce in all subsidiaries have access to an alert system set up by the company^(S1.32.C.1) named SpeakUp, which is widely communicated *via* the display, intranet or even the ethical guidelines. Ethics training is provided on a regular basis and is compulsory for new recruits. This system guarantees anonymity and provides protection for whistleblowers. Details of this warning system are given in section 5.1.2.3. of this sustainability statement.

Without constituting, strictly speaking, a specific channel, the role of managers should be highlighted. In fact, the managerial stance that the company wants to adopt is based on the notion of an empowering relationship founded on trust, which encourages workforce to express themselves freely to their manager. In return, the manager has a duty to listen and alert Human Resources representatives if needed. To achieve this, the majority of employees receive feedback training.

4.1.7.3 Processes for monitoring and tracking issues and ensuring the efficacy of channels ^{S1.32.E.1}

The procedures for dealing with queries or issues raised and the monitoring process are set out in section 5.1. Conducting business [G1] of this sustainability statement.

The following actions have been put in place to complement this system and involve the various stakeholders:

- Managers are duly trained and made aware of the impact of decisions taken (training in employment law depending on the position, regular information on company agreements and decisions) and of any form of suffering at work;
- HR teams provide support to managers, who are the first level of contact for questions raised by the own workforce.

4.1.7.4 Level of own workforce awareness of structures or procedures and confidence to raise concerns or needs and seek redress, whistleblower protection ^{S1.33.2 S1.33.3}

Information for own workforce awareness-raising resources, access to structures and procedures, and whistleblower protection measures are set out in section 5.1.2.3. of this sustainability statement. ^(S1.33.3)

The mandatory training courses on business ethics explain the whistleblower protection system and the means available to protect whistleblowers.

The confidence that employees have in the systems can also be verified by the number of reports made. ^(S1.33.1)

Indicators and targets

4.1.8 [S1-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities

4.1.8.1 Targets with deadlines, based on the results the company has set itself for reducing the negative impact on its workforce.^{44.a.1}

Auchan Retail has not set any specific targets relating to the reduction of negative impacts on its own workforce.

4.1.8.2 Time-bound and outcome-focused targets that the company has set for promoting positive impacts on its people^{S1.44.b.1}

At the date of preparation of this sustainability statement, Auchan Retail has not set any targets for the material positive impact identified in relation to increasing the employability of low-skilled employees.

4.1.8.3 Time-bound and outcome-focused targets that the organisation has set for the management of material people-related risks and opportunities^{S1.44.c.1}

Auchan Retail has not set any specific targets relating to risk prevention.

4.1.8.4 Elements monitored in the absence of targets for material impacts, risks and opportunities^(S1 46 - MDR-T AR 81)

The efficacy of the actions and policies implemented is measured globally in the various activities *via* the EEI. This barometer includes a series of questions relating to working conditions (material, physical and mental). It indirectly measures the impact of initiatives put in place in the areas of health and safety, work recognition and professional development (job adaptation and career development).

In 2025, the Employee Engagement Index score is 73% (as in 2024). The company is aiming for continuous improvement in the scores it achieves.

In order to strengthen their local human resources policies, the subsidiaries also aim to be Top Employer certified in the medium term. At the date of publication of this report, five subsidiaries are certified - Portugal, Spain, Poland, Romania and France.

— Policy tracking indicators

Tracking indicators are defined in the policies; these can be analysed in absolute terms in relation to a local target (e.g. the number of training sessions carried out in a specific area) or by analysing trends (e.g. changes in the frequency rate of workplace accidents).

4.1.9 [S1-9] Diversity metrics

Elements of diversity, in particular the gender balance at executive management level, are essential for the annual valuation of the company by a panel of experts. Although the diversity issue was considered to be non-material as a result of the double materiality analysis, the indicators concerned are published.

4.1.9.1 Number and percentage of senior managers by gender ^{S1.66.a}

For Auchan Retail, the executive management includes the management committees of each subsidiary as well as their direct subordinates; the data was extracted as of 31 December 2025.

Gender	31/12/2025		31/12/2024	
	Number	Percentage	Number	Percentage
Female	328	45 %	346	46%
Male	409	55 %	414	54%
Other	0	0%	0	0%
Not reported	0	0%	0	0%
TOTAL EXECUTIVE-LEVEL EMPLOYEES	737	100%	760	100%

4.1.10 Age distribution of employees ^{S1.66.b}

The population considered is that of the S1-6 indicator (see 4.1.1.), age is taken as of 31 December 2025.

Age	31/12/2025		31/12/2024	
	Number	Percentage	Number	Percentage
Under 30	36,637	24%	37,881	24%
Between 30 and 50	64,102	42 %	68,484	43 %
Over 50	50,596	33 %	51,283	33 %
TOTAL EMPLOYEES	151,335	100%	157,648	100%

4.1.11 [S1-10] Adequate wages

All the company's subsidiaries respect the minimum wage in force. As a result, all employees receive a adequate wage in line with the applicable reference indices.

The population considered is that of indicator S1-6 (see 4.1.1.),

4.1.12 [S1-13] Training and skills development metrics

The number of employees by gender used to calculate the ratios is that of indicator S1-6 (see. 4.1.1.), the number of training hours is counted over the full year (2025). It includes the training courses done as part of the induction and mandatory or non-mandatory training provided internally or externally with supporting documents and remote training courses.

— BREAKDOWN BY GENDER OF THE AVERAGE NUMBER OF HOURS OF TRAINING PER EMPLOYEE ^{S1.83.B}

	31/12/2025	31/12/2024
Female	10.4	13.5
Male	11.1	12.6
Other	0	0
Not reported	0	0
Average number of training hours per employee	10.6	13.2

4.1.13 [S1-14] Health and safety metrics

In the table below, workplace accidents are taken to mean accidents that occur in the workplace, during working hours or during business travel related to the performance of the employee's duties; accidents that occur on the way to or from work are not included.

The period under consideration runs from 1 January 2025 to 31 December 2025. These elements are recorded even if the employee concerned has left the company during the period.

The frequency rate is the ratio between the total number of accidents in the workplace resulting in death or total disability of at least one day and the number of hours of exposure to the risk, multiplied by 1,000,000 to obtain figures that can be used.

The formula is therefore: Number of lost-time workplace accidents / number of hours actually worked * 1,000,000

	31/12/2025	31/12/2024
Percentage of employees covered by a health and safety management system	100%	100%
Number of employee deaths due to accidents at work and occupational illnesses	2	2
Number of workplace accidents involving employees not resulting in lost time	3,499	3,226
Number of workplace accidents involving employees resulting in time off work	4,266	5,355
Frequency rate of workplace accidents	18.44	24.00
Number of days lost as a result of accidents at work	271,258	277,329

4.1.14 [S1-16] Remuneration metrics (pay gap and total remuneration)

The data on the gender pay gap cannot be consolidated at Auchan Retail level due to the lack of a tool to centralise individual employee information. Given these difficulties, the company cannot guarantee the comparability of the data below for the 2026 scope of analysis.

The gender pay gap has been calculated on the basis of people working for the company on 31 December 2025.

For the most significant subsidiaries, this gap is between 7% and 16% in favour of men.

For the same reasons, it was not possible to calculate the ratio between the highest and median remuneration at Auchan Retail level.

Information was reported by subsidiary, taking into account workforce present throughout the year and information available in local payroll systems.

For 2025, the ratio has been calculated on fixed components and individual performance bonuses. This gives an idea of a ratio of between 15 and 25.

In 2025, an international working group has already been set up to review the concepts of remuneration transparency and to flesh out the calculations, taking care to be consistent for each subsidiary.

This working group shares its thoughts with other companies as a benchmark.

4.1.15 [S1-17] Incidents, complaints and severe human rights impacts

The number of discrimination-related incidents, including harassment, is 94 in 2025, compared with 48 in 2024. The data comes from the alert systems set out in this sustainability statement.

The number of complaints lodged, including with national bodies for multinational companies, as well as the amounts of fines and damages associated with these complaints, are not available.

A reliable process needs to be put in place to collect this information.

As in 2024, there were no serious human rights incidents to report in 2025.

4.2 VALUE CHAIN WORKERS [S2]

4.2.1 [S2.SBM-3] Material impacts, risks and opportunities and interaction with the strategy and the business model _____	180	4.2.5 [S2-4] Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of these actions _	191
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This section of the sustainability statement is concerned with the material impacts that may be exerted on value chain workers in relation to Auchan Retail's business and its value chain, including through its products or services and business relationships, and the associated material risks and opportunities.

The information required by the ESRS S2 relates to all workers in the upstream or downstream value chain who are or may be affected by material impacts associated with the company. This section of the sustainability statement therefore does not concern employees and non-employees processed as company staff, who are covered in section 4.1 "Own workforce" above.

Strategy

4.2.1 [S2.SBM-3] Material impacts, risks and opportunities and interaction with the strategy and the business model

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following a comprehensive review of the rating of the impacts, risks and opportunities related to value chain workers, it was found that no significant changes have occurred compared to the previous reference period. The evaluation framework is still relevant.^{2.48.g}

4.2.1.1 Material impacts, risks and opportunities^{s 2.46.S2}

— WORKING CONDITIONS FOR VALUE CHAIN WORKERS^{1AR16 - 2.48.H;}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential negative impact on value chain workers in the event of precarious working conditions and wages below the poverty line (S2-01-IN) • Actual negative impact on the health (physical, mental) of value chain workers in the event of working conditions endangering the health and safety of workers (S2-02-IN) • Operational risk of a decline in the quality of services provided by value chain workers in the event of a deterioration in their working conditions (S2-03-RI) • Opportunity to improve the quality and availability of products and sites through improved control of practices and a more trusting relationship with suppliers (S2-04-OP)
<p>Time horizon</p>	<p>Short and medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Working conditions throughout the value chain, especially upstream, represent a major challenge for the company. They can generate negative impacts in the short and medium term if suppliers and subcontractors resort to precarious practices, such as dangerous working conditions, excessive hours or insufficient remuneration, thereby compromising the fundamental rights of workers (right to a decent wage, safe working conditions, respect for mental and physical health). Deterioration in working conditions can in turn lead to deterioration in their quality of life, falls in supplier performances, deterioration in the quality of products or services and, ultimately, a risk to the company's reputation and overall performance. The effects are accentuated by the globalised and complex nature of the supply chain, which exposes Auchan Retail to social and ethical compliance issues. Deteriorating working conditions can also jeopardise the long-term stability of business relationships, hinder supply chain resilience and undermine a company's ability to achieve its ESG goals, particularly in terms of social responsibility. To respond to these risks, it is deploying a range of strategic measures such as Integration of social, health and safety criteria in supplier selection Regular social audits are conducted to monitor compliance with required standards. Corrective action plans are put together to remedy identified non-compliances Training and awareness-raising for workers and suppliers to instil best practices Adoption of strict codes of ethics to ensure healthy, safe working environments that respect fundamental rights In the medium term, the company also aims to reinforce transparency and trust with its partners, by promoting a sustainable relationship based on respect for international standards and by working with its peers to harmonise responsible practices on an international scale. These initiatives are part of an overall strategy to improve the resilience, sustainability and quality of the supply chain, while protecting and enhancing the company's global reputation.</p>

<p>Business management capabilities 2.48.f</p>	<p>The company is deploying a proactive and robust approach to managing the risks associated with working conditions in its value chain, especially the upstream value chain. It implements a structured monitoring system based on regular social audits, carried out in accordance with international standards such as ICS, Amfori BSCI, SMETA, ICTI, GRASP and SA8000, to ensure compliance with social and ethical standards</p> <p>This system includes alert and reporting mechanisms, enabling a rapid response to employee concerns or identified non-compliances. Specific measures, such as the ban on working from home in certain areas, strengthen controls during audits.</p> <p>In addition, the company invests in the safety of suppliers' infrastructures, imposing standards for fire and electrical safety and accident prevention, notably through in-depth audits in high-risk areas such as Bangladesh, and safety missions on worksites in France. But this management is not limited to operational aspects: the company promotes transparency and commitment with its Tier 1 suppliers by asking them to comply with international standards. Auchan Retail also works with its peers to harmonise these standards, thereby making its supply chain more resilient and more sustainable. This management system, supported by a robust vigilance plan, enables Auchan Retail to effectively anticipate and prevent potential impacts on human rights and workers' health, while ensuring the continuity of its operations.</p> <p>Although the financial impact of these actions has yet to be assessed, this proactive approach supports Auchan Retail's performance, reputation and regulatory compliance, while creating an opportunity to improve the quality, reliability and sustainability of its products with a view to responsible growth in the medium term.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • The Human Rights and Local Communities Policy (S2-AR-01-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Social audits for the supply chain (S2-AR-01-AC)

— IMPACTS AND RISKS RELATING TO HUMAN RIGHTS, FUNDAMENTAL FREEDOMS AND DEMOCRATIC PRINCIPLES^{AR16 - 2.48.H}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Potential negative social impact on value chain workers in the event of suppliers using forced labour, undeclared work, child labour, or any form of unequal treatment or opportunities (S2-05-IN) • Positive contribution to respect for human rights and local economic development through relations with suppliers (S2-07-IP) • Regulatory and reputational risk in the event of failure to control the potential negative impacts of any forced, undeclared or child labour practices or unequal treatment or opportunities among the company's suppliers (S2-06-RI)
<p>Time horizon</p>	<p>Short and medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Human rights, fundamental freedoms and democratic principles are at the heart of the social and ethical challenges of value chain management, particularly for upstream suppliers and subcontractors. In the medium term, the exploitation of non-compliant practices, such as forced labour, child labour, discrimination or harassment, poses a threat to the dignity and safety of workers, while generating regulatory and reputational risks for the company. These risks stem from the increasing complexity and globalisation of supply chains and projects, making human rights vigilance and management essential to maintain compliance and credibility. In response to these challenges, the company has adopted a strategy of responsible commitment, integrated into its processes and aimed at preventing these practices. In particular, it adheres to international initiatives like the United Nations Global Compact, the Amfori BSCI standard, and its monitoring and reporting tools like the SpeakUp platform. These structured approaches make it possible to monitor, engage, empower and train suppliers, encouraging constructive dialogue aimed at strengthening respect for fundamental rights. Implementing a duty of vigilance in accordance with current regulations ensures increased compliance and limits the risks of non-compliance. Strategically and economically, this approach adds value by strengthening stakeholder confidence, improving the overall performance of the supply chain and contributing to local economic development, particularly in high-risk areas. By fostering and promoting decent working conditions, encouraging responsible governance and promoting training, the company is contributing both to the long-term viability of its business relationships and to the promotion of a sustainable business model rooted in ethics and social responsibility.</p>
<p>Business management capabilities 2.48.f</p>	<p>The company adopts a proactive, integrated and partnership-based approach to guarantee respect for human rights and fundamental freedoms throughout its value chain. In concrete terms, this means implementing rigorous measures such as regular audits, corrective action plans, and the use of reporting tools such as SpeakUp, to quickly detect any abusive practices, such as forced labour, undeclared work or discrimination. It also relies on adherence to international standards and initiatives, in particular Amfori BSCI certification, to strengthen transparency and social responsibility. Working closely with suppliers helps to establish sound, ethical and transparent relationships, reducing the risk of human rights violations and ensuring the resilience of the supply chain. By anticipating regulatory changes and integrating these principles into its processes, the company limits financial and reputational risks, while meeting the growing expectations of stakeholders in terms of ethics and sustainable development. Finally, this strategic management promotes sustainable growth, bolstering consumer confidence and the company's credibility, and contributing to the promotion of democratic principles and fundamental freedoms for its workers, throughout the value chain.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • The Human Rights and Local Communities Policy (S2-AR-01-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Social audits for the supply chain (S2-AR-01-AC)

4.2.1.2 Links between actual and potential impacts on value chain workers and the business model and strategy

– How actual and potential impacts on value chain workers result from the business model and strategy ^{S2.SBM-3.10.A.I}

Auchan Retail's strategy and business model are based on selling a wide range of food and non-food products from many different origins around the world. This diversity of products implies a complex supply chain, involving suppliers in different regions, including areas at risk in terms of workers' rights. The constraints associated with sourcing this vast range of products — costs, lead times and managing multiple suppliers — can influence working conditions, affecting working hours, safety and respect for human rights. The complexity and scale of the value chain increases the risk of practices such as forced labour, precarious working conditions and child labour, which are identified through risk mapping and double materiality exercises.

– How actual and potential impacts on value chain workers contribute to adapting the business model and strategy ^{S2.SBM-3.10.A.II}

Consideration of the actual and potential impact on workers in value chains has a direct influence on the company's strategic choices and business model.

The results of social audits carried out on suppliers' sites are used to adjust the sourcing strategy by tightening selection criteria and contractual requirements. In certain regions which have been identified as priorities for improving working conditions, such as Turkey, Bangladesh, India and Pakistan, Auchan Retail applies rigorous standards. For example, audits in these areas are carried out exclusively *via* the *Initiative for Compliance and Sustainability* (ICS), the international benchmark for social compliance. This approach is part of the responsible purchasing policy deployed by the company which aims to integrate sustainable practices that respect workers' rights throughout the value chain.

4.2.1.3 Relationship between material risks and opportunities arising from impacts and dependencies on value chain workers and the business model and strategy ^{S2.SBM-3.10.B.}

The risks identified - namely the reduced quality of services provided by value chain workers if their working conditions deteriorate, and the regulatory and reputational risk associated with failure to control practices such as forced, undeclared or child labour, or inequality among suppliers - stem directly from the potential negative impacts observed on value chain workers. These risks require more robust control and compliance processes throughout the supply chain, as inadequate management could damage the company's reputation, leading to sanctions or affecting product quality.

In addition, the opportunity to enhance product quality and availability, as well as site reliability, through better control of practices and a more trusting relationship with suppliers, represents an important strategic leverage point. By promoting ethical practices and building partner loyalty, Auchan Retail is not only able to mitigate risks, but it is also positioning itself as a responsible and reliable player in the market.

By integrating these issues into its strategy and business model, Auchan Retail is laying the foundations for a more sustainable and resilient value chain. Thanks to this approach, we can prevent negative impacts, reduce supply chain risks and take advantage of this opportunity to be more competitive while meeting the growing expectations of our stakeholders.

4.2.1.4 Scope of published information ^{S2.SBM-3.11}

Workers in the company's downstream value chains are not included in the scope of the detailed information published concerning specific policies, action plans and goals. This includes franchisee workers and workers in the fuel business value chain.

However, as part of the application of the ESRS, and in accordance with paragraph 11 of ESRS 2, the material impacts on workers in the downstream value chain have been taken into account in the double materiality analysis (DMA) and in the general description of the company's value chain as presented in section 2.1. of this Sustainability Report. This consideration gives a comprehensive picture of the material impacts, even if these workers (downstream) are not covered by specific actions in the published information.

4.2.1.5 Types of value chain workers likely to be affected by material impacts associated with business activities ^{S2.SBM-3.11.A}

Workers likely to be affected by material impacts fall into the following categories:

- Farmers involved in the production of raw materials for Auchan brand food products, potentially exposed to negative impacts related to health, safety and remuneration;
- Workers in the food industry, potentially exposed to negative impacts in terms of food safety and/or associated with working conditions in factories;
- Logistics and distribution workers, potentially faced with irregular working hours and negative physical impacts in transport and warehousing;
- Workers in non-food products, particularly in the textile sector, potentially exposed to negative impacts associated with child or forced labour, or to dangerous working conditions in certain regions with weak regulations;
- Workers of suppliers associated with indirect procurement (maintenance or equipment sectors), potentially affected by poor working conditions or the absence of social protection.

value chain workers likely to be affected by material impacts associated with business activities are those who are:

- working on the company's sites without being part of its staff; ^(S2.SBM-3.11.A.I)
- Working for subsidiaries in the company's upstream value chain, particularly in the production and processing areas; ^(S2.SBM-3.11.A.II)
- Working for subsidiaries in the downstream value chain, such as franchisees, distribution or logistics companies. Although these workers are included in the double materiality analysis, they are not covered by the actions and policies set out in the information published for 2025, due to the limitations of the initial reporting scope; ^(S2.SBM-3.11.A.III)
- Participating in the activities of a joint venture or *special purpose* entity of which Auchan Retail is a member. Although these workers are also considered in the analysis of material impacts, they are not part of the direct operational perimeter covered in the policies and action plans detailed for this first year of reporting; ^(S2.SBM-3.11.A.IV)
- particularly exposed to negative impacts, identified as priorities because of their vulnerability in certain geographic regions or specific sectors of activity. ^(S2.SBM-3.11.A.V)

4.2.1.6 Regions or products presenting a significant risk of child labour or forced or compulsory labour for value chain workers ^{S2.SBM-3.11.B}

The Labour Rights Index "heatmap" measured by the *WageIndicator Foundation* (Netherlands) and the Centre for Labour Research (Pakistan), classifies 135 countries into six categories, from "decent work" (6) to "no decent work at all" (1).

1. Total lack of decent work.
2. Basic access to decent work.
3. Limited access to decent work.
4. Reasonable access to decent work.
5. Approaching decent work.
6. Decent work.

Countries with a score of 5 generally have a lower level of labour rights than those with a score of 6. Countries with a score of 6 obtained a "Yes" rating for at least 37 of the 46 assessment criteria.

— Analysis of regions according to the labour rights index

The regions identified as presenting a significant risk of child labour or forced labour for value chain workers, based on a combination of factors including the labour rights index, specific sector data and internal company analyses, are as follows:

- Bangladesh (note 4 - approaching reasonable access to decent work): in the textile sector, where working conditions remain particularly vulnerable, especially for young workers
- India (note 4 - approaching reasonable access to decent work): in the agricultural and textile sectors, with increased risks of child and forced labour.
- Pakistan (note 4 - approaching reasonable access to decent work): similar risks to India, particularly in manufacturing supply chains.
- Côte d'Ivoire and Ghana (note 4 - approaching reasonable access to decent work): risks specific to cocoa production, where child labour is particularly notorious.
- Myanmar (note 4 - approaching reasonable access to decent work): in the manufacturing and agricultural sectors, with increased risks of forced labour, exploitation of workers and failure to respect trade union freedoms, exacerbated by political instability and weak guarantees of respect for human rights.

With regard to countries rated 5 by the index, such as Turkey and China, the company acknowledges that this rating reflects a situation that is closer to respect for fundamental rights. However, specific risks remain in certain industries or for particular groups of workers, such as migrants in Turkey and in certain manufacturing industries in China, which require increased vigilance. These countries are included in this list because of sector-specific or local factors identified as critical, although their overall rating may indicate progress on decent work.

The following sectors are concerned by this:

- Textile and non-food sectors - Workers from lower-tier suppliers are exposed to the risk of child or forced labour, due to less stringent local regulations;
- Agricultural sector - Migrant agricultural workers fleeing conflict are particularly vulnerable in rural areas or areas with little social protection, and are exposed to forms of forced or compulsory labour.

The following products are concerned:

- cocoa and coffee — risks of child labour in West Africa;
- Tea and sugar - precarious working conditions in India and other regions;
- cotton - forced labour in Central Asia and risks of child labour in India and Pakistan;
- Palm oil and rubber - forced labour in Indonesia and Malaysia (*Approaching Decent Work*).

4.2.1.7 Extent of material negative impacts

The company's material negative impacts on value chain workers are relatively extensive given the context of its activities. ^{S2.SBM-3.11.C.I}

These impacts are not associated with one-off incidents or incidents specific to certain business relationships. ^{S2.SBM-3.11.C.II}

4.2.1.8 Activities generating positive material impacts and types of value chain workers concerned ^{S2.SBM-3.11.D}

The company's activities contribute positively to respect for human rights and to local economic development *through* its relations with suppliers (see positive impact S2-07-IP under paragraph 4.2.1.1.). All the workers in its value chain are affected.

4.2.1.9 Material risks and opportunities arising from impacts and dependencies on value chain workers ^{S2.SBM-3.11.E}

All material risks and opportunities presented in this standard (ESRS S2) result from the company's material impacts on workers in its value chains and from its dependence on them for the production of the goods and services it markets.

4.2.1.10 Identify the conditions of increased exposure to negative impacts for value chain workers with particular characteristics, working in particular contexts or carrying out particular activities ^{S2.SBM-3.12.}

Through a detailed mapping of potential negative impacts, supplemented by regular social audits and field assessments, the company was able to determine the vulnerability of certain workers to a risk of harm in its retail activity. This process includes analysing the geographical contexts and types of activity in which the company operates. Specific criteria such as high-risk areas, local working practices and the economic and political conditions of the regions concerned are used to identify these risks. The analysis is enriched by feedback from local stakeholders, including NGOs, trade unions and in-house workforce, to better understand the particularities of each category of worker.

4.2.1.11 Material risks and opportunities arising from impacts and dependencies on value chain workers ^{S2.SBM-3.13.}

All the material risks and opportunities identified as a result of the impact on workers of the company's value chains and its dependence on them, particularly concern vulnerable categories of workers, especially in regions with low social protection or in conflict situations:

- Migrant farm workers fleeing conflict, exposed to precarious working conditions, forced labour and a lack of social protection in high-risk regions;
- Workers in poorly regulated countries, who are often at risk of forced labour, excessive hours and unfair remuneration;
- Logistics workers, exposed to physical safety risks and irregular working hours, susceptible to work-related accidents and precarious working conditions;
- Seconded or temporary workers.

Lastly, the intrinsic characteristics of the worker may present specific risks: age, gender, disability, geographical origin, financial capacity.

Impact, risk and opportunity management

4.2.2 [S2-1] Policies related to value chain workers

4.2.2.1 Policies adopted to manage the material impacts on value chain workers and the associated material risks and opportunities^{S2.14 - S2.16}

In view of the risks identified in the upstream value chain, particularly relating to precarious working conditions, workers' health and safety, and the possibility of practices that violate human rights, Auchan Retail has formalised a policy dedicated to Human Rights and Local Communities which aims to manage and mitigate all the IRO identified as material in paragraph 4.2.1.1. of this sustainability statement^{2.65.a}

• Human Rights and Local Communities Policy (S2-AR-01-PO)^{2.65}

This policy aims to provide a framework for the prevention and management of the company's potential impacts, while improving its vigilance in the face of the social, regulatory and reputational risks associated with the complexity and globalisation of its supply chains. It constitutes the reference framework for structural compliance actions, monitoring and dialogue with stakeholders, in line with applicable international standards and CS3D requirements.

The policy is based on a regularly updated mapping of at-risk areas and sectors, social audits based on international standards and corrective action plans in the event of deviations being identified. These systems are complemented by an ethical reporting platform (SpeakUp) for handling human rights alerts. Tracking indicators, such as the number of audits carried out, reports handled or action plans closed, make it possible to assess the performance of the system and adjust the strategy if necessary^{2.65.a}. The scope of the policy covers all of Auchan Retail's activities and its upstream value chain, including direct and indirect suppliers. The workforce of franchisees and logistics partners, although identified in the materiality analysis, are not yet included in the scope of operations, which is due to be progressively extended^{2.65.b}.

Policy oversight falls under the Compliance Department supported by a dedicated Compliance Officer responsible for operational monitoring^{2.65}. No additional information is required or applicable under paragraph 2.65.d as of the date of this disclosure^{2.65.d}. It was drawn up in dialogue with workers, NGOs and specialist associations to ensure consistency with international best practice^{2.65.e}. Finally, the policy is made available to employees via the intranet and published on Auchan Retail's websites making it accessible to all internal and external stakeholders^{2.65.f}

4.2.2.2 Strategic human rights commitments for value chain workers^{S2.17}

As part of its strategy to promote its responsible supply chain, Auchan Retail has formalised its strategic ambitions regarding value chain workers in its "Human Rights" policy (S2-AR-01-PO).

— Respect for human rights^{S2.17.A}

The strategic ambitions for the material issues concerning respect for the human rights of value chain workers are implemented using a four-point approach:

- Combating forced labour and child labour. Auchan Retail makes sure that its suppliers prohibit all forms of forced labour or exploitation of children in the retail value chain, particularly in high-risk sectors such as textiles and agriculture.
- Improve working conditions and define fair remuneration. The company promotes safe, healthy and dignified working conditions, and encourages its suppliers to pay fair remuneration that complies with local laws and enables workers to meet their basic needs. Regular social audits are carried out to ensure compliance with safety standards, fair remuneration and decent working conditions, particularly in high-risk areas.
- Reinforcing vigilance mechanisms. The Vigilance Plan includes an ongoing assessment of potential negative human rights impacts and alert mechanisms for reporting and dealing with potential violations. Corrective action is taken when violations of workers' rights are identified.
- Training and raising awareness. Auchan Retail provides training for its suppliers and partners in human rights, with a particular focus on ethical and responsible practices, to encourage them to integrate the principles of respect for workers' rights into all their commercial relationships.

– Dialogue with value chain workers ^{S2.17.B}

Auchan Retail is committed to pursuing constructive exchanges on human rights with the workers in its value chains and their representatives. These exchanges take place through appropriate mechanisms, such as social dialogue, training and feedback systems. These initiatives take account of local contexts and specificities, as well as cultural particularities, and are supported by active collaboration with various stakeholders.

Detailed actions concerning social dialogue, feedback and collaboration with workforce are also presented in section 4.2.4. below, particularly in the context of measures aimed at strengthening employee participation and guaranteeing respect for their fundamental rights.

– Measures to remedy impacts on the human rights of value chain workers ^{S2.17.C}

The corrective measures implemented by the company are part of its Vigilance Plan, which identifies actual or

potential negative impacts on human rights upstream in the value chain. This plan is based on regular social audits and reporting mechanisms for reporting potential violations. If a negative impact is identified, corrective action plans are drawn up and monitored in collaboration with the suppliers concerned. This approach favours a logic of progression and continuous improvement, except in the case of serious violations, when stricter measures may be taken, such as the termination of the collaboration.

Although the Double Materiality Analysis (DMA) complements this framework by identifying strategic priorities related to human rights, the remediation of impacts is based primarily on the measures set out in the Vigilance Plan and contractual commitments with suppliers.

4.2.2.3 Explicit reference to human trafficking, forced or compulsory labour and child labour in policies relating to the workers of the value chain ^{S2.18.1}

Auchan Retail's policies on value chain workers explicitly address human trafficking, forced or compulsory labour and child labour.

4.2.2.4 Implementation of a code of conduct for suppliers ^{S2.18.2}

Auchan Retail deploys a specific code of conduct for suppliers. They set out clear requirements in terms of human rights, working conditions and responsible practices. This code, which incorporates the principles set out in international standards such as the ILO Conventions and the United Nations Guiding Principles, defines minimum expectations in terms of respect for fundamental rights, including the prohibition of forced labour, child labour and discriminatory practices. Suppliers are contractually bound to comply with this code of conduct, which is incorporated into the purchasing and commercial relationship management processes. Compliance with these requirements is verified through regular social audits and specific assessments carried out in areas identified as high risk.

– Alignment of policies with relevant internationally recognised instruments ^{S2.19}

The company's policies take into account international reference instruments on respect for workers' rights throughout the supply chain. These include the Conventions of the International Labour Organisation (ILO), the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the United Nations Global Compact.

As of the date of preparation of this sustainability statement, Auchan Retail has not recorded any reported cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises involving workers in its value chains.

4.2.3 [S2-2] Processes for engaging with value chain workers impacts

4.2.3.1 How the interests and views of value chain workers inform decisions or activities to manage actual and potential impacts on these workers ^{S2.22}

Auchan Retail favours direct dialogue with workers in the upstream value chain, or with their legitimate representatives, in its relations with suppliers. This dialogue is implemented in particular during social audits, which include individual and group interviews with workforce to gather their feedback on working conditions.

In addition, the company maintains exchanges with international trade unions and sector-specific organisations, reinforcing its approach with a broader perspective on workers' rights. These interactions relate exclusively to the upstream part of the value chain, and do not extend downstream.

4.2.3.2 Dialogue with value chain workers

— Direct or indirect nature of the dialogue ^{S2.22.A}

Dialogue with workers upstream of the Auchan Retail value chain is based mainly on direct exchanges, particularly during social audits of suppliers. These individual or group interviews enable workforce to express their views on their working conditions and to report their observations in complete confidentiality.

In parallel, the company relies on multi-sector initiatives such as the ICS (*Initiative for Compliance and Sustainability*) to strengthen the scope of its actions and ensure that workers' expectations are integrated into supplier assessments.

— Circumstances, type and frequency of dialogue ^{S2.22.B}

Social audits are the ideal framework for direct dialogue with workers in the upstream value chain. These audits, carried out before the new suppliers concerned are listed and *at least* every two years during the commercial relationship, are designed to gather precise information on their working conditions and identify any non-compliances.

Audits are carried out either directly by Auchan Retail or by commissioned external service providers, such as those working within the framework of the ICS. The interviews organised within this framework guarantee that workforce can express themselves freely and confidentially, enabling them to make an objective assessment of their employers' practices and provide factual information for monitoring and continuous improvement.

4.2.3.3 Function and most senior role responsible for operational monitoring of the efficacy of the dialogue and consideration of its results ^{S2.22.C}

The Compliance Department is responsible for operational monitoring of the efficacy of the dialogue with value chain workers and for ensuring that the company takes account of its results.

4.2.3.4 Global framework agreements or other agreements concluded with international trade union federations concerning respect for the human rights of value chain workers ^{S2.22.D}

— Agreements with international trade union federations

Auchan Retail has not concluded a global framework agreement, which is defined as an agreement establishing a permanent relationship, with an international trade union federation to guarantee uniform compliance with social standards in all the countries where it operates. However, Auchan Retail has signed a global agreement with UNI Global Union, an international trade union federation. This agreement aims to promote decent working conditions and respect for workers' fundamental rights, in particular freedom of association and the right to collective bargaining. It applies to the direct workforce of Auchan Retail (see paragraph "4.1.6.) and to the workers of its value chain.

— The way in which these agreements make it possible to ascertain the views of value chain workers

The agreement signed with UNI Global Union facilitates an exchange with trade union representatives of value chain workers, who relay directly the concerns and expectations of these workers, including specific feedback on working conditions and human rights issues, and enables the company's business practices to be adjusted accordingly.

4.2.3.5 How the company assesses the efficacy of its dialogue with value chain workers ^{S2.22.E}

At this stage, the mechanisms for assessing the efficacy of the company's dialogue with the value chain workers are limited.

Although social audits are regularly carried out, their ability to provide a comprehensive assessment of the impact of company policies on workers remains limited, particularly as regards taking direct account of feedback from the workers themselves. In addition, suppliers' production sites meet the requirements of several

retailers, with the company being just one player among many. This multi-client configuration limits the technical possibility of implementing assessment or survey mechanisms focused exclusively on its practices.

Nevertheless, Auchan Retail is continuing to work with its suppliers to improve the way in which it takes account of feedback from workers and incorporates this information into its monitoring processes.

4.2.3.6 Measures taken to ascertain the views of value chain workers who are likely to be particularly exposed to impacts and/or marginalised ^{S2.23}

Auchan Retail is setting up a number of measures to understand the perspectives of vulnerable or marginalised workers, based on the mechanisms already mentioned.

- Collaboration with trusted intermediaries: working with local NGOs, trade unions and workers' representatives to hear the concerns of the most marginalised, who may be reluctant to express themselves directly.
- Specific training and awareness-raising: this covers gender equality, non-discrimination and the rights of vulnerable workers, and is given to company managers and suppliers.

4.2.4 [S2-3] Processes to address negative impacts and channels for value chain workers to raise concerns

4.2.4.1 General approach and process for repairing a negative material impact ^{S2.27.A}

To remedy and minimise any negative material impact on value chain workers, the company adopts a five-step approach:

1. Identification of the negative impact: Auchan Retail relies on a combination of mechanisms to identify these impacts, in particular reports received via the SpeakUp system and feedback from social audits. Although these audits offer a partial view of the situation, they remain a complementary tool for detecting potential non-compliances.
2. Impact assessment and analysis: once identified, the impacts are analysed to measure their extent, severity and the parties affected. This stage incorporates direct feedback from workforce, where available, and observations from interviews conducted during social audits.
3. Definition of a remediation plan: in collaboration with the suppliers concerned, action plans are drawn up to correct non-compliances and minimise negative impacts. These plans include specific measures adapted to the nature of the impact.
4. Monitoring implementation: the company ensures that the action plans are monitored and effective, through follow-up visits or additional assessments.
5. Continuous improvement and learning: the lessons learned from these situations are integrated into the company's practices to prevent similar negative impacts in the future.

To assess the efficacy of the solutions put in place to remedy the negative impacts on value chain workers, the company has put in place two key stages:

1. Follow-up of corrective action plans: once the corrective measures have been implemented, the company carries out regular follow-up to ensure that the planned actions are carried out in accordance with the established plan. Suppliers are required to report on the progress of the measures and to meet the deadlines set for each action.
2. Follow-up audits: additional audits are carried out to assess the efficacy of corrective measures. They enable us to check whether the problems identified have been resolved satisfactorily and whether the new practices are being maintained over time. If shortcomings are identified, further action is taken.

4.2.4.2 Specific channels put in place by Auchan Retail to allow value chain workers to bring their concerns or needs directly to Auchan Retail and ask for them to be addressed ^{S2.27.B}

Auchan Retail has set up an internal reporting mechanism. This mechanism is accessible to all value chain workers. Available online - auchan-retail.com/speakup - it enables workers to report their concerns (human rights violations, dangerous working conditions, etc.) directly to the company in confidence. Designed to protect users against any form of retaliation, this mechanism offers structured monitoring so that every report is taken into account and dealt with quickly.

4.2.4.3 Processes encouraging or requiring the provision of these channels in the workplace for value chain workers ^{S2.27.C}

To encourage and support the provision of workplace reporting channels for value chain workers, the company is implementing several processes that take into account specific operational realities.

- Reference in the Code of Business Ethics: included in the contracts signed with all suppliers, this code sets out the company's expectations in terms of respect for human rights and the implementation of mechanisms enabling workers to report any violation of their rights or inappropriate working conditions.
- Display in certain cases: although it is not systematically compulsory to display information about reporting channels in the workplace, it is encouraged, particularly in high-risk areas or for suppliers with specific problems. The aim is to make these mechanisms more visible and accessible to the workforce concerned.
- Link to reporting channels in e-mail signature: a link to the retail activity reporting mechanism is inserted in the e-mails of workforce in the Non-Food Products division who have direct relations with suppliers, in order to make the mechanism more visible to their own workforce.
- Providing a link to the reporting mechanism on the company's corporate website: this access enables value chain workers to contact the company directly to express their concerns.

4.2.4.4 How the company monitors and tracks issues and ensures the efficacy of channels ^{S2.27.D}

In order to monitor and track the issues handled and measure the efficacy of its reporting channels, Auchan Retail is implementing several measures:

- Recording and monitoring alerts: all alerts received *via* the alert channels are centralised and recorded in a dedicated management system. Each case is monitored individually to ensure that it is dealt with as quickly as possible.
- Evaluation of case resolution: this involves ensuring that the issues raised are adequately addressed and that the solutions found are effective. These are then reassessed to ensure that they address the concerns expressed by the workers or stakeholders concerned.
- Impartiality and user protection: users of reporting channels, particularly value chain workers, must be able to use these mechanisms in comprehensive safety, without fear of reprisals. Whistleblowers are protected and anonymity is guaranteed in certain cases.
- Verification of the efficacy of channels: audits assess the accessibility and efficacy of reporting channels. Their results are used to adjust and improve reporting channels where necessary.
- Internal reporting: the results of investigations and corrective actions are regularly communicated to the Compliance Department and the Audit Committee of the Board of Directors, to ensure ongoing monitoring of the issues raised and the measures taken.

4.2.4.5 How the company believes that value chain workers are aware of and trust these structures and processes ^{S2.28}

Auchan Retail believes that its value chain workers are aware of, and have confidence in, the structures and processes in place to allow them to voice their concerns. These structures namely include the following elements:

- Individual reviews with workers during social audits to assess their level of knowledge of reporting channels and to obtain direct feedback on the degree of confidence they have in these mechanisms.
- Reporting mechanisms offer workers the opportunity to report concerns anonymously, reinforcing their confidence in the system by protecting their identity.

In addition, the company has put in place specific policies to protect people who use these mechanisms from possible reprisals. These policies are described in section 5.1.2.3. of this sustainability statement.

4.2.5 [S2-4] Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of these actions

— Provisions common to all actions:

Some of the datapoints required by the ESRS 2 standard are not included in the descriptions of the company's actions below, or are included only in part:

- The elements of datapoints 2.69.a to 2.69.c (Financial or other resources) are not included in the tables because these resources have not yet been estimated as of the date of preparation of this sustainability statement,
- Qualitative and quantitative information on progress is not included in the descriptions if it has not been defined by the company.^{2.68.e}

All material IRO relating to value chain workers are covered by at least one ongoing operational action aimed at their prevention or mitigation ^{2.68.c}:

- Social audits for the supply chain (**S2-AR-01-AC**)

• Social audits for the supply chain (**S2-AR-01-AC**)^{2.68:}

Social audits are carried out on the company's supply chain. The aim of this action is to assess the social practices of suppliers and, where necessary, those of their subcontractors, in order to verify respect for fundamental workers' rights and compliance with applicable international standards. The audits deal with occupational health and safety, the term and conditions of employment, pay, non-discrimination and the prohibition of child or forced labour. The results obtained are used to define and monitor corrective action plans in the event of discrepancies being identified, thereby contributing to the goals of the Human Rights and Local Communities policy. (**S2-AR-01-PO**)^{2.68.a-b}

This action, supervised by the Compliance Department in conjunction with the international Purchasing teams, is an essential leverage point for the vigilance and control of social risks in the supply chain.^{2.68.c} In 2025, 1,165 audits were carried out (vs. 1,322 in 2024) for a coverage rate of 99% (vs. 97% in 2024).^{2.68.e} Audits are carried out by independent third-party organisations according to recognised international standards, guaranteeing the reliability and comparability of the results. Implementation costs are covered by the audited suppliers, with no specific operational or capital expenditure being incurred by Auchan Retail for this action^{2.69.a}. The consolidated results of social audits feed into the overall monitoring of the company's compliance and vigilance indicators in line with the requirements of the vigilance plan^{2.68.f}. No additional information is required or applicable at the date of issuance of this report^{2.68.d}.

4.2.5.1 Actions taken to remedy an actual material impact ^{S2.32.B}

Following the decision to phase out sourcing in Myanmar, Auchan Retail ended relations with its local suppliers in April 2025. It believes that, given the political and security situation in this country, it can no longer be sure of the reliability of the information it gathers on respect for human rights, particularly in relation to forced labour and occupational health and safety.

Since 2024, Auchan Retail has launched an ambitious programme of safety audits in Bangladesh, in line with recognised best practice in the sector. This programme goes beyond current requirements by covering the entire supplier base, including production sites not covered by existing international initiatives. These in-depth audits focus on three key areas: building safety, fire prevention and electrical installation compliance. Carried out in collaboration with local and international experts, they ensure a rigorous assessment tailored to the specific characteristics of the sites audited. This initiative reflects the retail business's commitment to promoting safe and respectful working conditions throughout its supply chain, as part of a drive for continuous improvement and social responsibility.

4.2.5.2 How the company monitors and evaluates the capacity of these actions to produce the anticipated results for the value chain workers ^{S2.32.D}

Although Auchan Retail does not have any formalised mechanisms for monitoring and evaluating these actions at the date of preparation of this sustainability statement, its retail activity uses a number of tools.

- 1. External audits:** social audits are carried out at supplier sites to verify compliance with commitments regarding human rights and working conditions.
- 2. Internal monitoring via KPIs:** the Compliance Department organises regular meetings with the departments concerned to analyse the key performance indicators (KPIs) and measure the results of actions.
- 3. Level 2 controls:** the Compliance Department carries out independent checks to ensure that the actions of the operational departments comply with the policies defined.

4.2.5.3 Processes through which Auchan Retail determines the necessary and appropriate actions to counteract actual or potential negative impacts on workers in value chains ^{S2.33.A}

To determine the actions needed to mitigate negative impacts on workers in the Auchan Retail value chain, a six-point process is used:

- 1. Negative impact mapping:** in accordance with the law on duty of vigilance, the exhaustive mapping of negative impacts linked to human rights identifies the geographic regions, sectors of activity and suppliers with potentially high negative impacts on workers (local working conditions, applicable regulations, suppliers' track record in terms of respect for workers' rights).
- 2. Results of social audits:** carried out regularly with suppliers, these audits assess their compliance with the social rules and internal policies of Auchan Retail that are contractually applicable to them. The results can be used to identify non-compliances and areas requiring improvement. Actual or potential negative impacts are thus detected and analysed.
- 3. Regulatory, geopolitical and social watch:** the company keeps a constant watch on regulatory developments, geopolitical situations and social contexts in the countries where its suppliers operate. The aim is to anticipate emerging negative impacts associated with legislative changes, conflicts or social tensions that could affect value chain workers.
- 4. Use of a decision-making matrix:** the Compliance and Risk Departments have drawn up a matrix for new projects, based on due vigilance criteria. It makes it possible to assess projects with regard to all the negative impacts identified in the mapping, on the basis of objective criteria that are known and shared within the company's business
- 5. Implementation and monitoring of actions:** Auchan Retail regularly monitors the progress of measures according to an established plan and then assesses their impact on the workers concerned.
- 6. Efficacy assessment:** as soon as the actions have been implemented, the company reassesses the situation - using performance indicators and follow-up audits - to ensure that the negative impact has been properly addressed.

4.2.5.4 How the company responds to a material negative impact on value chain workers ^{S2.33.B}

In the event of a material negative impact on value chain workers, Auchan Retail implements four sets of measures which may include actions associated with its purchasing practices, internal measures and collaborative actions.

— Remedial mechanisms

- Implementation of corrective measures, in collaboration with the supplier, to remedy the violations identified (regularisation of wages, immediate improvement of safety conditions or revision of excessive working hours).
- Information and access for employees assigned to the complaint mechanisms available within Auchan Retail.

— Adjusting purchasing practices

- In the event of a material negative impact on human rights or working conditions, the retail activity may review its sourcing practices, including reducing or terminating commercial relations with suppliers.

— Implementation of corrective action plans

- When a material negative impact is identified, a remediation plan is drawn up with the supplier concerned, followed by audits to verify the improvement in working conditions.

4.2.5.5 How the company ensures that processes are in place to remediate material negative impacts on value chain workers, and the efficacy of their implementation and results ^{S2.33.C}

Auchan Retail implements procedures to remedy negative material impacts in its value chain:

- Identification: impacts are detected *through* social audits, reporting mechanisms and feedback from stakeholders.
- Corrective action plans: in collaboration with suppliers, corrective measures are defined.
- Monitoring and audits: the implementation of actions is followed by regular site visits and social audits, including interviews with workers to assess the efficacy of the measures.
- Planned remediation: the company may provide for specific measures such as compensation for affected workers, training programmes to build supplier capacity, or the reorientation of purchasing practices in the event of serious non-compliance.
- Feedback and adjustments: ongoing dialogue with stakeholders enables corrective actions to be adjusted according to the feedback received.

4.2.5.6 Actions — either planned or underway — to mitigate material risks to Auchan Retail arising from its impacts on value chain workers and its dependencies, and how it measures their efficacy ^{S2.34.A}

All the risks identified are consequences of the materialisation of an impact. As such, the actions listed in relation to impacts will also help to reduce the risks identified.

4.2.5.7 Actions planned or in progress to seize the company's material opportunities for value chain workers ^{S2.34.B}

A material opportunity has been identified for value chain workers (S2-04-OP), which is based on strengthening the control and trust practices of suppliers, making it possible to improve product quality and availability as well as site security. At the date of preparation of this sustainability statement, no specific action is planned to take advantage of this opportunity.

4.2.5.8 How the company acts to avoid causing material negative impacts on value chain workers through its practices ^{S2.35}

To avoid causing any material negative impact on value chain workers, the company is implementing a number of measures.

- **Responsible procurement policy:** this includes social criteria to avoid excessive pressure on costs and deadlines that could affect working conditions at suppliers' sites.
- **Code of Business Ethics:** this stipulates the company's expectations in terms of compliance with labour standards, including the prohibition of forced labour, child labour and discrimination, as well as the guarantee of safe working conditions, through provisions incorporated into contracts with suppliers.
- **Evaluation and selection of suppliers:** before entering into a commercial relationship, assessment enables the Group to ensure compliance with the required social standards, and thus to give preference to suppliers who comply with its ethical standards.
- **Regular social audits:** carried out at suppliers to check compliance with labour standards, followed by corrective action plans in the event of non-compliance.
- **Training and awareness-raising:** training sessions are organised for internal teams and suppliers on workers' rights and ethical practices, to promote a culture of respect for these rights throughout the value chain.
- **Ban on undeclared subcontracting:** to ensure product traceability and compliance with the responsible procurement rules of the retail activity, suppliers are strictly forbidden from using undeclared subcontractors.
- **Regulatory and geopolitical monitoring:** active monitoring of regulatory developments and the geopolitical contexts in the countries where suppliers are based enables us to anticipate and manage any impact on the workers concerned.
- **Vigilance Plan:** in accordance with French law on the duty of vigilance, the Plan is implemented to identify and prevent risks of serious human rights abuses and violations. It includes mechanisms to avoid causing or exacerbating negative impacts on workers.

4.2.5.9 Reporting of serious human rights challenges and incidents related to the value chain ^{S2.36}

There were no confirmed reports of serious human rights issues or incidents related to the value chain in 2025.

4.2.5.10 Resources allocated to managing the company's material impact on value chain workers ^{S2.38}

The specific resources allocated to managing the material impact on value chain workers enable these issues to be dealt with in a structured manner. They are mobilised in three main ways.

- 1. Compliance and human rights team,** responsible for coordinating duty of vigilance initiatives and implementing human rights policies. It operates at corporate level and in liaison with the subsidiaries, ensuring global and local alignment with identified priorities.
 - 2. Specific organisation according to product type**
 - 3. A team dedicated to responsible procurement** for Auchan-branded non-food products, with contacts in the purchasing offices in India, Bangladesh and China, integrating social and ethical criteria into the supplier selection process.
- Identified contacts within the Quality departments of the various subsidiaries for Auchan-branded food products, enabling local monitoring of social compliance initiatives and requirements.
 - A person in charge of non-market procurement, responsible for integrating social criteria into relations with the service providers and partners concerned.
 - Some partnerships with specialist organisations, like ICS and Amfori BSCI, which provide additional methodologies and resources to better assess, understand and address the material impacts on workers. These collaborations also enable us to strengthen the initiatives implemented through shared approaches and feedback experience.

Indicators and targets

4.2.6 [S2-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities

4.2.6.1 Time-bound and results-oriented targets set by Auchan Retail for the reduction of negative impacts and the management of material risks and opportunities on value chain workers ^{S2.39.A - S2.39.C}

As of the date of preparation of this sustainability statement, with the exception of the information contained above in section 4.2.1, Auchan Retail does not measure the effectiveness of its policies and actions concerning the reduction of negative material impacts, risks and opportunities on the workers in its value chains. ^{MDR-T.80 and MDR-T.81}

4.2.6.2 Target setting process ^{S2.42 + S2.42 + S2.42.B + S2.42.C}

At the date of preparation of this sustainability statement, Auchan Retail had not formalised a process for setting targets for managing the material impacts, risks and opportunities associated with the workers in its value chains.

4.3 AFFECTED COMMUNITIES [S3]

4.3.1 [S3.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy _____	197	4.3.5 [S3-4] Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of these actions _____	207
4.3.2 [S3-1] Policies related to affected communities _____	201	4.3.6 [S3-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities _____	210
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This section of the sustainability statement covers the company's material impacts on the communities affected by its activities and value chains, including through its products or services and business relationships, along with the associated material risks and opportunities.

The ESRS S3 standard looks at the impact on the following subjects:

- The **social, economic and cultural rights of communities** - access to housing, water, food, possible consequences related to land or security, etc.;
- The **civil and political rights of communities** - impact on human rights, freedom of expression, etc.;
- The **specific rights of indigenous peoples** - free, prior and informed consent, self-determination, cultural rights, etc.

Who are the communities affected by the company?

The company's activities may have a material impact on several types of community, either directly or through its upstream and downstream value chain.

- **Local residents:** residents in the areas where the stores are located may be affected by the company's activities, particularly in terms of noise pollution, increased road traffic or changes to the urban landscape.
- **Local retailers:** local stores can be affected by competition from large stores, which can have a negative impact on the local economy and the vitality of town centres.

Local suppliers and agricultural producers

- **Local farmers and producers:** those who supply products to Auchan Retail may be affected by the company's purchasing practices, contractual terms and conditions and quality and sustainability requirements.
- **Small and medium-sized enterprises (SMEs):** local suppliers may be economically dependent on their commercial relations with the company.

Communities involved in social initiatives

- **Beneficiaries of the Auchan Foundation's actions:** local populations benefit from the Foundation's programmes, particularly in terms of access to quality food, education and health. ^{S3.9.A1}

Strategy

4.3.1 [S3.SBM-3] Material impacts, risks and opportunities and interactions with the business model and strategy

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following a comprehensive review of the rating of the impacts, risks and opportunities in relation to the affected communities, it was found that no significant changes had occurred compared with the previous reference period. The evaluation framework is still relevant.^{2.48.g}

4.3.1.1 Material impacts, risks and opportunities^{2.46.S3 S3.9.D}

— ADEQUATE FOOD SUPPLY FOR AFFECTED COMMUNITIES^{A1AR16}

IRO 2.46	<ul style="list-style-type: none"> Actual positive impact on improving access to high-quality food, including for those who need it, particularly through the food donation programme and the actions of the Auchan Foundation (S3-01-IP)
Time horizon	Medium term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Through its network of stores, the diversification of its offer, including local products, and its positioning in terms of price, Auchan Retail promotes access to essential, high-quality food products for the benefit of local communities including vulnerable populations. In the medium term, this activity helps to establish more responsible consumer habits.</p> <p>The Auchan Foundation complements this approach by targeting vulnerable populations through partnerships with local associations. Its actions, often initiated in direct response to needs expressed by communities, help to combat food insecurity and promote nutritional education. They produce short-term effects and contribute to sustainable improvements in living conditions.</p>
Business management capabilities 2.48.f	<p>The respective activities of Auchan Retail and the Auchan Foundation ensure that the actions implemented are complementary and consistent.</p> <p>By adapting its strategies to the needs expressed by local people, the company builds stronger ties with communities and consolidates its local roots.</p>
Related policies 2.65	Not disclosed
Related actions 2.68	<ul style="list-style-type: none"> Actions of the Auchan Foundation for good food (S3-AR-03-AC)

— LOCAL ROOTS (VITALITY OF NEIGHBOURHOODS, RIGHTS OF AFFECTED COMMUNITIES, LOCAL EMPLOYMENT, ETC.) OF AFFECTED COMMUNITIES

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Actual negative impact on local communities linked to the reduction of activity in city centre businesses in favour of suburban commercial areas (S3-02-IN) • Potential negative impact on local communities and their quality of life as a result of the development of new places to live and sell (S3-03-IN) • Potential negative impact on small local producers associated with their economic vulnerability (S3-08-IN) • Actual positive long-term impact on local job creation and regional economic development (S3-06-IP)
<p>Time horizon</p>	<p>Short, medium and long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail's activity has significant impacts on the economic and social vitality of the regions where it is located. The hypermarket model in suburban shopping areas may have contributed to a decline in town centre retail activity, while the development of new stores may generate local nuisances (traffic, noise, light) and pressure on infrastructures, likely to arouse opposition from local residents and delay certain projects. What's more, partnerships with small local producers, although they support short circuits and the local economy, can expose these players to economic dependence. Conversely, Auchan has a lasting positive impact on direct and indirect job creation, economic development and local social cohesion.</p> <p>To mitigate its negative impacts and enhance its positive contributions, Auchan develops local convenience store formats that are integrated into the local urban fabric, carries out environmental and social impact assessments before any store openings, engages in regular dialogue with local authorities and residents, supports local employment through targeted recruitment and integration partnerships, ensures balanced commercial relations with local producers and complies with regulatory requirements in terms of personal safety.</p> <p>In the short term, these challenges relate to keeping control of local compliance and acceptability risks. In the medium term, they relate to adapting the retail network and forging stronger ties with communities, and in the long term to Auchan's contribution to the sustainable economic and social development of the regions. They are an integral part of the company's local development strategy and cover the entire value chain, from supplier partnerships to the day-to-day running of its stores.</p>
<p>Business management capabilities 2.48.f</p>	<p>The financial impact of the risks associated with Auchan's local presence has not yet been estimated. The company adjusts its business model in response to social and economic changes in the region, and relies on consultations with local communities and authorities to adapt its projects and limit the risks of opposition or abandonment. Impact assessments are incorporated at the design stage along with mitigation measures and ongoing monitoring. The <i>Co-construction Manual</i> provides a framework for impact management and consultation with stakeholders. This pragmatic approach enhances the social acceptability of projects and reduces operational risks. At the time, initiatives for local employment, inclusion and sustainable partnerships with local producers improve Auchan economic resilience and its relationship with communities, while personal safety compliance plans limit regulatory and reputational risks in the short term.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Human Rights and Local Communities Policy (S2-AR-01-PO) • Responsible Purchasing Policy (G1-AR-04-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Actions of the Auchan Foundation for good food (S3-AR-03-AC) • Impact studies for responsible real estate projects (S3-AR-10-AC)

4.3.1.2 Link between the actual and potential impacts on affected communities and the strategy and business model ^{S3.8.a.i.1 - B+S3.8.A.I.2}

Auchan Retail's activities may generate actual and potential impacts on local communities, linked to the opening of new stores, the extension of existing sites or property projects.

These initiatives have both positive impacts, such as job creation and local regeneration, and negative impacts, such as noise and light pollution and traffic disruption. The construction phases in particular can affect the quality of life of local residents and, if poorly managed, lead to local opposition or the abandonment of projects, with financial repercussions.

4.3.1.3 Alignment of actual and potential impacts with the business model and strategy ^{S3.8.a.ii.1 - B+S3.8.A.II.2}

The company's actual and potential impacts on the communities affected play a decisive role in the way it develops and adapts its strategy and business model. Taking them into account is essential to ensure the sustainability and responsibility of its activities. These impacts influence the strategy as follows:

1. Adaptation and accessibility of retail outlets to local needs

- **Community influence:** the specific preferences and needs of local communities prompt Auchan Retail to adapt its product offering. This includes integrating local, organic or cultural products to meet customer expectations. By taking account of this feedback and local trends, the company makes changes to its product range to better serve communities, and be more competitive and relevant in the local market.
- **Access to a high-quality food range:** Auchan Retail adapts its offer in each of its regions to facilitate access to high-quality food, particularly for the most vulnerable populations. Thanks to its price positioning, the company makes essential food products accessible to a wide public.

2. Involvement in community initiatives

- **Actual impact:** Auchan Retail takes into account the social and economic needs of local communities by supporting, through the Auchan Foundation, targeted initiatives around health, education and well-being, thus contributing to local development.

3. Limitation of environmental impacts on communities

- **Actual impact:** the company's activities may generate environmental nuisances likely to affect local communities. By adopting sustainable practices such as reducing greenhouse gas emissions, managing waste responsibly and limiting nuisance during the works, the company aims to minimise its negative impact and take account of the ecological requirements of the areas concerned.

4. Dialogue with local stakeholders

- **Community influence:** Auchan Retail adjusts its decisions according to the feedback and concerns of local communities. The company develops its projects in consultation with local stakeholders as part of a participative approach in order to provide a suitable product range.

4.3.1.4 Links between material risks and opportunities arising from impacts and dependencies on affected communities and the business model and strategy ^{S3.8.B.1}

Auchan Retail has not identified any material risks or opportunities relating to the matter of affected communities, given the nature of its activities, its business model and its value chain.

4.3.1.5 Management of impacts on local communities and company mitigation measures ^{S3.9.1 - B + S3.9.a.i.1 - B + S3.9.a.ii.1 - B + S3.9.a.iii.1 - B + S3.9.a.iv.1 - B + S3.9.b.i.1 - B + S3.9.b.ii.1 - B + S3.9.C.1}

The company's activities have a positive or negative impact on several types of local communities. It strives to manage these impacts appropriately and effectively.

- **Access to quality food and affordable products - (S3-01-IP)**

Through its network of stores, Auchan Retail makes quality food accessible by diversifying its product offering to include local, organic and responsible options.

- **Contribution to local economic development and job creation (S3-06-IP)**

The expansion of Auchan Retail's stores and distribution centres strengthens local economic development and stimulates job creation in the communities surrounding the operating sites, particularly for local residents.

- **Support for social initiatives via the Auchan Foundation (S3-01-IP)**

Present in the regions where the company operates, the Auchan Foundation supports projects focusing on health, education and social inclusion, mainly affecting young people and vulnerable populations. These initiatives aim to improve the well-being and promote the social integration of the communities involved and the beneficiaries of the Auchan Foundation's actions.

- **Vulnerability of small local producers (S3-08-IN)**

To prevent small suppliers (SMEs and small local producers) from becoming dependent on the company and to facilitate collaboration with them, Auchan Retail favours long-term partnerships with monitored volumes and adapted procedures.

- **Reduction in town centre retail activity - (S3-02-IN)**

To mitigate the reduction in town-centre activity linked to the development of suburban shopping areas by Auchan Retail, the company is striving to develop local stores that help to preserve urban dynamism.

- **Quality of life in local communities - (S3-03-IN)**

In order to prevent or, at least, mitigate environmental disturbances such as noise and light pollution, or an increase in road traffic affecting the quality of life of local residents, linked to the development of its new living and retail premises, the company carries out preliminary impact studies and works closely with local communities to identify the most appropriate mitigation measures and promote the social acceptability of its projects.

4.3.1.6 Identifying conditions of increased exposure to negative impacts for affected communities with specific characteristics, living in unique contexts or carrying out specific activities ^{S3.10.1 - B + S3.10.2}

Auchan Retail identifies the increased exposure of certain local communities to risks of harm through four distinct approaches.

1. Social and environmental impact analyses

- **Local studies** carried out when setting up new stores, creating a supplier network or expanding activities take into account demographic, economic and social characteristics to understand the specific contexts in which these communities live.

2. Working with specialist organisations

- **Through partnerships with NGOs and local experts**, Auchan Retail has access to certain knowledge about vulnerable communities - ethnic minorities, low-income populations, marginalised groups.
- **Socio-economic studies** carried out by specialist institutions provide the company with a basis for identifying communities at risk and understanding the specific issues relating to their situation.

3. Feedback and reporting mechanisms

- Auchan Retail's **ethics alert system**, which is accessible to stakeholders, makes it possible to report concerns or incidents related to the company's activities that may affect specific communities. For further details, see paragraph 5.1.2.3 and section 5.1. of this sustainability statement.

4. Data analysis and customer feedback

- **By regularly reviewing customer feedback**, we can identify recurring trends or problems affecting certain communities with particular characteristics or living in specific contexts.
- **An examination of operational data** from Auchan Retail's day-to-day operations reveals indicators of the vulnerability of certain communities, particularly small-scale producers, to the impact of its activities.

Impact, risk and opportunity management

4.3.2 [S3-1] Policies related to affected communities

4.3.2.1 Policies adopted to manage the material impacts on affected communities and the associated material risks and opportunities ^{S3.14.1}

Auchan Retail has adopted policies to manage the material impacts on local communities, consideration its activity.

- **Responsible procurement policy** (see *G1-AR-04-PO*): aims to strengthen ethical and sustainable practices in the supply chain. It includes selection criteria and specific requirements for suppliers to minimise the negative impacts of supply areas on local communities, particularly the potential negative impact associated with the economic vulnerability of certain small local producers (*S3-08-IN*). As a result, this policy helps to prevent and mitigate the impacts identified in the upstream value chain as well as, indirectly, the actual positive long-term impact on local job creation and regional economic development (*S3-06-IP*).
- **Human Rights and Local Communities Policy** (see *S2-AR-01-PO*): integrated into all of Auchan Retail's activities, guides the company's actions to avoid and mitigate negative impacts on communities living near its sites and in its supply areas. It takes into account feedback from stakeholders and includes remediation mechanisms to address local concerns, particularly covering the actual negative impact of the reduction in town centre retail activity in favour of peri-urban shopping areas (*S3-02-IN*), the potential negative impact on the quality of life of local communities as a result of the development of new places to live and shop (*S3-03-IN*).

The actual positive impact on improving access to quality food, in particular through food donation programmes and the actions of the Auchan Foundation (*S3-01-IP*), relates to specific actions and induced effects of the company's business model and is not linked, as such, to a dedicated policy under the terms of the ESRS requirements relating to affected communities.

4.3.2.2 Strategic human rights commitments concerning communities, and indigenous peoples in particular ^{S3.16.A + B.1}

No issues relating to indigenous peoples have been identified as material for Auchan Retail. The commitments, challenges and approaches described here concern local communities only.

- **Strategic commitments**

In terms of human rights, Auchan Retail pays specific attention to the fundamental rights of local communities in the areas where it operates and sources supplies. This approach is based on the principles of integrity, respect and protection. They are integrated into all operational practices in order to guarantee a dignified living environment that respects the rights of every individual.

- **Material challenges related to human rights**

Priority issues for Auchan Retail include the prevention of all forms of discrimination and respect for the living conditions of the populations affected by its activities. Based on its policy on human rights and local communities, the company seeks to minimise the negative impacts of its activities.

- **General approach**

Auchan Retail's approach is based on partnerships and consultations with stakeholders to identify and respond to risks relating to human rights.

4.3.2.3 Material issues and general approach to interactions with affected communities ^{S3.16.B.1}

The company's interactions with local communities affected form part of an approach based on dialogue and mutual respect that takes into account the specific needs and concerns of each community.

• Material challenges

The key topics of interaction concern the impact of commercial activities on the quality of life of local communities, access to quality and affordable products, and support for local economic development. The Auchan Foundation, which makes a significant contribution to this commitment, supports actions of general interest in the fields of health, education and social inclusion, aimed at improving the well-being of vulnerable populations.

• General approach

The company integrates the concerns of local communities in relation to the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration and the OECD Guidelines into its decision-making processes, through regular consultations upstream of its projects. These discussions enable us to identify potential impacts and adapt our operations to limit any negative effects on the rights of the communities concerned.

An ethics reporting mechanism is also available to members of affected communities, enabling them to report concerns or possible violations related to the company's activities. All reports are dealt with rigorously and corrective action is taken whenever necessary. Auchan Retail endeavours to communicate transparently with regard to its ambitions, its prevention measures and the results obtained to minimise the impact on communities

4.3.2.4 Material issues and general approach to measures to remediate impacts on human rights ^{S3.16.C.1}

Auchan Retail implements a number of measures to address human rights impacts ensuring that any potential negative impacts of its activities are effectively addressed.

• Material issues relating to remediation measures

The priority issues are to implement clear and accessible mechanisms to repair any harm or loss that may affect the rights of local communities. This includes:

- identifying incidents likely to affect communities;
- Consideration the concerns expressed by stakeholders;
- The establishment of appropriate remedial measures to mitigate impacts and, where possible, restore initial conditions or offer alternative solutions.

Auchan Retail endeavours to act swiftly to repair or enable the repair of identified damage, paying particular attention to vulnerable populations and taking care to prevent any recurrence.

• General approach

The company has set up an ethics reporting system enabling stakeholders to report incidents that could affect their rights. This mechanism facilitates the rapid identification of damage and provides an initial leverage point for assessing the situation and determining the necessary remedial measures.

When a report is received, Auchan Retail acts by carrying out in-depth investigations and working with the parties concerned to define appropriate corrective actions. These measures have been designed to repair or mitigate the damage identified and prevent its recurrence.

In addition, the social and solidarity actions supported by the Auchan Foundation and the CSR departments help to strengthen the social fabric and reduce the vulnerability of local communities. Although these initiatives are not intended to directly repair damage, they do contribute to prevention and long-term risk reduction by supporting education, health and social inclusion projects.

4.3.2.5 Alignment of policies relating to affected communities with internationally recognised standards ^{S3.17.1 - B + S3.17.2}

For more details on the specific standards and frameworks adopted, go to the policy tables (see paragraph on the policies relating to value chain workers, paragraph 4.2.2., including policy **S2-AR-01-PO**) which specify the principles and commitments applied in managing impacts and interactions with affected communities.

4.3.2.6 Reporting cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration or the OECD Guidelines involving affected communities ^{S3.17.3}

During the period under review, no cases of non-compliance with the United Nations guidelines on business and human rights, the ILO declaration or the OECD guidelines were reported to Auchan Retail *through* the ethics alert system or other communication channels, concerning local communities.

4.3.2.7 Accurate cross-referencing to identify aspects of these policies, published under another ESRS, that meet the requirements of this Disclosure requirement ^{S3-1 + S3.18.1}

Aspects relating to affected communities included in policies published under other ESRS standards are included in the following locations in this sustainability statement.

1. ESRS S2 - Human rights and local communities policy (see 4.2.2.)

This section provides details of Auchan Retail's human rights commitments (**S2-AR-01-PO**) including how the company assesses impacts on communities and implements remedial mechanisms. It describes how these ambitions are integrated into the company's strategy.

2. ESRS S3 - Governance and human rights management framework (see 4.3.1.)

This section discusses Auchan Retail's human rights governance, including the policies and processes in place to ensure respect for the rights of local communities, as well as management's involvement in these initiatives.

4.3.3 [S3-2] Process for engaging with affected communities about impacts

4.3.3.1 How the interests and views of affected communities inform decisions or activities to manage actual and potential impacts on those communities ^{S3.21.1 - B + S3.21.a.1 - B + S3.21.2}

The interests and views of the communities affected are taken into account by Auchan Retail to manage the actual and potential impacts of the company's activities. This approach is based on dialogue and consultation processes designed to integrate the needs expressed into decision-making and the development of mitigation measures.

Dialogue with local stakeholders

- **Upstream consultation for projects:** Auchan Retail carries out impact assessments and organises public consultations with local communities, local authorities and associations in order to gather their expectations and adapt projects accordingly.
- **Ethical alert system:** this system, which is accessible to workforce, customers and local communities, makes it possible to report concerns or incidents relating to Auchan Retail's activities. Reports are analysed in depth, and corrective action may be taken.

Additional contributions

In parallel, the Auchan Foundation plays a role in supporting local initiatives by funding projects developed in response to needs expressed by communities. Although it does not constitute a formal dialogue process, it complements the company's actions by responding to identified social issues, particularly in the areas of health, food and the fight against exclusion.

4.3.3.2 Dialogue with affected communities ^{S3.21.B.1}

Auchan Retail interacts with affected communities or their legitimate representatives at various times and in various ways, although these dialogues are not always subject to specific mechanisms.

1. Ethics reporting system

- **Communication channel** open to affected communities, including customers and consumers, to report concerns, incidents or negative impacts related to business activities.
- **System available 24/7**, in continuous interaction with communities. Reports are dealt with as soon as they are received, in accordance with established procedures.

Details of how this system works, how alerts are handled and remedial measures are presented in paragraph 5.1.2.3 of this sustainability statement. of this sustainability statement.

2. Actions of the Auchan Foundation

- **Interaction** throughout the year, depending on the projects and needs identified.
- **Working with** local associations, schools and community organisations to support projects focusing on access to good food, health, education and the fight against isolation for the most disadvantaged. Also communication to stakeholders of the results of actions and impacts of projects to:
 1. workforce, via intranets, newsletters and internal meetings; local partners (associations, NGOs, etc.) during regular meetings and interim and final reviews;
 2. Local communities and the general public, via the Foundation's website (information on projects, results and testimonials from beneficiaries) and social networks (e.g. promoting actions and raising awareness of the projects supported *via* LinkedIn or Facebook).

- **Regular interactions**, through initiatives underway in the 11 countries where the Foundation operates - Bangladesh, Spain, France, India, Luxembourg, Poland, Portugal, Romania, Senegal, Ivory Cost and Ukraine. The Foundation engages in direct interaction with communities to identify and implement needs.

3. Exchanges with local suppliers

- **Regular interaction** throughout the production and distribution cycle.
- **Discussions** with Auchan Retail's local suppliers to understand their capacities, challenges and needs. The aim of these exchanges is to strengthen collaboration and ensure that production practices comply with quality and sustainability standards, whilst also meeting the expectations of local communities.
- **Regular** meetings to assess performances and discuss opportunities for improvement and development of local products.

4. Comments from local staff

- **Continuous interaction** as part of day-to-day operations.
- **Direct contact between** employees and local communities to informally gather concerns and comments from local residents and pass them on to the Executive management.
- **Day-to-day interaction**, based on exchanges between workforce and community members.

5. Participation in local events

- **One-off interaction** at events organised by the community or the company.
- **Direct contact with communities**, through participation in local fairs, sponsorship of community events or the organisation of special in-store activities.
- **Multi-annual interactions**, depending on local opportunities and initiatives.

6. Feedback from local residents

- **Interaction** throughout the project.
- **Direct contact with local residents**, through an initial upstream consultation to present the projects, gather their concerns or suggestions and make adjustments. Organisation of regular meetings during the works phase to provide updates on progress, discuss impacts and answer any questions.
- **Setting up specific channels**, including telephone hotlines and online forms, so that customers can report problems or ask questions at any time.

4.3.3.3 Operational responsibility to ensure that the dialogue runs smoothly and that its results support the company's approach ^{S3.21.C.1}

Operational responsibility for ensuring that there is effective and positive dialogue with local communities and that the results are integrated into the company's approach is detailed in the Policy (**S2-AR-01-PO**) which sets out the consultation principles and mechanisms put in place to underpin Auchan Retail's decisions and strategies.

4.3.3.4 Approaches and tools for assessing the efficacy of Interaction with affected communities ^{S3.21.D.1}

Auchan Retail assesses the efficacy of interactions with affected communities using a number of tools. Although formal assessment mechanisms are not systematically deployed, the company uses these means to measure and continually improve the impact of its actions on local communities.

- Analysis of feedback *via* ethical reporting systems, which are used to collect and then process reports from communities to identify areas requiring particular attention.

- Evaluation of the Auchan Foundation's actions, based on specific indicators and feedback from partners to measure the impact of initiatives in terms of access to good food and the fight against isolation.
- Feedback from workforce in direct contact with local communities, to relay their concerns and adjust operations accordingly.
- Partnerships with NGOs that provide external expertise on the affected communities to enrich the assessments and ensure the relevance of the results.

4.3.3.5 Measures taken to ascertain the views of affected communities likely to be exposed to impacts and/or marginalised ^{S3.22.1}

To incorporate the views of affected communities that may be vulnerable or marginalised, particularly low-income families and isolated rural communities facing access restrictions, Auchan Retail is deploying three strategic measures, largely supported by the actions of the Auchan Foundation.

1. The Foundation's selection process

The Operational Guide explains the rigorous selection process used to identify and prioritise projects that meet the needs of vulnerable populations. This process includes consultations with local community representatives, NGOs and other social actors, in order to gather valuable information on the specific concerns and needs of marginalised groups, including women and girls.

2. Role of NGOs

Maintaining a dialogue with NGOs enables Auchan Retail and the Auchan Foundation to better understand the views and needs of affected communities, particularly those likely to be vulnerable. Thanks to their local

expertise and knowledge of social issues, NGOs play a key role in identifying priorities and implementing appropriate projects. They also help to raise community awareness of key issues such as health and nutrition, ensuring that initiatives effectively meet the expectations and needs of the populations concerned.

3. Programmes focusing on positive impacts

In India, the "SWASTI" ("well-being" in Sanskrit) programme focuses on preventing and managing anaemia among female factory workers. One of a number of significant initiatives, it aims not only to raise women's awareness of nutritional health issues, but also to provide them with access to appropriate care. Through collaborations with NGOs, it better positions itself to respond to the specific needs of beneficiaries.

In addition, the programme includes awareness-raising initiatives and facilitates access to appropriate care, in response to the needs expressed by the communities concerned.

4.3.4 [S3-3] Processes to remediate negative impacts and channels for affected communities to raise concerns

4.3.4.1 General approach and repairs process in the event of a material negative impact on affected communities ^{S3.27.A.1}

When a company finds that it has caused or contributed to a material negative impact on affected communities, it adopts a remediation mechanism that includes certain key such as the impact assessment, engagement with stakeholders and the implementation of corrective measures. Auchan Retail's approach favours transparent dialogue with the communities affected, as well as monitoring to assess the efficacy of the repair actions undertaken.

4.3.4.2 Methods of assessing the efficacy of the solution ^{S3.27.a.2 - B+S3.27.A.3}

Auchan Retail assesses the efficacy of the solutions put in place to address the impacts on the affected communities through regular monitoring and impact assessments.

This approach enables the adoption of appropriate, scalable solutions to meet the needs of local communities.

Consultations with stakeholders enable us to gather feedback and adjust our actions if necessary. In addition, the projects supported by the Auchan Foundation are evaluated annually to ensure their relevance and sustainability.

4.3.4.3 Specific channels put in place by Auchan Retail to enable affected communities to raise concerns or needs directly with Auchan Retail and request that they be addressed ^{S3.27.B.1+S3.27.b.2 - B}

The company has set up communication channels that allow affected communities to voice their concerns directly or ask for solutions to negative impacts. These channels are similar to those described in paragraph 5.1.2.3. including those on the ethical alert systems and reporting mechanisms.

These channels include accessible, secure and anonymous devices, enabling the communities concerned to communicate with the company. They are designed to be inclusive, allowing everyone, including vulnerable groups, to share their needs confidentially and to seek redress if necessary.

4.3.4.4 Process that promotes or demands that these channels be made available within the context of the company's business relationships ^{S3.27.C.1}

Auchan Retail encourages its business partners to adopt reporting channels that are accessible to communities affected by their activities, based on the ethical principles defined in its Code of Business Ethics. This code, which includes a direct link to the reporting system, is shared with partners, and this information is also included in the e-mail signatures of the most at-risk buyers. In addition, training sessions are organised to raise awareness among partners of the importance of reporting mechanisms and good practice in managing reports. This approach aims to ensure that the concerns of affected communities are expressed freely and taken into account appropriately, even when they relate to the activities of business partners.

4.3.4.5 Procedures for monitoring and following up issues raised and dealt with and for ensuring the efficacy of channels for stakeholders ^{S3.27.D.1}

The company monitors and follows up issues raised through the reporting channels set up, in accordance with the practices set out in its responses to paragraph 5.1.2.3. The reports received are monitored by recording and analysing trends to identify recurring problems and improve actions. Audits are also carried out by the internal audit teams.

4.3.4.6 How the company assesses the degree of knowledge and confidence of affected communities in structures and processes ^{S3.28.1 - B+S3.28.2+S3.28.3 - B}

The company believes that the affected communities are aware of the structures and processes for expressing their concerns or requesting remedies, based on consultations carried out prior to projects and ongoing interactions with local stakeholders. These discussions help to confirm understanding of the systems and identify any need for adjustment. Confidence in these mechanisms is based on their accessibility and transparency, reinforced by structured responses to the concerns expressed, and by the involvement of stakeholders in the development and assessment of the proposed solutions.

The company also applies a strict policy of protection against reprisals, set out in paragraph 5.1.2. It guarantees anonymity, confidentiality and non-punishment for the individuals reporting concerns, whilst also imposing disciplinary sanctions for any obstruction or intimidation. These efforts are aimed at ensuring that the communities affected perceive these structures as reliable for reporting their needs or concerns.

4.3.5 [S3-4] Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of these actions

4.3.5.1 Actions undertaken, planned or in progress to prevent or mitigate the material negative impacts on affected communities S3.32.A.1 - MDR-A.62.1 - S3-34.A-1

The actions presented below do not cover the following IRO^{S3.32.A.MDR-A.62.1 - T}:

- Potential negative impact on small local producers associated with their economic vulnerability (S3-08-IN)
- Actual positive long-term impact on local job creation and regional economic development (S3-06-IP)

Some of the datapoints required by the ESRS 2 standard are not included in the description of the company's actions below, or are only included in part:

- The elements of datapoints 2.69.a to 2.69.c (Financial or other resources) are not included in the tables because these resources have not yet been estimated as of the date of preparation of this sustainability statement.
- Qualitative and quantitative information on progress is not included in the descriptions if it has not been defined by the company.^{2.68.e}

- **Actions by the Auchan Foundation to promote healthy eating (S3-AR-03-AC)^{2.68}**

The action illustrates Auchan Retail's commitment to proper nutrition and to strengthening its social ties within local communities.^{2.68.a} This ongoing action aligns with the initiatives taken by our subsidiaries around the world to promote access to quality food, combat food insecurity and promote healthy lifestyles ^(2.68.c.2 - Y).

- In Côte d'Ivoire, thanks to a partnership with the Association Obésité et Diabète de Côte d'Ivoire (Obesity and Diabetes Association of Côte d'Ivoire) launched in 2023, support was provided in 2025 to a project aimed at giving the association the means to pursue its mission and to launch a new diabetes screening campaign coupled with an awareness campaign on healthy eating and practising sport. This operation, organised in conjunction with the company's employees, was of benefit to almost 7,500 people in the areas where the Auchan stores are located.
- The Auchan Foundation has been supporting SWASTI (Sanskrit for well-being) in India since 2022 as part of a programme to combat anaemia among 12,500 workers in five textile manufacturing factories. In 2025, a new grant made it possible to support a global approach to making better food available through three complementary objectives: raising awareness about healthy and local food, improving local sourcing, and facilitating direct links with the market to maintain and perpetuate the food supply chain. This project was of benefit to 200 families from the Tirupur district and Tamil Nadu.
- In France, Auchan Retail raised €179,000 via a solidarity round-up for the "Les petites cantines" association, a network of participatory neighbourhood canteens where diners meet to build high-quality relationships

around sustainable meals and help build a society founded on trust. The canteens are open to everyone so anyone who lives, works or studies in the area is a potential guest.^{2.68.a}

The anticipated results are to improve access to quality food for vulnerable populations and to strengthen social cohesion by supporting vulnerable people.^(2.68.a.2) The key stakeholders involved are local communities, associations, food banks collecting donations and their beneficiaries.^{2.68.b} There is no provision for recourse for people injured by actual material impacts.^{2.68.d}

In 2025, the Auchan Foundation, supported by Auchan Retail employees, backed by 35 projects in all the countries where the company operates, as well as in Bangladesh and India where its sourcing offices are located, for a total sum of €740,000, coming to the aid of more than 638,000 direct and indirect beneficiaries.^{2.68.e} The resources allocated to this action come under external expenses (OpEx).^{2.69.a}

This action contributes to several issues identified in the S3 standard, by generating a actual positive impact on improving access to quality food for vulnerable populations (S3-01-IP) and limiting the potential negative impacts on local communities that may result from the development of commercial or agricultural activities (S3-03-IN).^(2.46.2 - S) This action is not associated with a dedicated policy, but is part of the values promoted by the Auchan Foundation.^(2.65.2 - S)

- **Impact studies for responsible real estate projects (S3-AR-10-AC)^{2.68}**

When opening new stores or carrying out major renovation work, the company assesses and mitigates potential impacts on the quality of life of local residents, e.g. noise pollution, road traffic and light pollution.

Impact studies are systematically carried out when required by the regulations, but also on a voluntary basis for projects located in sensitive areas or areas of significant local interest.

These analyses are conducted in collaboration with Auchan Retail's property partners to provide a full understanding of local issues and to put together appropriate solutions: installation of acoustic devices to reduce noise, low light pollution lighting and developments to improve traffic flow around the sites.^(2.68.a.1)

The assessments take into account the nature and duration of the works in order to minimise disruption to local communities during the construction and operation phases. This concerted approach makes it possible to anticipate risks and make projects more acceptable in the areas where they are located.^{2.68.a.2}

The scope of this action covers all of Auchan Retail's property projects carried out in partnership with local players and companies specialising in urban development.^(2.68.b.1)

In the event of a real material impact on people, recourse mechanisms are in place to ensure that complaints are taken into account and corrective measures implemented.^(2.68.d.1 - B) This action, of a permanent nature^(2.68.c - Y),

helps to limit the actual negative impacts on local communities that can result from the creation of new businesses on the urban periphery, and thereby contributes to the economic and social vitality of the regions (S3-02-IN).^(2.46.2 - S)

This action is not associated with a dedicated policy, but is part of the company's strategy.^(2.65.2 - S)

4.3.5.2 Actions taken to remedy an actual material impact ^{S3.32.b.1 - B +S3.32.B.2}

The company has adopted measures to remedy the actual material impacts identified. For further details, go to the specific action described in the paragraph above:

- Impact assessments for responsible property projects, see **(S3-AR-10-AC)**, see 4.3.5.1
- Actions of the Auchan Foundation for good food (**S3-AR-03-AC**), see 4.3.5.1.

4.3.5.3 Additional actions or initiatives implemented with the primary aim of creating positive impacts on affected communities ^{S3.32.C.1}

The company has taken steps to create a positive impact on the communities affected. For more details, please refer to the table of specific actions:

- Actions by the Auchan Foundation to promote healthy eating (**S3-AR-03-AC**) see 4.3.4
- Reducing food waste (**E5-AR-02-AC**), see 3.5.3

4.3.5.4 Monitoring and assessment of the capacity of actions and initiatives to produce the anticipated results for the communities affected ^{S3.32.D.1}

The company monitors and evaluates the ability of these actions and initiatives to produce the desired results for the local communities affected, based on:

- Regular monitoring of projects through progress reports and impact assessments;

- Consultations with local stakeholders to gather direct feedback and adjustments to measures if necessary;
- External assessments or one-off audits to check the relevance and sustainability of the initiatives implemented.

4.3.5.5 Processes by which the company determines the necessary and appropriate actions in response to a given actual or potential negative impact on the affected communities ^{S3.33.A.1 and S3.33.B.1}

Auchan Retail applies specific processes to manage actual or potential material negative impacts on local communities. For Auchan Retail, these efforts take the form of regular consultations and ongoing adaptation of activities to local needs. This includes discussions with stakeholders, such as local producers and customers, to identify concerns relating to the quality of supply, access to affordable food and economic dynamics.

4.3.5.6 Putting in place procedures to remedy or enable the remedy of negative material impacts and the efficacy of their implementation and results ^{S3.33.C.1}

The mechanism is identical to that set out in paragraph 4.3.2.5 of this sustainability statement.

4.3.5.7 Absence of serious incidents and measures taken to avoid causing or exacerbating material adverse impacts on affected communities ^{S3.35.1 - B +S3.35.2+S3.36.1 - B*}

To avoid causing or exacerbating negative impacts on affected communities, Auchan Retail is implementing several measures:

- social and environmental **impact assessments** before new stores are opened, to identify potential risks for local communities;
- **Involvement with local communities and NGOs** through consultations to identify their concerns and incorporate their feedback into project planning;
- **Ethical reporting system** so that workforce and communities can quickly report concerns about business activities, ensuring a rapid response;
- **Partnerships with NGOs** to better understand local issues and implement initiatives that address community concerns;
- **Regular impact monitoring** to assess the efficacy of the company's measures and adjust initiatives in line with the results obtained.

In 2025, there were no serious incidents involving material negative impacts on the affected communities.

4.3.5.8 Resources allocated to managing the company's material impacts on affected communities ^{S3.38.1}

The specific resources allocated to managing the material impacts on the affected communities are sized so that these issues can be dealt with proactively and effectively. They are mobilised in three ways:

1. **A dedicated Corporate Social Responsibility team**, responsible for coordinating corporate social responsibility and Foundation initiatives in each of the company's subsidiaries and at corporate level, is responsible for developing and implementing policies;
2. **A specific budget, allocated to the Auchan Foundation** to support projects focused on the well-being of local communities, encourages the development of programmes for access to food, health and education, meeting the needs identified within vulnerable communities;
3. **Contribution of expertise and resources from partner NGOs**, to better manage the impacts, enriches the initiatives put in place so that they respond to the concerns of local populations.

Indicators and targets

4.3.6 [S3-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities

4.3.6.1 Time-bound and results-based targets set by Auchan Retail for the reduction of negative impacts and the management of material risks and opportunities related to affected communities. ^{S3.39.A.1 - S3.39.C.1}

As of the date of preparation of this sustainability statement, with the exception of the information contained above in this section 4.3., the company does not measure the effectiveness of its policies and actions regarding the negative material impacts on affected communities. ^{MDR-T.80 and MDR-T81}

4.3.6.2 Time-bound and results-based targets that Auchan Retail has set regarding the promotion of positive impacts on affected communities. ^{S3.39.B.1}

As of the date of this sustainability statement, with the exception of the information contained above in this section 4.3., the company does not measure the effectiveness of its policies and actions regarding the promotion of positive impacts on affected communities.

4.3.6.3 Time-bound and results-based targets that the company has set for the management of material risks and opportunities related to affected communities ^{S3.39.C.1}

As of the date of preparation of this sustainability statement, with the exception of the information contained above in this section 4.3, the company does not measure the effectiveness of its policies and actions to manage the relevant risks and opportunities.

4.3.6.4 Target setting process ^{S3.42.1+ S3.42.a.1 - B}

In the absence of fixed targets, goals are determined as part of the development of policies for managing impacts, risks and opportunities. By analysing risk and impact situations, the company endeavours to set goals and associated mitigation measures.

4.3.6.5 Direct dialogue with affected communities, their legitimate representatives or trusted intermediaries who are familiar with their situation for setting targets ^{S3.42.A.2+ S3.42.b.1 - B+ S3.42.c.1 - B}

The company has not implemented a process for defining targets in collaboration with the communities affected in 2025.

4.4 CONSUMERS AND END USERS [S4]

4.4.1 [S4.SBM-3] Material impacts, risks and opportunities and interaction with the business model and strategy _____	212	4.4.5 [S4-4] Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of these actions _____	230
4.4.2 [S4-1] Policies related to consumer and end-user _____	218	4.4.6 [S4-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities _____	238
4.4.3 [S4-2] Process for engaging with consumers and end-users about impacts _____	226		
4.4.4 [S4-3] Processes to remediate negative impacts and channels for consumers and end-users to raise concerns _____	228		

This section of the sustainability statement covers the material impacts, both positive and negative, on consumers and end users. It also examines the associated material risks and opportunities, including those relating to products, services and business relationships.

The information required by the ESRS S4 covers 3 subjects in particular:

- Information-related impacts on consumers and end-users, particularly with regard to the protection of privacy, freedom of expression and access to quality information;
- their safety (health and safety, personal safety, child protection);
- Their social inclusion (non-discrimination, access to products and services, responsible commercial practices).

Who are the company's consumers and end users?

Within the context of the retail activity, the expression "consumers and end-users" can be interpreted as referring to customers.

For a detailed description of stakeholders, including consumers and end users, see Section #REF "Interests and view of stakeholders" in this Sustainability Statement

Strategy

4.4.1 [S4.SBM-3] Material impacts, risks and opportunities and interaction with the business model and strategy

Current ESRS standards prescribe the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following a comprehensive review of the rating of impacts, risks and opportunities relating to consumers and end users, it was observed that no significant changes had occurred compared with the previous reference period. The evaluation framework is still relevant.^{2.48.g}

4.4.1.1 Material impacts, risks and opportunities

— CONSUMER AND END-USER SAFETY ^{1 RA 16 - 2.48.H}

Sub-theme ^{1 RA 16 - 2.48.h}	Product health and food safety	Consumer safety
IRO 2.46	<ul style="list-style-type: none"> • Potential negative impact, in the short term, on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that may further the development of obesity and diabetes (S4-07-IN) • Actual long-term regulatory and reputational risk if products are placed on the market that do not comply with consumer health and safety regulations (S4-08-RI) 	<ul style="list-style-type: none"> • Potential short-term negative impact on the safety of consumers and end-users in stores, or on sites leased or managed by Auchan Retail in the event of exposure to potentially dangerous accidents and incidents (S4-05-IN) • Regulatory and reputational risk, in the short term, in the event of non-compliance of the real estate infrastructure with regulations relating to personal safety (S4-06-RI)
Time horizon	Short to long term	Short term
Description, including effects & response, and links with our strategy, business model & value chain ^{2.48.a/b/c}	The company is exposed to the risk of food poisoning and consumer health problems resulting from the marketing of non-compliant or nutritionally deficient products. This risk is manifested through the marketing of contaminated food products or products that offer poor nutritional balance, leading in the short term to poisoning for consumers and a deterioration in their health (illness, obesity, diabetes). For the company, putting such products on the market may result in serious harm, costly recalls, loss of consumer confidence, administrative, criminal or financial penalties, reputational damage and, in the long term, reduced sales. This risk originates from the company's business model and the entire retail value chain, from suppliers to points of sale.	The company is faced with a double materiality issue relating to the safety of consumers and end users at its leased, managed or operated sites (stores, warehouses, etc.). From an impact point of view, business activities may result in physical or moral harm to individuals in the event of poorly maintained property infrastructures or infrastructures that do not comply with applicable safety regulations, inadequate safety procedures or a lack of staff training. These impacts simultaneously generate a financial and operational risk for the company, manifesting itself in legal challenges (administrative authorities, consumers/users), sanctions (e.g. administrative closure), fines, litigation costs and significant reputational damage, likely to have a negative impact on its activities and performance. This matter needs to be considered in the short term, and is rooted in the company's direct and downstream operations, being intrinsically associated with its business model based on the use and management of physical spaces. Site security is a fundamental component of the value chain. A proactive and rigorous response is required, including ongoing regulatory compliance, adequate infrastructure maintenance, robust security procedures and staff training, to prevent negative impacts and mitigate risks.

Sub-theme 1 RA 16 - 2.48.h	Product health and food safety	Consumer safety
<p>Business management capabilities 2.48.f</p>	<p>As a designer and selector of food products, the company ensures the safety, compliance and nutritional quality of its products as well as improving the information provided to consumers. It has a rigorous supplier selection process, regular product quality audits and a structured management for product withdrawals and recalls.</p> <p>As a founding member of the FSQA association, Auchan benefits from benchmarks and standards shared by the profession, contributing to the continuous improvement of its quality assurance and risk management practices.</p> <p>In addition, the company is rolling out consumer information systems, in particular the Nutri-Score display on Auchan-branded food products, to make it easier to understand the nutritional quality of products.</p> <p>The management of this risk, the financial impact of which has not yet been estimated, is based on controlling the potential negative impact S4-07-IN on consumer health in the event of the distribution of food products presenting health risks (pathogens, toxins or harmful and/or carcinogenic chemical substances) or insufficient nutritional quality likely to can lead to or further the development of obesity and diabetes.</p>	<p>To achieve this, the company relies on a dedicated organisation which combines human, technological and operational resources, as well as action plans.</p> <p>As part of the management of its sites, Auchan Retail implements measures to ensure the physical safety of visitors, to control structural risks and to strengthen crisis management capabilities, including in the event of major incidents. For its retail activities, the Safety Department oversees risk prevention and management, relying on local teams and centralised systems including audits, rounds, ongoing training and specialised technological solutions. These include remote management centres such as ADVISION, already operational in several countries and under assessment in others, to enhance monitoring and operational responsiveness.</p> <p>The company also takes innovation and changes in regulatory frameworks into account in order to adapt its security processes and increase its resilience in the face of emerging threats. Regular training, updating of practices and ongoing monitoring of systems ensure that we maintain a high level of preparation and efficiency in managing this risk.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Internal Quality Guidelines (S4-AR-01-PO) • Quality rules for the development of Auchan-branded products (S4-AR-02-PO) • Auchan Retail policy on banned and controversial substances (S4-AR-03-PO) • Auchan Retail policy on minimum quality standards for in-store controls (S4-AR-04-PO) • Auchan Retail Quality Crisis Management Procedure (S4-AR-05-PO) • Auchan Retail policy on the minimum requirements for suppliers (S4-AR-06-PO) 	<p>Auchan Retail has not formalised a specific policy on infrastructure security. Material impacts relating to the safety of consumers and end-users on sites operated or managed by the company are managed through a structured system covering regulatory compliance, operational monitoring and incident management. (see paragraph 4.4.5).</p>
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> • Supplier assessment and control (S4-AR-SMR-001) • In-store quality control process (S4-AR-10-AC) • In-store crisis management process (S4-AR-15-AC) • Deployment of the Nutri-Score label on Auchan-branded food products (S4-AR-QUALI-001) • Developing the Filieres Auchan Grow the Good (S4-AR-05-AC) 	<p>Managing this issue is based on a series of operational actions integrated into the day-to-day running of stores, managed shopping centres and warehouses accessible to the public. The main leverage points used are presented in paragraph 4.4.5 of this sustainability statement.</p>
<p>Related targets 2.80</p>	<ul style="list-style-type: none"> • Development of Filieres Auchan Grow the Good (E2-AR-01-CI) 	<p>Not disclosed</p>

— IMPACTS RELATED TO INFORMATION ON CONSUMERS AND/OR END USERS ^{1 AR 16 - 2.48.H}

Sub-theme 1 RA 16 - 2.48.h	Protecting the privacy of consumers and end users	Access to high-quality information
<p>IRO 2.46</p>	<ul style="list-style-type: none"> Actual short-term negative impact on consumers' and end-users' right to privacy in the event of unlawful use of their personal data (S4-01-IN) Short-term regulatory, economic and reputational risks in the event of failure to respect the privacy of consumers and end-users as a result of unlawful use of their personal data (e.g. hacking) (S4-02-RI) 	<ul style="list-style-type: none"> Potential short-term negative impact on consumers' ability to make an informed choice in the event of insufficient or misleading information on Auchan-branded products (S4-03-IN) Actual regulatory and reputational risk in the short term in the event of insufficient or misleading information on Auchan-brand products (S4-04-RI)
<p>Time horizon</p>	<p>Short term</p>	<p>Short term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Should the company fail to comply with the terms of protecting the personal data of consumers and end-users of its products and services, or should any fault be identified in this protection, this would constitute a major risk.</p> <p>In the short term, this could result in heavy financial penalties for the company, damage the confidence of its customers and site tenants, and cause significant economic and reputational damage that could have a negative impact on its business. For individuals, such a failure would have a negative impact on their right to privacy, exposing them to unwanted solicitation, fraudulent and/or malicious acts.</p> <p>This risk stems from the company's business models, strategy and downstream value chain, which involve the management of personal data (e-commerce, loyalty programmes, etc.)</p> <p>To handle this, the company has invested in data protection and management tools and is adopting ad hoc policies to ensure compliance with the digital security of the information passing through its subsidiaries.</p>	<p>The lack of transparency or the communication of potentially insufficient or misleading information concerning Auchan-brand products marketed by the retail activity exposes the company to a risk of regulatory non-compliance. In the short term, this situation could mislead consumers, limiting their ability to make informed purchasing choices.</p> <p>The potential consequences include the company being called into question or challenged by consumers, NGOs or an administrative control authority, which may entail financial consequences. In addition, actual reputational damage is to be anticipated, likely to have a negative impact on business.</p> <p>This risk originates from the company's business model, strategy and downstream value chain. It concerns all products marketed under the Auchan brand, both food and non-food, and increasing their proportion presents a major strategic development area for the company.</p>
<p>Business management capabilities 2.48.f</p>	<p>Although the exact financial impact of this risk has not yet been estimated, the company is implementing a robust management approach to deal with it.</p> <p>It relies on personal data protection and cybersecurity policies to prevent hacking and the impact on consumers' right to privacy if their data is used illegally. The company has also introduced crisis management procedures to quickly resolve any hacking incidents. Experts are constantly monitoring the situation and screening for ways to reinforce the company's ability to anticipate and manage this risk.</p> <p>In addition, the company is constantly adapting its cybersecurity policies and procedures, in particular by improving the technologies used, in order to strengthen the security of its information systems and limit its exposure to cyber-risk, in compliance with applicable regulations such as the GDPR.</p>	<p>Although the exact financial impact of this risk has not yet been estimated, the company is implementing policies and actions to limit its potential impact on consumers' ability to make informed choices.</p> <p>As such, the company applies specific quality policies to Auchan-branded products, in particular policy S4-AR-01-PO, which governs their development, production and marketing, as well as the information appearing on their packaging.</p> <p>In addition, the company is deploying information systems designed to enhance transparency for consumers, such as the Nutri-Score displayed on all Auchan-branded food products and the Origin'Info system on some of these products, in order to provide clear, standardised information on the characteristics of products, particularly their origin.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> Auchan Retail Cybersecurity Policy (S4-AR-08-PO) Auchan Retail Personal Data Protection Policy (S4-AR-09-PO) 	<ul style="list-style-type: none"> Internal Quality Guidelines (S4-AR-01-PO)
<p>Related actions 2.68</p>	<ul style="list-style-type: none"> Implementation of IT security measures within Auchan Retail (S4-AR-CYBER-001) GDPR training for Auchan Retail employees (S4-AR-DATA-002) Rollout of the Auchan Retail Data Privacy platform (S4-AR-DATA-003) 	<ul style="list-style-type: none"> Deployment of the Nutri-Score label on Auchan-branded food products (S4-AR-QUALI-001) ORIGIN' INFO transparency (S4-AR-12-AC)
<p>Related targets 2.80</p>	<p>Not disclosed</p>	<p>Not disclosed</p>

— SOCIAL INCLUSION OF CONSUMERS AND/OR END USERS ^{1 RA 16 - 2.48.H}

Sub-theme 1 RA 16 - 2.48.h	Discrimination	Access to products and services
IRO 2.46	<ul style="list-style-type: none"> Potential short-term regulatory and reputational risk in the event of non-compliance with regulations on access for people with disabilities (S4-09-RI) 	<ul style="list-style-type: none"> Actual reputational risk, in the medium term, in the case of a product and service offering perceived by consumers as not aligned with their expectations in terms of responsible consumption (S4-10-RI)
Time horizon	Short term	Medium term
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>The EU Guidelines of Fundamental Rights and national legislation require establishments open to the public, especially those in the retail and property sectors, to be accessible to people with disabilities. Failure to comply with these obligations exposes the company to administrative sanctions (corrections, closures) and criminal sanctions (fines) as well as damage to its reputation and activities. In response, the company is implementing operational adjustments, which are particularly strict in France, including:</p> <ul style="list-style-type: none"> Wider aisles for wheelchairs. Repositioning obstacles and adapting shelf layout. The installation of visual and tactile signage, as well as floor indicators for shoppers with visual impairments. Checkouts with adapted access points. <p>These measures are regularly monitored by external audits ("Hand" certificates) and safety committees (with representatives from associations) with a follow-up by local representatives of associations, without the need for a specific internal guide.</p>	<p>Consumers and end-users of the retail activity could perceive the products and services offered by the company as not meeting their expectations in terms of responsible consumption, whether in terms of the characteristics of the product range or its value for money (quality/price ratio). This reputational risk is likely to have a significant impact on the company's business in the medium term. This risk is rooted in the business model and downstream value chain of the company's retail activity.</p>
<p>Business management capabilities 2.48.f</p>	<p>To tackle this risk, the financial impact of which has not yet been estimated, the company is relying on an appropriate operational organisation and compliance measures designed to meet regulatory requirements.</p> <p>As part of its real estate activity, accessibility requirements are integrated into the design, renovation and management of sites. These efforts are supplemented by on-site inspections to ensure compliance and identify any need for adaptation.</p> <p>In the retail activity, accessibility is an integral part of everyday practices. Regular audits and specific certifications help to strengthen the company's ability to meet regulatory requirements and adapt to change.</p> <p>The company also draws on local contacts and maintains regular relations with the relevant authorities and specialist partners. This approach means that accessibility issues can be monitored on an ongoing basis, making it easier to make the necessary adjustments in response to regulatory or societal changes.</p>	<p>To manage this risk, the financial impact of which has not yet been estimated, the company is changing its strategy by developing a more responsible range of Auchan-branded food and non-food products.</p>
<p>Related policies 2.65</p>	Not disclosed	<ul style="list-style-type: none"> Internal Quality Guidelines (S4-AR-01-PO) Quality rules for the development of Auchan-branded products (S4-AR-02-PO) After-sales service policy (S4-AR-07-PO)
<p>Related actions 2.68</p>	Not disclosed	<ul style="list-style-type: none"> Developing anti-waste sales (S4-AR-CEQ-001) Developing the Filieres Auchan Grow the Good (S4-AR-05-AC) Diversification of the Auchan-branded product offer (S4-AR-06-AC)
<p>Related targets 2.80</p>	Not disclosed	<ul style="list-style-type: none"> Development of the Filieres Auchan Grow the Good (E2-AR-01-CI)

4.4.1.2 Connections between actual and potential impacts on consumers and end-users, and the business model and strategy

– How actual and potential impacts on consumers and end-users result from the business model and strategy ^{S4.SBM-3.9.A.I}

The actual negative impacts identified as material for Auchan Retail in terms of personal data protection result from the company's business model which generates a large amount of personal data from consumers and end users (e-commerce, customer loyalty programmes, etc.).

Those relating to the personal safety of consumers and end-users on the company's sites also result from the company's business model, which operates or manages a significant number of sites open to the public (stores, shopping centres, etc.).

The material impacts relating to product safety and access to quality product information are due to the marketing to consumers of a wide range of food and non-food products from many different origins around the world.

– How actual and potential impacts on consumers and end-users contribute to adapting the business model and strategy ^{S4.SBM-3.9.A.II}

The actual and potential impacts identified under the ESRS S4 standard directly influence the company's strategy, particularly in terms of product quality, infrastructure security, protection of personal data and accessibility. These impacts are integrated into the strategic guidelines through:

- Defining quality standards applicable to all Auchan-brand products;
- Reinforcing cybersecurity and data protection systems;
- Continuously improving the safety of sites open to the public;
- Adapting sales spaces to ensure they're accessible for as many people as possible.

This structural integration guarantees consistency between the material impacts identified and the evolution of the business model.

Through its FOOD pillar, the company's CSR strategy takes these impacts into account by aiming to promote quality food and help its customers to consume better.

4.4.1.3 Relationship between the material risks and opportunities identified and the business model and strategy ^{S4.SBM-3.9.B}

The company's strategy and business model take into account the risks associated with consumer expectations. Incidents relating to product quality or safety, as well as an offering that is not aligned with consumers' growing expectations in terms of social and environmental issues, can affect a company's reputation, leading to a loss of confidence and associated costs. These risks lead Auchan Retail to adapt its offer and propose more responsible products. For food products, it strives to design and select healthy, high-quality products (list of prohibited

ingredients, nutritional profiles, etc.) and to diversify product ranges to meet the different dietary choices of consumers (organic, specific diets, etc.). It is also committed to selecting products from more environmentally-friendly farming, production and processing practices (Auchan channels, short supply chains, etc.). For non-food products, the company is developing the use of eco-design and eco-selection, as well as an offer of second-hand or refurbished products (see section 3.5. Resource use and circular economy [E5]).

4.4.1.4 Scope of published information ^{S4.SBM-3.10}

All categories of consumers and end users on which the company is likely to have a material impact are included in the information published under ESRS 2.

4.4.1.5 Types of consumers and end users subject to material impacts ^{S4.10.A.}

Auchan Retail meets the needs of various consumer segments and end-users, each with specific expectations and sensitivities, in particular:

- Customers on modest incomes, who rely on affordable access to basic products and may be affected by variations in price or quality, particularly for essential products;
- Families with children, who opt for high-quality food and hygiene products, with transparent information and a certain level of safety, particularly when it comes to allergens;
- vulnerable, elderly or disabled people, who are directly concerned by the accessibility of stores, the clarity of product information and the safety of sales areas;
- Consumers with concerns regarding ethical and environmental issues, who prefer sustainable and responsible products, legitimising the importance for the company of offering organic and local product ranges, and consolidating product traceability.

The company's consumers and end-users likely to be affected by material impacts may therefore be:

- Consumers and end-users of products that are intrinsically harmful to people and/or which increase the risk of chronic diseases; ^{S4.10.A.I}
- Consumers and end-users of services likely to have a negative impact on their rights to privacy, to the protection of their personal data, to freedom of expression and to non-discrimination; ^{S4.10.A.II}
- Consumers and end-users needing accurate and accessible information about products and services, including product manuals and labels, in order not to use such products or services in a potentially harmful way; ^{S4.10.A.III}
- Consumers and end-users who are particularly exposed to impacts on health or privacy or to the impacts of marketing and sales strategies, such as children or the financially vulnerable. ^{S4.10.A.IV}

4.4.1.6 Extent of negative material impacts ^{S4.10.B.}

The following material negative impacts on consumers and end-users are of a systemic nature with regard to the contexts in which the company operates ^{S4.10.B.}:

- Actual short-term negative impact on consumers' and end-users' right to privacy in the event of unlawful use of their personal data. (S4-01-IN)
- Potential negative impact on consumers' ability to make an informed choice in the event of insufficient or misleading information on Auchan-brand products. (S4-03-IN)

- Potential negative impact, in the short term, on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that may further the development of obesity and diabetes. (S4-07-IN)

The following negative material impact on consumers and end users is associated with one-off incidents ^{S4.10.B.II.}:

- Potential negative impact on the safety of consumers and end users in stores, or on sites rented or managed by the company, in the event of exposure to potentially dangerous accidents and incidents. (S4-05-IN)

4.4.1.7 Material risks and opportunities arising from impacts and dependencies on consumers and end users ^{S4.SBM-3.10.D}

All material risks presented in this section of the sustainability statement arise from the company's material impacts on, or dependencies on, consumers and end-users.

4.4.1.8 Procedures for identifying consumers and end-users exposed to increased risks ^{S4.11.2}

To better respond to the specific needs of vulnerable consumers in the context of its activity, Auchan Retail has put in place processes to identify customer segments that are more exposed to the risk of negative impacts, such as children, the elderly or consumers with dietary restrictions. More detailed and precise information is then gathered on the requirements and expectations of each segment, through consumer research and customer

panels. The offer is adjusted and the occurrence of harm and damages is limited thanks to regular product risk assessments, particularly for allergens and controversial substances. Finally, customer service feedback provides an effective tool for pinpointing areas for improvement in the services offered and responding to any difficulties encountered by the most vulnerable. The company uses all of this data collected to adapt its practices.

4.4.1.9 Material risks and opportunities specific to certain consumers and end users ^{S4.12}

Amongst the material risks identified, the following risk concerns certain consumers and end users in particular:

- S4-09-RI - Regulatory and reputational risk in the event of non-compliance with regulations on access for people with disabilities.

Impact, risk and opportunity management

4.4.2 [S4-1] Policies related to consumer and end-user

4.4.2.1 Policies adopted to manage the material impacts on consumers and end users and the associated material risks and opportunities ^{S4.13}

As part of the management of its material impact on consumers and end users, the company has defined and deployed a set of policies covering all the material sub-topics of the ESRS S4 standard:

1. Health and safety of consumers in relation to the products marketed;
2. Reliability and quality of the information provided;
3. Protection of privacy and personal data;
4. Personal safety of consumers and end users on sites operated or managed by the company;
5. Social inclusion, including access to products, services and infrastructure, as well as non-discrimination.

These policies apply in all the countries where the company operates, according to the perimeters specified below.^{2.65b}

Auchan Retail's Quality/CSR Department, which chairs the International Quality Strategic Committee, is responsible for overseeing the implementation of the policies, rules and procedures within its remit. The International Quality Committee coordinates and monitors their deployment with the countries, while each Country Quality Department is responsible for their application within its own remit. The role of this committee is to define the Group's minimum quality standards and it works closely with the CSR, Audit, Risk and Compliance Departments. This responsibility exclusively covers measures relating to the health and safety of consumers in relation to the products marketed, the reliability and quality of the information provided to consumers, and social inclusion, limited to access to products, services and infrastructures.

The other ESRS S4 themes are steered by the relevant directorates and are the subject of specific details where necessary.^{2.65c}

The material impacts and risks relating to the personal safety of consumers and end-users on the company's sites, and those relating to non-discrimination against people with disabilities, are managed by means of the actions set out in paragraph 4.4.5. below.

Datapoint 2.65.d of the ESRS 2 standard, concerning third-party standards or initiatives to which the company is committed, is not systematically mentioned in the tables describing the company's policies. These standards and initiatives are not legal obligations, but rather non-binding instruments to which companies can voluntarily adhere. The company will only include them in the tables if it has formally committed to comply with them.

1. Policies relating to the safety and quality of marketed products

Under the "FOOD: Working to promote eating well" pillar, the following policies structure Auchan Retail's approach to food safety, product quality and access to reliable information.

— Internal Quality Guidelines (S4-AR-01-PO)^{2.65}

The internal Quality Guidelines defines the company's ambitions and the general framework applicable within it in terms of the quality of Auchan-branded products, according to a 10-point process following the product life cycle: from design to end-of-life management, including the selection of raw materials, manufacturing, transport, distribution and use. It integrates the company's quality and CSR ambitions.

The policy aims to manage and mitigate regulatory and reputational risks in the event of products being placed on the market that do not comply with consumer health and safety regulations (S4-07-IN), and the reputational risk in the event of products and services being perceived by consumers as not being in line with their expectations in terms of responsible consumption (S4-10-IN), and to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that may lead to or further the development of obesity and diabetes (S4-08-IN)

The proper application of the Guidelines is monitored through a system combining several control mechanisms. Key Performance Indicators (KPIs) are defined and measured each year to assess compliance with the requirements of the Guidelines.

In parallel, an internal control system ensures that practices are in line with established principles. Lastly, internal audits are carried out to ensure that the measures put in place are effective, to identify any discrepancies and to propose corrective action, thus guaranteeing continuous improvement in the quality and safety of Auchan-brand products.^{2.65a}

The Guidelines applies to all Auchan-branded food and non-food products and to those processed in stores, in all countries where the company's retail activity is present, excluding products subject to specific local regulations.^{2.65b}

The International Quality Strategy Committee is the highest body for the governance and supervision of the policy. The role of this committee is to define the Group's minimum quality standards and it works closely with the CSR, Audit, Risk and Compliance Departments. It meets monthly, with at least one physical meeting a year, to ensure strategic monitoring and guidance. Operational implementation of the policy is then delegated to and managed by each country's Quality Department in accordance with the standards set by the Committee.^{2.65c}

As part of the development and implementation of the Internal Quality Guidelines, customer needs and priorities are assessed upstream and throughout the life cycle of Auchan-brand products. This assessment takes the form of consumer research, analysis of consumer trends, feedback from customer services and observation of purchasing behaviour in-store and online. The data collected in this way is used to identify the major expectations in terms of food safety, nutritional composition, organoleptic quality, manufacturing conditions and respect for the environment.

This information is then incorporated into procedure and policy requirements, so that product specifications, quality control methods and internal validation processes effectively reflect consumer priorities. Periodic reevaluation of these needs, through new studies or updated customer feedback, enables continuous improvement of the offering and lasting alignment with the company's ambitions, and end user requirements and expectations.^{2.65.e}

The Guidelines are distributed exclusively to the internal teams of the Product and Quality Departments responsible for its implementation. Its detailed content is strictly reserved for internal use and is not intended for external communication or systematic distribution to third parties.^{2.65.f}

— Quality rules for the development of Auchan-branded products (S2-AR-02-PO)^{2.65}

The quality rules for the development of Auchan-branded products set out specific and detailed requirements covering all stages of the product life cycle, from raw materials to shelf display. In particular, they define the following:

- Regulatory compliance standards — Products must comply with local and European regulations, particularly regarding food safety, labelling and traceability;
- Precise specifications for each product — Each product has a specification that sets out the ingredients, nutritional values, allergens and expected organoleptic or technical characteristics;
- Rigorous controls — Before their launch, the products are subjected to consumer panels, laboratory tests and compliance checks to guarantee their perceived quality, safety and suitability in relation to market expectations;
- Ongoing monitoring after the product has been put on the shelves - Regular audits and tests are carried out to ensure that products maintain their quality and safety throughout their commercial life.

These rules aim to manage and mitigate the regulatory and reputational risks incurred by the marketing of products that do not comply with consumer health and safety regulations (S4-08-RI), as well as to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that can lead to or further the development of obesity and diabetes (S4-07-IN).

This policy is based on several complementary mechanisms to ensure that the Rules are correctly implemented and complied with:

- Annual Key Performance Indicators (KPIs): each subsidiary is required to record and monitor specific data reflecting the requirements of the Rules. These indicators are used to assess product quality, regulatory compliance and consumer satisfaction.
- Internal control: regular inspections, consumer panels and laboratory tests are carried out to check that products comply with the specifications set out in the specifications, as well as their positioning in terms of quality.
- Internal and external audits: audits of suppliers and production sites are carried out to assess their ability to comply with the requirements defined by Auchan. These audits include technical, social and environmental controls.
- Periodic review of specifications: product specifications are reviewed at least every three years or whenever a major change is required.
- Customer complaints management: a structured system for collecting and analysing consumer feedback. The results are used to improve product quality and associated processes.^{2.65.a}

The quality rules which apply to the development of Auchan-branded products apply to all food and non-food products developed and marketed under Auchan's brands and its affiliated brands (Pouce, Actuel, In Extenso, Qilive, Cosmia, etc.), in all countries where the company operates.^{2.65.b}

When the policy is being drafted, the interests of stakeholders, and particularly those of consumers, are taken into consideration in order to meet their priority expectations in terms of product quality, safety and satisfaction.

Assessing consumer satisfaction through panels is a key principle, as is regular product control.^{2.65.e}

The Rules are distributed to the teams in the Product and Quality departments, who are responsible for implementing them. They are also incorporated into contracts with the suppliers and subcontractors concerned.^{2.65.f}

— Policy on controversial substances (S4-AR-03-PO)^{2.65}

In addition to the regulatory requirements, this Auchan Retail policy, established in 2017 and regularly updated since, defines a list of controversial substances whose use in the composition of Auchan brand food products is, depending on the case, purely and simply banned by the company or to be avoided wherever possible. By the end of 2025, this list will include 71 substances, 40 of which will be banned (ingredients derived from GMOs, ionised ingredients, uncertified palm oil that may be linked to deforestation, azo dyes, etc.) and 31 to be restricted to what is strictly necessary (certain dyes, fructose, etc.).

This policy aims to manage and mitigate the regulatory and reputational risks incurred by products being placed on the market that do not comply with consumer health and safety regulations (S4-08-RI), based on internal criteria that are more stringent than current regulatory requirements. As a result, the company may classify certain products that comply with European regulations as controversial, and it may exclude from production or marketing. It also aims to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that may further the development of obesity and diabetes (S4-07-IN)

The absence of these substances is monitored through supplier specifications, which incorporate the requirements of the policy, as well as internal audits to assess compliance throughout the value chain.

Scientific and regulatory monitoring is also maintained to update the list of prohibited substances or those to be avoided at Auchan Retail according to developments and new knowledge. In the event of any non-compliance being detected, investigations and corrective measures are put in place to resolve the discrepancies identified.^{2.65.a}

The policy applies to all Auchan-branded food products in all countries where the company's retail activities are located. It includes extended requirements for certain, specific sectors (fisheries, palm oil, wood).^{2.65.b}

In developing this policy, particular attention was paid to the interests of key stakeholders, including consumers and suppliers.

For consumers, the policy aims to meet health and safety expectations by excluding or limiting the use of controversial substances. These choices also aim to strengthen consumer confidence in Auchan-brand products.

For suppliers, the policy establishes clear and applicable requirements, enabling them to better plan for and align their production practices with Auchan's ambitions. By defining a precise list of banned substances or substances to be avoided, the policy encourages structured and effective collaboration between the partners.^{2.65.e}

The policy is distributed to the Product and Quality Department teams responsible for implementing it. It is also incorporated into contracts with the suppliers and subcontractors concerned.^{2.65.f}

— Quality Crisis Management Procedure (S4-AR-04-PO)^{2.65}

This procedure defines the protocol to be followed in the event of an incident associated with a product likely to threaten the safety of consumers and end-users of the company's retail activity, tarnish the company's image or cause a malfunction. This protocol is structured into several stages: initial report, crisis management with data collection, rapid decision on product withdrawal or recall, internal and external communication, and then the monitoring of corrective actions. It includes coordination between local and international teams to ensure a rapid response, especially using emergency lists (*Blue and Red lists*) to inform those in charge and ensure that decisions are implemented effectively. It also provides for employee training to enhance reactivity and compliance in crisis situations.

This policy aims to manage and mitigate the regulatory and reputational risks incurred by the marketing of products that do not comply with consumer health and safety regulations (S4-08-RI) as well as to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that can lead to or further the development of obesity and diabetes (S4-07-IN). (S4-07-IN)

It is based on monitoring its application and efficacy in all of the subsidiaries concerned. This is monitored by checks to ensure that procedures are properly implemented and followed, and that warning and communication systems are working as intended. It also covers the ability of local teams to identify and manage incidents, and to meet deadlines and requirements, such as withdrawing or recalling products within 24 hours.^{2.65.a}

The procedure applies to product crises in all countries where the company's retail activity operates.^{2.65.b}

In developing this crisis management policy, particular attention has been paid to the interests of key stakeholders, including consumers, workforce and business partners. For consumers, the process aims to ensure a rapid and appropriate response in the event of a quality problem, in order to preserve their safety and confidence in the products. Employees, who are involved in implementing the process, are given clear guidelines and structured communication to manage crises effectively. Finally, commercial partners are integrated into the system through precise contractual requirements, guaranteeing effective coordination in the event of an incident.^{2.65.e}

The procedure is distributed to the Quality Departments of all the retail activity units. Their teams are made aware and trained in crisis management.^{2.65.f}

— **Policy on minimum quality standards for in-store controls (S4-AR-05-PO)^{2.65}**

This policy defines the minimum quality requirements for in-store product checks in order to ensure compliance with safety and conformity standards. The main goals are product safety and compliance with Auchan Retail quality standards. The policy includes procedures for checking the quality of products and the cleanliness of sales areas, as well as protocols for withdrawing non-compliant products.

This policy aims to manage and mitigate the regulatory and reputational risks incurred by the marketing of products that do not comply with consumer health and safety regulations (S4-08-RI) as well as to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that can lead to or further the development of obesity and diabetes. (S4-07-IN)

It is based mainly on health and safety audits, which may be planned or unannounced, to assess compliance with minimum quality controls in Auchan stores. An internal checklist is used to standardise assessments and identify any discrepancies or non-compliances. This system provides consistent verification of product sales conditions and contributes to the continuous improvement of practices.^{2.65.a}

The policy applies to the in-store operations of all the company's retail subsidiaries for all the food or non-food products available on the shelves. It excludes products for which compliance is not directly controlled in-store (e.g. products in warehouses that are not on display).^{2.65.b}

The policy aims to meet the expectations of key stakeholders, first and foremost consumers, by guaranteeing conditions of sale that safeguard their safety and ensure their satisfaction. Store staff are also taken into account, thanks to clear guidelines and standardised tools that make it easier to apply the controls. Finally, the regulatory authorities are integrated into the audit framework, which respects local requirements while aligning with the standards defined by the company.^{2.65.e}

The policy is communicated to in-store teams and workforce responsible for quality via training and detailed in-store protocols. Checks are integrated into the verification routines of the teams in the field.^{2.65.f}

— **Policy on minimum requirements for suppliers (S4-AR-06-PO)^{2.65}**

The policy sets out the minimum criteria for qualifying and monitoring suppliers to the company's retail activity. It covers the technical, social and environmental aspects of their production sites. It aims to mitigate supplier risks, guarantee product safety and quality, and promote responsible production practices. It includes on-site audits, an assessment of suppliers' production standards and regular checks to ensure compliance with the company's quality standards.

This policy aims to manage and mitigate the regulatory and reputational risks incurred by the marketing of products that do not comply with consumer health and safety regulations (S4-08-RI) as well as to reduce the potential negative impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemical substances, or products of poor nutritional quality that can lead to or further the development of obesity and diabetes (S4-07-IN). (S4-07-IN)

The qualification of suppliers is based on compulsory audits prior to any referencing, in compliance with the requirements defined by Auchan Retail. These audits include an assessment of suppliers' compliance with safety, quality and sustainability standards, adapted to the nature of the products and the risks identified (particularly for sensitive products such as perishable goods). Validated audit grids enable the standardisation of controls and ensure consistent monitoring between the various subsidiaries and suppliers. Periodic assessments and additional audits may be carried out to verify ongoing compliance and identify any deviations, with corrective actions to be implemented if necessary.^{2.65.a}

This policy applies to all suppliers of products marketed by Auchan Retail, whatever their geographical origin. Standards are defined according to the production area and may include additional criteria for suppliers of high-risk products (e.g. food products).

When implementing these requirements, particular attention is paid to stakeholders, especially suppliers, to whom the audits provide clear and structured criteria, promoting a common understanding of expectations and contractual obligations.

Regulatory authorities and local partners are also taken into consideration, to ensure that supplier qualification practices are aligned with applicable legal obligations.^{2.65.e}

The policy is communicated to future suppliers during the qualification phase and then incorporated into the contracts signed with them by Auchan Retail. It is also made available to company workforce responsible for controlling suppliers. Training is also provided for these workforce.^{2.65.f}

2. Policies relating to the reliability and quality of information for end consumers

Auchan Retail relies on the Internal Quality Guidelines (**S4-AR-01-PO**) and the Quality Rules for the development of Auchan-branded products (**S4-AR-02-PO**), presented in the previous paragraph. These policies define the framework applicable to the development and marketing of Auchan-branded products, particularly in terms of regulatory compliance, labelling and product specifications. They are associated with the management of the actual short-term regulatory and reputational risks in the event of insufficient or misleading product information (S4-04-RI), as well as with the limitation of the potential short-term negative impact on the ability of consumers to make an informed choice (S4-03-IN).^{2.65.a}

3. Privacy and personal data protection policies

In the course of their activities, Auchan Retail subsidiaries may be required to process personal data concerning, in particular, customers, workforce, applicants for employment with the company, suppliers and subcontractors.

Aware of the responsibility inherent in managing this data and the paramount importance of protecting privacy, especially that of its consumers and end users, Auchan Retail has put in place a robust framework to ensure rigorous levels of protection and compliance with regulatory requirements, including the General Data Protection Regulation (GDPR)

Within this context, the Cybersecurity Policy (**S4-AR-08-PO**) defines Auchan Retail's overall posture and strategic orientations in terms of cyber-risk management, aimed at limiting the risks of data theft, information leaks and system disruptions, while protecting the right to privacy of consumers and end-users. In parallel, the Personal Data Protection Policy (**S4-AR-09-PO**) formalises Auchan Retail's commitment to ensuring the responsible management of third-party personal data, in strict compliance with the GDPR, covering key aspects such as consent management, data retention and control of subcontractors, in order to guarantee a high level of compliance and security. These two policies are the pillars of our commitment to protecting the privacy and data of all our stakeholders.

These two policies aim to manage and mitigate regulatory and reputational risks in the event of a violation of consumer and end-user privacy associated with unlawful use of their personal data (S4-02-RI), as well as to reduce any actual impact on consumer and end-user privacy rights in the event of unlawful use of their personal data (S4-01-IN).^{2.65.a}

— Cybersecurity Policy (S4-AR-08-PO)^{2.65}

This cybersecurity policy, which applies to all the company's subsidiaries^{2.65.b}, defines the company's overall approach and strategic orientations in terms of managing cyber-risks. It uses on technological resources, employee training and the supervision of external partners to limit the risks of data theft, information leakage and system disruption. This also includes compliance with PCI-DSS standards.

The implementation of the policy is monitored by the Auchan Retail Cybersecurity Risk Management Coordination Committee to which the Cybersecurity Committees of its subsidiaries report twice a year.^{2.65.a}

Auchan Retail's Director of Cybersecurity is responsible for implementing the policy. It is supported in this by the Cybersecurity Risk Management Coordination Committee.^{2.65.c}

When developing and updating its cyber security policy, Auchan Retail takes into account the interests of key stakeholders, including consumers, workforce and business partners. In particular, the policy aims to protect consumers' personal data, guarantee the continuity of digital services and prevent any incident that could damage their experience or confidence.^{2.65.e}

The policy is documented and disseminated to the workforce of Auchan Retail International and to the executive management of each subsidiary through appropriate internal channels, such as communication platforms, information sessions or written materials, in order to facilitate consultation and understanding.^{2.65.f}

— Personal Data Protection Policy (S4-AR-09-PO)^{2.65}

Auchan Retail is aware of the challenges of protecting privacy and ensures that its workforce understand and comply with the regulations in force, in particular the GDPR (General Data Protection Regulation)

Auchan Retail has put in place various logistical, communication and training tools to ensure compliance with GDPR-aligned personal data management (see paragraph 4.4.5). of this section, "data protection" paragraph)

The company's personal data protection policy, which aims to ensure responsible management of the personal data of third parties, in accordance with the applicable regulations, in particular the GDPR. It covers all aspects of personal data protection, in particular the management of consent, data retention and the monitoring of subcontractors to ensure a high level of compliance and data security. It is based on rigorous governance, backed by the advice of local Data Protection Officer (DPO) teams and dedicated tools for centralising the management of personal data.

The policy includes a permanent monitoring and control system to ensure that the internal rules are effectively applied, to detect any incidents quickly and to measure the performance of the systems deployed. This continuous monitoring process allows us to adjust and improve our practices on an ongoing basis, thereby ensuring enhanced protection of personal data and a tailored response to regulatory requirements.^{2.65.a}

The policy applies to the personal data of all internal and external stakeholders in the company's retail activity, in all the countries in which it operates.^{2.65.b}

The Deputy CEO of Auchan Retail International is responsible for implementing the personal data protection policy. To achieve this, it is supported by a team of DPOs in each EU member country, as well as by data protection officers in countries outside the EU.^{2.65.c}

In drawing up the policy, the company endeavours to ensure that it actually enforces respect for the rights of stakeholders as stipulated in the GDPR (access, rectification, deletion).^{2.65.e}

The policy is posted on the company's intranet site and on the Auchan Data Privacy platform, giving workforce involved in personal data processing projects centralised access to the relevant compliance requirements. To raise awareness of personal data protection throughout the company, training courses and reminders are regularly organised, particularly for European Personal Data Protection Day.^{2.65.f}

In addition to cybersecurity and personal data protection policies, the company applies defined remedial mechanisms in the event of an incident involving personal data. These mechanisms include:

- Immediate activation of internal incident management procedures;
- Technical and organisational analysis to identify the root cause of the problem;
- Implementation of appropriate corrective measures (tighter controls, system updates, access restrictions, etc.);
- Notification, where required, to the competent authorities and data subjects in accordance with the GDPR;
- Post-incident reviews to improve and update prevention measures.

4. Policies relating to consumer safety and safety in operated or managed infrastructures:

Auchan Retail has not formalised a specific policy on infrastructure security. Material impacts relating to the safety of consumers and end-users on sites operated or managed by the company are managed through a structured system covering regulatory compliance, operational monitoring and incident management.

Local and international teams apply standardised risk assessment procedures, including:

- Periodic audits to ensure compliance with applicable safety standards,
- Regular inspections of the condition of infrastructure, reporting and safety equipment,
- Ongoing training for site safety teams,
- the implementation of technological solutions for remote monitoring and intervention.

Incidents and dangerous situations are systematically analysed to identify the causes, reinforce preventative measures and adapt protocols. In the event of proven non-compliance, corrective measures are implemented without delay to guarantee the safety of visitors and the continuity of operations.

These mechanisms help to reduce potential negative impacts (S4-05-IN) and regulatory and reputational risks (S4-06-RI).

5. Policies relating to social inclusion, including access to products, services and infrastructure, as well as non-discrimination.

1. Internal systems for non-discrimination and accessibility

Although the company does not have an internal policy dedicated to non-discrimination towards consumers, its activities are conducted in strict compliance with the applicable legal and regulatory requirements, in particular those relating to the accessibility of establishments open to the public.

In this context, the company implements the following:

- operational improvements in stores and shopping centres to ensure accessibility for people with disabilities (aisle widths, access ramps, adapted signage, accessible checkouts),
- Regular audits carried out by external bodies or safety commissions, to certify compliance and identify areas for improvement;
- Local coordination with the authorities and specialist associations to keep pace with regulatory and societal developments;
- Systematic consideration of accessibility when designing, renovating or converting managed spaces.
- These measures prevent and mitigate the risks associated with non-compliance with accessibility obligations (S4-09-RI) and help to reduce the potential impact on the experience of the consumers concerned.^{2.65.a}

2. Consumer access to products and services

The Internal Quality Guidelines (S4-AR-01-PO)^{2.65} and Quality rules for the development of Auchan-branded products (S2-AR-02-PO)^{2.65} policies described in the "Product Safety and Quality" section also contribute to providing fair and responsible access to products and services:

- Adapting Auchan's branded food ranges to meet the diversity of dietary needs.
- Developing the Filieres Auchan Grow the Good;
- Anti-waste actions;
- Greater nutritional transparency and product information.

Auchan Retail's after-sales service policy (S4-AR-07-PO) is a system that enables consumers to:

- Sustainably access to products;
- Assert their rights;
- Obtain an exchange/refund;
- Avoid loss of use due to a defective product.

These three policies make it possible to mitigate reputational risk in the event of an offer perceived as not aligned with consumer expectations in terms of responsible consumption (S4-10-RI).^{2.65.a}

— After-sales Service Policy (S4-AR-07-PO)^{2.65}

Auchan Retail's after-sales service policy aims to ensure a high level of customer satisfaction through a comprehensive support system covering both Auchan- and national-brand products. In particular, it provides for a high level of repair, reimbursement or replacement of products according to the applicable warranties, as well as the management of the required spare parts. The main components of the after-sales service process include taking reparability criteria into account during product development, analysing the associated costs, ensuring the availability of parts, and the handling of non-repairable or economically unviable products.

Implementation monitoring is based on dedicated mechanisms, including:

- After-sales service contracts clearly specifying the responsibilities of suppliers regarding repairs, refunds or warranty buybacks or financial compensation.
- Monthly monitoring of after-sales costs and performance for the implementation of continuous improvement plans including repairable and non-repairable products using tools such as Revers.io or Power BI solutions.
- Monitoring compliance with local regulatory obligations such as the French AGECE law or the reparability index.^{2.65.a}

The policy applies to all Auchan-brand and national-brand products marketed by the company's retail activity in all countries where it operates.^{2.65.b}

Overall responsibility for policy implementation lies with the Auchan Retail Product Department. Its operational deployment is done by the after-sales service managers of the subsidiaries in coordination with the store teams and external partners.^{2.65.c}

The development and implementation of the policy takes into account the expectations of key stakeholders. Consumers are placed at the centre of the system in order to provide, as quickly as possible, a reliable and transparent experience in the event of a breakdown or product problem. This includes the standardisation of repair, refund or exchange processes, as well as compliance with applicable regulations on durability and reparability.

Suppliers also play an essential role: their contracts set out the terms and conditions regarding accountability for repairs, associated costs or warranty buy-backs, guaranteeing a clear division of responsibilities and facilitating efficient management of after-sales commitments.^{2.65.e}

The policy is made available to the internal teams concerned *via* dedicated operational support and information systems (including after-sales service tools and associated contractual documentation). Consumers access relevant after-sales information through the usual customer information channels (stores, product support, customer service), in accordance with local regulatory requirements on transparency and consumer rights.^{2.65.f}

4.4.2.2 Strategic human rights commitments relating to consumers and end users ^{S4.16}

— Respect for human rights and interaction with consumers and end users ^{S4.16.A; S4.16.B}

Auchan Retail is likely to have actual or potential impacts on consumers and end-users, particularly in terms of product safety, information, protection of privacy and access to products and services.

To this end, the company has put in place a set of policies, rules, procedures and operational mechanisms designed to contribute to respect for the fundamental rights of consumers and end users, within the framework of the applicable regulations and the scope of its activities.

The following guidelines structure the company's approach to human rights issues concerning consumers and end-users:

• Access to products and services and taking accessibility into account

As part of its activities, the company incorporates considerations relating to the accessibility and safety of sales areas, particularly for people with disabilities. These measures are designed to promote the widest possible access to retail products and services, while complying with applicable regulatory requirements.

• Protection of privacy and personal data

The company applies organisational and technical measures to protect the personal data of consumers and end-users, in accordance with the applicable regulatory frameworks. Cybersecurity measures are deployed to limit the risks of unauthorised access, loss or unlawful use of personal data.

• Vigilance systems

Issues relating to consumers and end-users are taken into account as part of the Group's Vigilance Plan, which includes mechanisms for identifying and assessing potential negative impacts, as well as mechanisms for reporting situations that may infringe the rights of consumers and end-users. When situations are identified, appropriate measures can be implemented depending on the circumstances.

— Interaction with consumers and end users ^{S4.16.B}

As part of its activities, the company establishes ways of interacting with consumers and end-users that help to take account of their expectations and concerns, particularly in relation to safety, information and accessibility.

These interactions take on the following forms:

• Information and transparency

The company distributes information about its products and services through a variety of channels, including labelling, in-store media and digital tools. Information and awareness campaigns can also be carried out on certain subjects, such as nutrition, product safety or sustainability.

• Consideration of vulnerable situations

The Group's retail activity recognises that some consumers may experience particular difficulties in accessing information or services. To this end, communication formats and customer pathways may be adapted where appropriate to facilitate access to products and services.

• Dialogue systems

In addition to the usual feedback channels (customer service, questionnaires, digital tools), companies can use panels or targeted surveys to gather consumer feedback. The lessons learnt from these systems can be taken into account in the development of practices, offers or information systems, depending on the areas concerned.

— Measures to remedy impacts on human rights ^{S4.16.C}

When a negative impact on consumers and end-users is identified within the context of the company's activities, existing mechanisms can be mobilised to limit the consequences of this impact and address its causes, in compliance with the applicable frameworks.

These systems include, but are not limited to:

• Product incident management

Incident and crisis management procedures have been defined so that, where necessary, products can be withdrawn or recalled, corrective information disseminated and appropriate measures implemented to protect consumers.

• Handling complaints and reports

Complaints handling mechanisms so that consumers can report situations or non-compliances. These mechanisms are designed to analyse reported situations and, where appropriate, implement corrective measures such as reimbursements, product replacements or operational adjustments.

• Incidents relating to personal data

In the event of an incident involving personal data, specific procedures are activated to contain the incident, analyse its causes and implement corrective measures, in accordance with applicable regulatory requirements.

• Warning systems

An report line is available to report situations that could affect consumers or end users. The reports received are processed in a structured manner, in accordance with the applicable procedures.

4.4.2.3 Alignment of consumer and end-user policies with relevant internationally recognised instruments ^{S4.17}

– How policies are aligned with international instruments

The company's policies have been developed independently of any explicit alignment with specific international instruments, whilst aiming to meet regulatory requirements and expectations in terms of respect for the rights of consumers and end-users.

– Cases of non-compliance with the principles of international instruments

During the 2025 financial year, Auchan Retail recorded two cybersecurity incidents likely to have resulted in unauthorised access to some personal customer data, and which constituted cases of one-off non-alignment with the principles relating to the protection of consumers and end-users set out in the international reference instruments, including the OECD guidelines.

The first incident, which occurred in August 2025 in France, concerned an internal application used to manage customer orders in store. Unauthorised access to the consultation of customer data was identified. A complaint was lodged relating to the incident. The competent authorities for the protection of personal data were informed within the required timeframe and the company is cooperating fully with the authorities as part of the ongoing investigations. The second incident, detected in December 2025 in Spain at Alcampo, was the result of a *credential stuffing* attack targeting the customer mobile app. This attack was based on the use of authentication data previously compromised outside the company's systems. The national data protection authorities were notified and the analyses carried out have not revealed the exploitation of a technical flaw specific to Alcampo's systems. In both cases, no bank details, passwords in clear text or confidential codes were compromised according to the analysis available to date. The potentially affected individuals have been informed in accordance with applicable regulatory requirements.

Following these incidents, Auchan Retail improved its security measures, including by deploying or extending the multi-factor authentication (MFA), tightening access policies and implementing additional detection controls. These measures are part of an overall plan to enhance the cybersecurity that is currently being rolled out across the company.

4.4.3 [S4-2] Process for engaging with consumers and end-users about impacts

Auchan Retail maintains an ongoing dialogue with consumers and end-users of its activities, particularly with regard to the protection of personal data, access to information, health and safety.

4.4.3.1 How the interests and views of consumers and end-users inform decisions or activities to manage actual and potential impacts on these consumers and end-users ^{S4.20}

Consumer and end-user opinions enable the company to identify potential or actual negative or positive impacts, and then to take preventative and corrective measures.

- In terms of personal data protection, consumers' and end-users' concerns about cybersecurity risks, personal data leaks and potential system vulnerabilities are prompting companies to strengthen their protection measures.
- In terms of access to high-quality information, consumer interests and views (moving towards more responsible consumption, transparency of information, labelling characteristics, etc.) have led the company to rethink the clarity of product information so that consumers can make more informed choices that are better suited to their needs.
- In terms of health and safety, the concerns of consumers and end-users (incidents in stores, products of variable quality, etc.) are prompting the company to improve risk prevention (adjustments to property infrastructures, store layout and equipment, increased staff safety training, product withdrawals, tighter quality controls, etc.).

4.4.3.2 Dialogue with consumers and end users ^{S4.20.A+S4.20.B+S4.20.D}

Auchan Retail is establishing a structured dialogue with consumers and end-users in order to better understand their expectations, concerns and needs, whilst evaluating the efficacy of the measures deployed. This approach combines direct and indirect interactions, as well as external analyses, to ensure continuous feedback and the ability to adapt to changes.

- **Nature of dialogue and dialogue procedures**

The dialogue is based on:

- **Direct exchanges** - Consumer panels, satisfaction questionnaires, customer opinions collected online or in-store, as well as feedback *via* the after-sales service (SAV). These mechanisms provide immediate data on the perceived quality of products and services, their safety and the clarity of the information transmitted;
- **External analyses** - The company works with specialist research institutes and consumer associations to gain a deeper understanding and insight into collective expectations and needs regarding issues such as health, safety and transparency of information.

- **Frequency and organisation of dialogue**

The dialogue is structured around several modalities:

- **On an ongoing basis:** digital tools such as mobile applications, online customer reviews and social networks enable us to collect impressions and suggestions on an ongoing basis;
- **At specific stages:** consumer panels are used during product development or improvement to assess organoleptic aspects;
- **Periodic studies:** global surveys, carried out by third parties, are used to structure feedback on major themes and guide improvement priorities.

- **Assessing the efficacy of the dialogue**

The efficacy of the dialogue with consumers and end-users is assessed mainly by:

- **Customer panels:** these panels provide targeted feedback on key issues such as health, product safety and information accessibility, helping to identify areas for improvement;
- **Product reviews:** online feedback or *via* apps offer a perspective on the practical problems encountered by consumers, particularly regarding perceived safety or the quality of information provided.

4.4.3.3 Position and most senior role responsible for the operational monitoring of the validity of the dialogue and the consideration of its results ^{S4.20.C}

Operational responsibility for ensuring that dialogue with consumers and end-users takes place, and that the results underpin the company's approach, lies with the Marketing and Brand department.

4.4.3.4 Measures taken to ascertain the views of vulnerable or marginalised consumers and end-users ^{S4.21}

To date, Auchan Retail does not have a formalised process for specifically gathering the views of vulnerable or marginalised consumers and end-users. This lack of a formalised process can be explained by the current prioritisation of initiatives focused on the general accessibility of products, services and infrastructures. These initiatives are designed to meet the needs identified to date, but they are not yet based on a structured dialogue dedicated to these specific groups. ^{S4.22}

4.4.4 [S4-3] Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

4.4.4.1 General approach and process for repairing negative material impacts

S4.25.A54.25.A.2 - B+S4.25.A.3

The company has adopted a six-step approach to remedy any negative material impact on consumers and end-users as a result of its activities.

1. Identification and recognition of negative impacts: Auchan Retail implements monitoring and detection systems (customer feedback, after-sales service complaints, reports *via* the alert system, product reviews and interactions on mobile applications), as well as incident analysis systems, as soon as an impact is detected, to understand its causes and scope, by consulting internal processes and suppliers, and verifying product information.
2. Communication with affected stakeholders: Auchan Retail strives to quickly inform consumers affected by the impact, through various channels (in-store announcements, website notifications, messages *via* mobile applications, etc.), and encourages an open dialogue with consumers, who can ask questions, obtain clear answers, and benefit from the help and support of customer service in their dealings.
3. Implementation of corrective measures: immediate action is taken, depending on the nature of the impact (withdrawal of products, correction of information, adjustment of operating practices to prevent further damage, etc.); in cases whereby the impact is linked to product quality, the retail crisis management process may also be triggered. It includes:
 - An alert *via* the "Blue List" an emergency directory of key contacts in each subsidiary, responsible for informing and coordinating actions with the national teams;
- Decisions made in collaboration with the national teams to ensure product safety (withdrawal, recall or suspension of orders);
- Communication with consumers, including blocking products at the checkout and providing information in line with regulatory requirements;
- Systematic debriefing to evaluate and adjust the process in line with the lessons learned.
4. Redress and compensation: tailored solutions are offered, depending on the situation, to meet consumers' expectations (compensation, refunds, product exchanges or specific offers), and redress procedures are designed to be clear and accessible to facilitate the steps taken by the customers concerned.
5. Preventing recurrence: following an incident, the relevant internal policies and procedures may be reviewed and updated to incorporate the lessons learned and improve preventive measures; training sessions can be organised to raise staff awareness of the issues identified and the good practices to be adopted in order to prevent future negative impacts.
6. Monitoring and evaluating the efficacy of corrective measures: once a corrective solution has been implemented, the company uses indicators to evaluate its efficacy (data from customer complaints, satisfaction surveys and sales results, etc.); audits can also be carried out to check that corrective measures are being applied correctly, supplemented by an efficacy report to document the results and determine whether the measures have achieved the objectives set.

4.4.4.2 Specific communication channels for consumer and user concerns ^{S4.25.B}

Auchan Retail offers a number of specific ways for consumers to share their concerns or needs directly or ask for them to be addressed:

- Customer service accessible by telephone, online *via* the website or mobile app, and in-store;
- Regular post-purchase satisfaction surveys, giving customers a way to report any problems they have encountered;
- Retail social networks where customers can share their feedback;
- An ethics reporting system, through which non-compliant practices or worrying behaviour can be reported confidentially.

4.4.4.3 Processes encouraging or requiring the provision of these channels as part of the company's business relationships ^{S4.25.C}

Auchan Retail encourages the use of its ethical reporting system to enable its suppliers to report any concerns relating to consumer rights or commercial relations. This system is set out in the Commercial Code of Ethics, which is given to all suppliers.

4.4.4.4 How the company tracks issues raised and ensures the efficacy of channels ^{S4.25.D}

In order to monitor and track the issues handled and measure the efficacy of its reporting channels for consumers and end users, the company implements the following measures:

- Tracking consumer and user feedback *via* customer service, an essential channel for feedback. Recurring issues identified on the basis of this feedback are monitored in order to adjust responses or implement the necessary actions. The accessibility and suitability of customer services in line with users' needs and expectations are regularly assessed to guarantee its efficacy;
- with regard to the warning system, see Section 5.1.2.3. the "Reporting concerns, investigations and whistleblower protection" of this sustainability statement.

4.4.4.5 Consumer knowledge and confidence in these channels ^{S4.26}

Feedback channels for consumers and end-users are varied and designed for optimum accessibility. Customer services are the main point of contact and can be contacted *via* the address given on product packaging, contact forms available on e-commerce sites, and interactive chatbots offering fast, tailored assistance. These systems are used to collect feedback, answer questions and deal with consumer concerns, both for products purchased in-store and on online platforms.

In addition, the ethics reporting system, which can be accessed *via* the company's corporate website, provides an additional means of reporting ethical concerns or human rights abuse and violations.

Auchan Retail has adopted a whistleblower protection system, which is set out in section 5.1.2.3., aiming to protect consumers who use reporting structures, ensuring confidentiality and impartial management of their concerns. With regard to other reporting channels, such as in-store customer services or online contact forms, the company also takes care to protect people who have expressed concerns, although the specific arrangements may vary depending on the channel used.

4.4.5 [S4-4] Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of these actions

The company deploys a coherent set of actions designed to prevent, mitigate and remedy the material impacts identified. These actions operationalise the policies presented in paragraph 4.4.2 and cover all the material sub-themes relating to consumers and end users.^{S4-2; ESRs 2.26}

1. Actions relating to the health, safety and quality of marketed products

The actions presented below, as well as the "Development of the Filieres Auchan Grow the Good (S4-AR-05-AC)" and "Diversification of the Auchan-brand product offer (S4-AR-06-AC)" actions presented in paragraph 5. Actions relating to social inclusion, including non-discrimination and access to products, services and infrastructure, aim to prevent the actual long-term regulatory and reputational risks if products are marketed that do not comply with regulations relating to consumer health and safety (S4-08-RI), as well as to reduce the potential negative short-term impact on consumer health in the event of the distribution of food products containing pathogens, toxins or harmful and/or carcinogenic chemicals, or products of poor nutritional quality that promote obesity and diabetes (S4-07-RI)^{2.46.2 - 5}

— Supplier assessment and control (S4-AR-SMR-001)^{2.68}

As part of its policy regarding minimum supplier requirements (S4-AR-06-PO), Auchan Retail aims to ensure the safety and compliance of Auchan-brand products. The safety and conformity of Auchan-brand products is ensured by:

- Supplier selection aimed at minimising quality, environmental and social risks by geographic region through strict supplier listing procedures strict specifications;
- Audits of each production site using Auchan Retail guidelines and/or international standards, including:
 - Quality audits carried out in accordance with standards such as those recognised by the GFSI (Global Food Safety Initiative) and the HACCP (Hazard Analysis and Critical Control Points) principles.
 - Social assessments and audits carried out using internationally recognised methods, as Auchan is a member of the ICS (Initiative for Compliance and Sustainability) and the BSCI (Business Social Compliance Initiative),
 - Environmental assessments carried out according to standards such as those of the ICS;
- Tracking the performance of products and suppliers through regular tests carried out by accredited service providers and technical visits.

The safety and compliance of its production sites are continuously monitored; after an initial audit, all production sites for its products are regularly audited by qualified Auchan Retail workforce or, more generally, by independent third-party auditors in accordance with internationally recognised standards and within the framework of the GFSI, in order to guarantee the application of high standards in terms of food and operational safety.

The application of these procedures is regularly monitored by the Group's Internal Audit department.

Finally, to guarantee the safety and quality of its products, Auchan Retail supplements the controls carried out by its manufacturers with an annual internal control plan that includes physical-chemical analyses and, depending on the nature of the products, in-depth microbiological analyses. Its products also regularly undergo organoleptic tests, which are carried out by consumer panels to ensure that they meet not only safety requirements but also expectations in terms of taste, texture and appearance.^{2.68.a-b}

The action is based on operational expenditures (OpEx) for audits and site visits, as well as capital expenditures (CapEx) for inspection equipment.^{2.69.a}

— In-store quality control process (S4-AR-10-AC)^{2.68}

As part of its policy on minimum quality standards for in-store controls (S4-AR-05-PO), Auchan Retail is deploying an in-store quality control process. The main goal of this ongoing process^{2.68.c} is to manage and mitigate risks.

Auchan Retail ensures food quality in stores and throughout the internal supply chain by requiring all subsidiaries to:

- Have a sanitary control plan or HACCP for all Auchan stores and internal logistics;
- Train Auchan employees working throughout the supply chain in food safety and food quality requirements;
- Assess all the subsidiaries' points of sale according to a single procedure using the FSQS international inspection standard;
- Monitor the hygiene and safety of Auchan-brand products and "artisan" products (manufactured in stores) by taking regular samples of products in store for microbiological and physical-chemical analysis;

These processes incorporate:

- Rigorous monitoring, including the analysis of any deviations;
- Implementation of corrective action plans;
- Centralised reporting at national and international level;
- Continuous updating of assessment guidelines.
- Tracking of specific indicators.

The performance of these systems is measured by the average audit score, thereby improving the quality and security of our infrastructure for customers and employees.^(2.68.a-b-d)

— Warehouse crisis management process (S4-AR-15-AC)^{2.68}

Auchan has long had a crisis management system in place, whether the cause is customer complaints, non-compliant analyses, or requests from suppliers or the authorities. The aim of this system is to continuously improve customer satisfaction, prevent safety and quality risks, and improve reaction times to non-conformities.^{2.68.a} It meets the objectives of Auchan Retail's quality crisis management procedure (S4-AR-05-PO)^{2.65-s}

This procedure applies to all the products marketed by Auchan Retail (hypermarkets, supermarkets, e-commerce; drives, warehouses) in all countries where the company operates.^{2.68.b}

This system, which has been improved since 2023 by the enhanced management of customer quality indicators, should make it possible to:

- withdraw a product anywhere in the world;
- have warning systems;
- contact customers immediately in the event of a health risk;

This system is permanent and is monitored on an ongoing basis.^{2.68.c} Quarterly reporting is carried out with an annual review of targets and performance.^{2.68.e}

2. Actions relating to the reliability and quality of information provided to end consumers

Auchan Retail offers a healthy, high-quality food range that combines safety, taste pleasure and nutritional balance. One of the company's actions focuses on informing and raising awareness among consumers to help them move towards a more responsible diet.

As part of its Internal Quality Guidelines (S4-AR-01-PO)^{2.65.a}, Auchan Retail is implementing two actions:

- Deployment of the Nutri-Score label on Auchan-brand food products (S4-AR-01-AC)
- ORIGIN'INFO transparency (S4-AR-12-AC)

These two permanent actions^{2.68.c} aim to manage and mitigate the actual regulatory and reputational risks, in the short term, in the event of insufficient or misleading information on Auchan-branded products (S4-04-RI) as well as to reduce the potential negative impact, in the short term, on the consumer's ability to make an informed choice in the event of insufficient or misleading information about Auchan-branded products. (S4-03-IN)^{2.46.2-5}

— Deployment of the Nutri-Score label on Auchan-brand food products (S4-AR-01-AC)^{2.68}

Auchan Retail is implementing the deployment of Nutri-Score on all of its Auchan-brand food products in addition to the regulatory nutritional information. The aim of this visual labelling system, which classifies products on a scale from A to E according to their nutritional quality, is to make it easier for consumers to understand and reduce the risk of insufficient or misleading information, so that they can make informed choices. Through this approach, the company is promoting the adoption of more balanced eating habits and is committed to limiting the potential negative impact on health associated with the consumption of products of poor nutritional quality, particularly in terms of preventing obesity and diabetes. The Nutri-Score is applied to all Auchan-branded products in France, Spain, Portugal and Poland. In 2025,^{2.68.e} Auchan Retail's policy is to guarantee a Nutri-Score equivalent or superior to that of the market leaders for all its own-brand products. If this objective is not achieved for a product, the company systematically revises its nutritional profile with a view to improving its classification and reaching the required level.^{2.68.a-b}

— ORIGIN'INFO transparency (S4-AR-12-AC)^{2.68}

Auchan Retail is gradually increasing transparency regarding the origin of ingredients and the place of manufacture of its own-brand products, as a key action in its corporate policy. At the end of 2024, the rollout was launched for a large-scale trial of the Origin'Info logo on packaging in France, complemented by increased use of official labels such as PGIs and PDOs, the inclusion of detailed information in ingredient lists and enhanced communication on origin directly on packaging, while guaranteeing the systematic presence of the country of manufacture. The aim of this approach is to achieve tangible results: to significantly improve transparency for consumers, boost their confidence in Auchan products and make it easier for them to make informed purchasing choices. This initiative makes a direct contribution to the company's goals of promoting more responsible consumption, strengthening customer relations through trust and promoting quality products. The initial scope covers all Auchan-branded products marketed in France, with a view to future international expansion. The success of this action relies on the involvement of key stakeholders including internal Quality, CSR and Marketing teams as well as Private Label suppliers and consumers, who are integral to this ambition.^{2.68.a-b}

In 2025, Origin'Info will be informing consumers about the origin of 99 products in store and around 1,300 products online.^{2.68.e}

3. Actions to protect privacy and personal data

Auchan Retail has put in place various logistical, communication and training tools to ensure IT security within the company and the compliance of personal data management with the GDPR:

- Implementation of IT security measures within the company (**S4-AR-CYBER-01-AC**)
- GDPR training for workforce (**S4-AR-DATA-002**)
- Rollout of the Data Privacy platform (**S4-AR-DATA-003**)

These three ongoing actions^{2.68.c} aim to manage and mitigate the short-term regulatory, economic and reputational risk in the event of a breach of the privacy of consumers and end users related to the unlawful use of their personal data (e.g. computer hacking) (S4-02-RI), as well as to reduce the actual short-term negative impact on the right to privacy of consumers and end users in the event of the unlawful use of their personal data (S4-01-IN)^{2.46,2-5}

— Implementation of information security measures within the company (**S4-AR-CYBER-01-AC**)^{2.68}

As part of its cybersecurity policy (S4-AR-08-PO)^{2.65.a}, Auchan Retail is implementing a permanent action^{2.68.c}, to put in place IT security measures within the company (S4-AR-CYBER-01-AC)^{2.68}

Auchan Retail implements basic IT security measures in all the subsidiaries, including access management, reinforced authentication and the technical protection of equipment. Mandatory *e-learning* courses are provided to all Group employees. These measures cover the common cybersecurity risks and are standardised to provide a consistent basic level of security across the company.

This action contributes directly to the goals of the policy by strengthening IT resilience, protecting sensitive consumer and end-user data and reducing the risk of data violations, in line with regulatory requirements and commitments to security and confidentiality.^{2.68.a-b}

The action is based on operational expenditures (OpEx) related to the monitoring and continuous training of local teams, but also on capital expenditures (CapEx) for the acquisition of security tools and equipment.^{2.69.a}

— GDPR training for workforce (**S4-AR-DATA-002**)^{2.68}

As part of its personal data protection policy (**S4-AR-09-PO**)^{2.65.a}, Auchan Retail has set up a structured and comprehensive programme to raise awareness and train all its workforce in the challenges of personal data protection (GDPR).

The scheme has several components:

- Initial training: A one-hour awareness-raising module is offered to new arrivals.
- Ongoing awareness-raising: Regular in-house events and communications, *via* dedicated posts, are deployed to keep all workforce informed.
- Annual event: A participatory activity is organised every year on the occasion of the European Day for the Protection of Personal Data.

The overall aim of this approach is to raise awareness and provide training for all workforce, with a view to developing a shared and sustainable culture of good practice, compliance and data security. The aim is also to help each employee understand the challenges and responsibilities they face.

This initiative directly contributes to the company's policy by ensuring compliance with regulatory requirements, reducing the risk of data breaches and boosting the confidence of consumers and stakeholders through responsible and secure information management.^{2.68.a-b}

At our head offices in France, all employees are required to undergo GDPR training as soon as they arrive.^{2.68.e}

The action is based on external expenses (OpEx) associated with training/awareness-raising sessions and internal communication.^{2.69.a}

— Deployment of the Data Privacy platform (**S4-AR-DATA-003**)^{2.68}

Auchan Retail set up the "Data Privacy Auchan" platform to optimise and centralise the management of the compliance of its projects with the General Data Protection Regulation (GDPR),

This platform is an essential tool, specifically designed for workforce in charge of projects or handling personal data. It enables them to effectively document and track the various stages of compliance for each initiative, ensuring a consistent and rigorous approach across all the company's subsidiaries.

Deployed on the fourth anniversary of the entry into force of the GDPR, this global solution is available in all the languages of the countries in which Auchan Retail operates in order to improve compliance management on an international scale.^{2.68.a-b}

The deployment of this platform is based on external expenses (OpEx) associated with the management of the platform and capital expenditure (CapEx) for the development and maintenance of the tool.^{2.69.a}

4. Actions relating to consumer safety and in the infrastructures operated or managed

Although Auchan Retail does not have a formal policy dedicated to consumer safety in infrastructures^{S4-1.d}, the management of this issue is based on a set of operational actions integrated into the daily running of stores, managed shopping centres and warehouses accessible to the public. These actions constitute the measures actually implemented to prevent and mitigate potential impacts on consumer safety (S4-05-IN) and the associated regulatory risk (S4-06-RI).

The main leverage points used include the following:

- Regular safety audits (internal and external);
- Operational monitoring of sites (including *through* remote supervision);
- Conducting rounds and local interventions;
- Training for the teams involved;
- Preventative maintenance of critical infrastructure and equipment.

These actions, which are part of the day-to-day management of the sites, are implemented by local stores, technical and safety teams, under the supervision of country management. Their effectiveness is monitored through audits, incident feedback and the resolution of non-compliances, which ensures the continuous improvement of the level of security in the company's infrastructure.

5. Actions relating to social inclusion, including non-discrimination and access to products, services and infrastructure

1. Non-discrimination and accessibility

Auchan Retail does not have a formal policy dedicated to the non-discrimination of consumers, particularly in terms of accessibility for people with disabilities (DP S4-1.d). However, managing this issue relies on a set of practices and operational arrangements integrated into the day-to-day running of stores and shopping centres, helping to ensure the accessibility of sales areas and to mitigate the regulatory risk of not complying with accessibility standards (S4-09-RI).

The main leverage points used include the following:

- Accessibility improvements in circulation areas and service zones;
- Taking accessibility into account during development or renovation projects;
- External controls and audits carried out periodically to verify compliance;
- Local coordination with the relevant authorities and safety committees.

For more than 20 years now, Auchan has also been working to develop specific solutions to make it easier for visually impaired people to be independent at its various points of contact. The company now offers almost 1,200 Auchan products labelled in braille in France — as well as in Portugal, Spain and Romania — with the aim of continuing its commitment to the visually impaired. These initiatives are part of the day-to-day management of accessibility within stores and help to improve the consumer experience for the target groups.

These actions and improvements implemented by the store, and real estate and technical teams under the supervision of the national management teams are regularly monitored through audits, feedback from safety commissions and the resolution of non-conformities in order to provide a level of accessibility that meets regulatory requirements.

2. Access to products and services

As part of its Internal Quality Guidelines, Auchan Retail wishes to adapt the Auchan-brand product offer, in particular to better take into account the expected nutritional qualities and the diversity of eating habits. To achieve this, the company has implemented three actions;

- Developing anti-waste sales (**S4-AR-CEQ-001**)
- Diversification of the Auchan-branded product offer (**S4-AR-06-AC**)
- Developing the Filieres Auchan Grow the Good (**S4-AR-05-AC**)

These three permanent actions^{2.68.c} are aimed at managing and mitigating the actual reputational risk, in the medium term, in the case of a product and service offering perceived by consumers as not aligned with their expectations in terms of responsible consumption (S4-10-RI)^{2.46.2-5}

— Developing anti-waste sales (S4-AR-CEQ-001)^{2.68}

Auchan Retail is progressively rolling out offers at reduced prices on items approaching their use-by date, according to the needs and specific requirements of each point of sale, in all subsidiaries and for all categories of Auchan-brand and national-brand products. These initiatives are paired with actions to raise customer awareness of anti-wasteful procurement, further meeting expectations in terms of responsible consumption. By aligning itself with consumer concerns, this approach, which is in line with Auchan Retail's internal Quality Guidelines, helps to prevent the risk of an offer being perceived as insufficiently respectful of their requirements.^{2.68.a-b}

The action is based on external expenses (OpEx) for in-store signage and logistics, and capital expenditure (CapEx) for fitting out sales areas.^{2.69.a}



— Diversification of the Auchan-brand product range (S4-AR-06-AC)^{2.68}

Auchan Retail is committed to a key action aimed at the selection, design and diversification of healthy, high-quality own-brand products in order to satisfy the varied dietary choices and lifestyles of its consumers. This initiative is taking shape through the development of a broader range of products, including organic farming products, national and local supply chains as well as products without pesticide residues, often enhanced by certifications like the Haute Valeur Environnementale certification in France. To keep up with changes in eating habits, it also offers vegetarian and vegan alternatives as well as specific products to meet particular needs (gluten-free, lactose-free, low-sugar or low-salt). This approach contributes directly to its policy goals by promoting farming practices that are more respectful of the environment and by meeting society's expectations in terms of food diversity and accessibility. The scope of this initiative extends to all Auchan Retail subsidiaries, primarily affecting producers, processors and end consumers, and specifically targeting market segments like the organic product, and vegetarian and vegan alternative segments.^{2.68.a-b}



— **Developing the Filières Auchan Grow the Good (S4-AR-05-AC)^{2.68}**

Auchan Retail has been developing its Filières Auchan Grow the Good for several years now. Through this approach, Auchan Retail aims to contribute to the sustainability of local know-how and activities by working over the long term with producers, breeders and processors that want to promote more responsible food. These filières aim to offer consumers good and healthy products with exemplary traceability that respect the environment and animal welfare.

The development and reinforcement of the Filières Auchan Grow the Good aim to offer consumers food products:

- High-quality;
- Healthy;
- Traceable;
- Environmentally friendly;
- Compliant with animal welfare standards.

This initiative is helping to increase the number of the Filières Auchan Grow the Good within the various Auchan Retail subsidiaries, improve the traceability of food products, strengthen relations with local producers and stakeholders, and ensure the sustainability of local know-how and activities.

Its scope covers all Auchan Retail subsidiaries, as well as producers, breeders, processors and end consumers.

The stakeholders affected include partner producers, breeders and processors, end consumers and the internal workforce (Purchasing, Quality, CSR, Marketing).^{2.68.a-b}

In 2025, Auchan Retail has 1323 Filières Auchan Grow the Good (vs 1,245 in 2024).^{2.68.e}

The action is based on operational expenses (OpEx): a team dedicated to managing the Auchan responsible channel in each subsidiary.^{2.69.a}

4.4.5.2 Actions to prevent, mitigate or correct negative material impacts

The key actions implemented, in progress or planned to prevent, mitigate or correct potential negative impacts on the company's consumers and end users are set out in the tables above. These measures cover aspects such as product security, protection of personal data and accessibility of services.^{54.31.A}

However, cybersecurity incidents, including the one in November 2024 and two others in 2025, led to the immediate implementation of additional corrective and preventive measures in accordance with current regulations. Although these events were managed and dealt with without compromising sensitive data such as banking information, they reinforced the company's focus on data security and digital risk management. Specific actions, including notification of the competent authorities and customers concerned, as well as the deployment of additional controls, have been implemented to respond rapidly to incidents while continuing to improve protection and monitoring systems.

4.4.5.3 How the company tracks and evaluates the efficacy of its actions^{54.31.D}

To measure the scope and effectiveness of the actions taken, the company uses several key indicators (monitored in the Vigilance Plan) and gathers feedback from consumers.

- Key Performance Indicators (KPIs):
 - Product safety, through the number of safety incidents and the product compliance rate;
 - Data protection, *via* the frequency of cybersecurity incidents and response times;
 - Customer relations, through the satisfaction rate and the time taken to resolve complaints.
- Consumer opinions: satisfaction questionnaires and product reviews give an idea of how customers feel about our initiatives. In the event of negative feedback, corrective action is taken to meet the expectations identified.
- Internal and external audits: regular audits, both those conducted in-house and with external bodies, check that corrective measures are being applied and that they comply with safety and quality standards.

4.4.5.4 Determination of necessary and appropriate actions to counteract actual or potential negative impacts on consumers and end-users ^{S4.32.A}

Auchan Retail relies on structured and integrated processes to identify, assess and deal with actual or potential negative impacts. The objective: to define the necessary and appropriate actions in response to the impacts identified.

To ensure the safety and satisfaction of consumers and end users, the company has implemented a set of measures aimed at preventing and mitigating the negative impacts related to the products and services offered, while meeting growing expectations for responsible consumption.

Risk identification and assessment

- **Product risk mapping:** in-depth analysis of products to identify those likely to contain pathogens, toxins or be of insufficient nutritional quality to affect consumer health.
- **Results of quality and safety audits:** regular internal and external audits to ensure that products comply with safety standards and Auchan Retail's Internal Quality Guidelines. In the event of non-compliance, corrective action plans are immediately deployed.

Monitoring and anticipation

- **Continuous monitoring:** tracking regulatory and technological developments, and societal expectations to anticipate emerging risks and adapt the prevention strategies accordingly.

Implementation of corrective and preventive actions

- **Deployment of measures:** introduction of solutions such as the Nutri-Score, offers with discounts on products with short use-by dates, and improved after-sales services for Auchan-brand products.
- **Monitoring and assessment:** regular monitoring of actions using performance indicators and post-implementation reassessment to guarantee the efficacy of measures and promote continuous improvement.

Data protection and compliance

- **GDPR compliance:** adoption of data security measures to protect consumers' personal information, prevent unauthorised access and respect consumers' rights with regard to the management of their personal data.

Communication and transparency

- **Proactive incident management:** prompt and transparent communication in the event of incidents such as cyber-attacks or product recalls, with clear information on the actions taken to resolve problems and prevent their recurrence.
- **Customer awareness:** awareness campaigns on anti-waste purchasing aligned with the internal Quality Guidelines to encourage responsible consumption and reduce the reputational risk associated with an offer that would be perceived as not aligned with sustainability expectations.

4.4.5.5 Actions to deal with certain negative material impacts ^{S4.32.B}

If a negative impact is identified, Auchan Retail takes targeted action to limit the repercussions and prevent their recurrence.

- **Product design:** in the event of a fault or defect, the product concerned is reviewed and its specifications modified if necessary.
- **Marketing and sales practices:** communications are corrected to obtain sincere and transparent product information.
- **Staff training:** the teams in contact with customers are trained to respond ever more precisely to their expectations and to handle delicate situations effectively and empathetically.
- **Sector-specific or collaborative actions:** in the event of sector-wide incidents, the company works with the authorities and professional associations to ensure a coordinated response.

4.4.5.6 How the company ensures that procedures are put in place to remedy negative material impacts and assesses their efficacy ^{S4.32.C}

To ensure that procedures to remediate the negative material impacts of its activities are effectively implemented and efficient, the company uses the processes set out in paragraph 4.4.5.3

Auchan Retail takes particular care to monitor the procedures implemented (audits and performance reports check the application of measures and enable adjustments to be made) and to their continuous improvement (after each incident, an analysis is carried out to incorporate the lessons learned, helping to strengthen crisis management protocols and preventive measures).

Their efficacy is assessed in section 4.4.1.

4.4.5.7 Measures to mitigate material risks arising from material impacts and measures to optimise material opportunities

Auchan Retail endeavours to mitigate material risks arising from its potential negative impacts on consumers and end-users by means of the policies and actions implemented to prevent or limit these impacts. The company is endeavouring to reduce the S4-09-RI and S4-10-RI risks resulting from its dependence on consumers through the corresponding policies and actions set out in the tables above.^{S4.33.A}

To date, the company has not identified any material opportunities arising from its impact on or dependence on consumers and end-users.^{S4.33.B}

4.4.5.8 How the company acts to avoid causing negative material impacts on consumers and end-users ^{S4.34}

To avoid causing material negative impacts on consumers, Auchan Retail uses the processes set out in paragraph 4.4.5.4. above.

4.4.5.9 Reporting of severe human rights impacts and incidents related to consumers and end-users ^{S2.35}

No severe human rights incidents related to consumers and end-users were reported in 2025.

4.4.5.10 Allocated resources and management of material impacts ^{S4.37}

Auchan Retail is mobilising human, financial and technical resources on both corporate and local levels to manage the material impacts identified:

- **Dedicated teams:** corporate teams ensure coordination, while local teams in each subsidiary adapt actions to specific contexts.
- **Tracking tools:** monitoring systems and internal audits contribute to the continuous control of product quality and compliance.
- **Training:** local teams receive regular training on security standards, data protection and customer service.
- **External partnerships:** collaborations with experts and laboratories reinforce safety and quality standards.

Indicators and targets

4.4.6 [S4-5] Targets for managing material negative impacts, promoting positive impacts and managing material risks and opportunities

Auchan Retail has not set time-bound, outcome-oriented targets for the reduction of material negative impacts on, or the management of risks to, consumers and end-users.

However, the company remains committed to continuous improvement and plans to assess the relevance of setting specific targets in future reporting cycles, based on lessons learned from risk analyses and regulatory developments.

4.4.6.1 Time-bound and results-based targets that Auchan Retail has set for reducing negative impacts and managing material risks on affected communities ^{S4.39.A1. - S4.38.C.}

As of the date of preparation of this sustainability statement, with the exception of the information contained above in this section 4.4., Auchan Retail does not have targets with deadlines to measure the overall effectiveness of its policies and actions relating to negative material impacts and material risks on consumers and end users. ^{MDR-T.80 and MDR-T81}

However, a target identified as part of the ESRS E2 standard **(E2-AR-01-CI)** relating to the development of the Filieres Auchan Grow the Good is linked to this topic insofar as it constitutes a leverage point for controlling product characteristics throughout the value chain, indirectly contributing to the management of risks linked to product quality and conformity. The details of this target are presented in section E2 (§3.2.4.1.). Consequently, the consumer IRO mainly concerned in this section are the short-term reputational risk linked to an offer perceived as not aligned with responsible consumption expectations (S4-10-RI) as well as the negative impacts linked to the marketing of non-compliant products or products presenting risks to consumer health and safety (S4-07-IN; S4-08-RI).

GOVERNANCE INFORMATION





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5.1 BUSINESS CONDUCT [G1]

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In accordance with ESRS G1, this section of the sustainability statement covers Auchan Retail's methods and processes for managing its material business impacts, risks and opportunities, as well as its performance in this area.

In particular, it describes:

- How the company develops, promotes and evaluates its corporate culture,
- the main policies and procedures adopted with regard to business conduct, including the protection of whistle-blowers, the management of relations with suppliers, the anti-corruption and the bribery,
- Any corresponding performance indicators.

Strategy

5.1.1 [G1.SBM-3] Impacts, risks and opportunities, and interactions with strategy and the business model

5.1.1.1 Impacts, risks and opportunities relating to business conduct

The material impacts and risks for Auchan Retail in terms of business conduct are those set out in the tables below, as well as the material impact S3-08-IN (Potential negative impact on small local producers associated with their economic vulnerability) set out in paragraph 4.3.1. of this sustainability statement.

Current ESRS standards require the presentation of the current and expected financial effects of identified material risks. This information is not currently available, but a structured approach is currently being put together to identify and prioritise the financial effects associated with the operational risks identified, although the details and priorities have yet to be defined.^{2.48.d and 2.48.e.}

Following a comprehensive review of the rating of business-related impacts, risks and opportunities, it was found that the assessment framework remains broadly relevant compared to the previous reporting period. Two additional IRO, specifically linked to animal welfare, were added. This topic, identified as material for the Retail scope, was not considered as such at ELO level during the previous financial year. It is now fully eligible for disclosure as part of Auchan Retail's stand-alone publication.^{2.48.g}

— BUSINESS CONDUCT ^{A1AR16}

IRO 2.46	<ul style="list-style-type: none"> Financial risk if the projects pursued do not align with the announced ESG goals (G1-07-RI)
Time horizon	Medium term
Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c	<p>Auchan Retail may be exposed to a deviation between its ESG commitments — including its climate trajectories validated by the SBTi — and the operational implementation of certain projects (energy, food refrigeration, logistics, waste, responsible purchasing). This deviation is likely to undermine the company's credibility, generate risks of non-compliance and delay the achievement of transition objectives.</p> <p>Effects of the risk: operational impacts (increased operating costs, project delays), non-compliance risks, negative perception by stakeholders and indirect financial impact on access to certain sustainable financing.</p> <p>Link to strategy: managing this risk will determine whether Auchan Retail can meet its climate commitments, carry out its energy modernisation projects and ensure the credibility of its transition model.</p>
Business management capabilities 2.48.f	<p>To address this risk, the company is pursuing a strategy aligned with its ESG goals, incorporating specific actions such as reducing its carbon footprint, setting up eco-responsible points of sale and generalising the environmental certifications. It also shares additional information on specific initiatives, such as regular dialogues with investors, to explain the actions taken and build stakeholder confidence. This proactive approach improves the company's financial and operational resilience in the face of ESG expectations and climate change.</p>
Related policies 2.65	<p>There is no specific formalised policy on this financial risk, favouring above all a pragmatic approach to ESG issues through concrete initiatives such as the alignment with SBTi objectives.</p>

— MANAGING SUPPLIER RELATIONSHIPS, INCLUDING PAYMENT PRACTICES ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Positive impact for Auchan Retail associated with the development of sustainable and responsible commercial practices (G1-08 IP) • Regulatory risk in case of non-compliance with applicable the French Duty of Vigilance Law (G1-01-RI) • Reputational risk associated with unsustainable commercial practices likely to have economic consequences for Auchan Retail (G1-02-RI) • Regulatory, operational, reputational and financial risk in the event of non-compliance with legislation on combating late payment in commercial transactions, particularly sensitive for SMEs in the agricultural and fisheries sectors (G1-03 RI)
<p>Time horizon</p>	<p>Short, medium and long term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Failure to apply the legal provisions relating to the Vigilance Plan within the scope of Auchan Retail exposes the company to media, regulatory and legal risks. Auchan Retail relies on the vigilance plan drawn up by its parent company ELO, whose main provisions and implementation report are published on the Group's website.</p> <p>In addition, a failure to implement Auchan Retail's goals regarding responsible practices across the value chain can damage its image and consumer confidence, leading to stakeholder disengagement and adverse economic impacts.</p> <p>Inadequate management of supplier relations can also lead to breaches of the legal provisions governing payment terms, which can affect the economic situation of the most vulnerable suppliers, including SMEs in the agricultural and fisheries sectors.</p> <p>Conversely, the development of sustainable and responsible commercial practices can generate positive effects for suppliers and the regions in which Auchan Retail operates. By supporting local SMEs, VSEs and cooperatives, and by developing eco-responsible products portfolio, the company contributes to the creation of shared value that benefits its stakeholders.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail has put in place a governance framework and specific actions to meet the legal requirements in terms of the duty of vigilance. This system is based on a regularly updated risk map, preventive and remedial measures tailored to the main risks identified, and a secure alert mechanism for reporting any breaches. Implementation is monitored using indicators and reporting to ensure continuous improvement in practices.</p> <p>In addition, Auchan Retail implements a responsible purchasing policy that includes due diligence procedures and regular audits of its suppliers in order to prevent and deal with situations of non-compliance. The company also ensures compliance with legal payment terms and, since 2012, has been using a reverse factoring system to facilitate the quick payment of suppliers.</p> <p>Finally, Auchan Retail is improving its partnerships with local SMEs, VSEs and cooperatives, particularly in the agricultural and food sectors, and is continuing to develop eco-responsible products portfolios in line with its sustainability strategy.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Duty of vigilance policy (G1-AR-01-PO) • Policy on compliance with international economic sanctions (G1-AR-02-PO) • Auchan Retail Ethics Guidelines (G1-AR-03-PO) • Responsible procurement policy (G1-AR-04-PO)

— WHISTLEBLOWER PROTECTION ^{AIAR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> Regulatory risk in the event of non-compliance with whistleblower protection legislation (G1-04-RI)
<p>Time horizon</p>	<p>Short term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Failure to comply with the legal obligations to protect whistleblowers, including those set out in the Sapin II law and Act 2022-401 transposing Directive (EU) 2019/1937, exposes Auchan Retail to financial, criminal and reputational penalties. These texts protect individuals reporting serious violations in good faith by guaranteeing confidentiality, protection against reprisals and access to internal and external reporting channels.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail has an internal reporting system that complies with the legal framework, incorporating enhanced confidentiality mechanisms and protection against reprisals. The report platform incorporates specific data security and access restriction functions, guaranteeing impartial and traceable processing of alerts.</p> <p>The company has a formalised investigation procedure which defines the stages of the investigation process, the criteria for impartiality and the requirements for due diligence. A dedicated training module has been deployed for workforce in charge of handling alerts, to ensure a uniform understanding of legal obligations and reinforced vigilance in preventing reprisals.</p>
<p>Related policies 2.65</p>	<p>The company does not have a specific formal policy but whistleblower protection measures are in place within the company. (see § 5.1.2.3.)</p>

— CORRUPTION AND BRIBERY ^{AIAR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> Potential negative medium-term impact on stakeholders in the event of corruption (G1-15 IN) Regulatory and reputational risk in the event of corruption, influence peddling and failure to comply with the principles of business integrity generally anticipated by stakeholders (G1-05-RI)
<p>Time horizon</p>	<p>Medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Non-compliance by Auchan Retail or its representatives with anti-corruption legislation and rules on influence peddling, as well as any violation of business integrity principles, exposes the company to regulatory, legal and reputational risks. These risks are amplified by the growing expectations of stakeholders — customers, investors, authorities, business partners — in terms of ethics and transparency.</p> <p>This risk is heightened by the very nature of Auchan Retail's business model, which is based on extensive, diversified and international commercial relationships involving numerous third parties (suppliers, service providers, local partners) and decentralised decision-making processes likely to generate risky situations if controls are not fully mastered.</p> <p>Corruption and bribery can have a direct negative impact on stakeholders in the medium term. For example, when a supplier obtains a contract by unduly influencing the selection process, this distorts competition by neglecting essential criteria such as quality, safety, performance or price. These practices also compromise the transparency of transactions, creating a risk of loss of stakeholder confidence, reputational damage and legal and financial consequences.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail applies a zero-tolerance policy towards corruption, supported by a structured anti-corruption framework comprising a Code of Conduct, dedicated policies and a regularly updated risk map. The company implements due diligence procedures adapted to sensitive third parties and processes, as well as regular internal controls to detect and prevent high-risk behaviour.</p> <p>A secure and confidential ethics alert system enables workforce and partners to report any behaviour that is contrary to integrity. Reports are investigated internally in accordance with a formalised procedure that guarantees impartiality, confidentiality and the prevention of reprisals.</p> <p>Training and awareness-raising actions are deployed for exposed employees and key partners, to ensure a consistent understanding of anti-corruption requirements and the behaviour expected in business relationships. An audit and incident monitoring system completes the control framework, so that areas for improvement can be identified and the efficacy of the programme can be continuously enhanced.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> Anti-corruption policy (G1-AR-05-PO)

— ANIMAL WELFARE ^{A1AR16}

<p>IRO 2.46</p>	<ul style="list-style-type: none"> • Negative impact on animal health and welfare in the event of mistreatment (G1-03-IN) • Reputational risk that can result from practices that do not respect animal welfare and are out of step with consumer concerns (G1-09-RI)
<p>Time horizon</p>	<p>Short and medium term</p>
<p>Description, including effects & response, and links with our strategy, business model & value chain 2.48.a/b/c</p>	<p>Auchan Retail recognises that the failure to respect animal welfare can have a major negative impact on the health and living conditions of animals, particularly when practices causing suffering or distress occur during the production, transport or slaughter stages.</p> <p>This potential impact is mainly located upstream in the value chain, in the animal supply chains, which requires particular vigilance in relations with the suppliers concerned.</p> <p>Auchan Retail also recognises that animal welfare is a growing concern for consumers and civil society. Practices, that are perceived as not living up to expectations, can expose the company to a reputational risk that can influence stakeholder confidence and purchasing behaviour.</p>
<p>Business management capabilities 2.48.f</p>	<p>Auchan Retail and its subsidiaries have policies and systems in place to prevent potential negative impacts on animal welfare and to limit the associated reputational risks. These issues are incorporated into the requirements applicable to upstream supply chains and monitored using proportionate measures, including audits, supplier checks and, where necessary, corrective action. Communicating the company's ambitions also helps to meet stakeholder expectations.</p>
<p>Related policies 2.65</p>	<ul style="list-style-type: none"> • Auchan Retail France animal welfare policy (G1-AR-06-PO) • Auchan Alcampo (Spain) animal welfare policy (G1-AR-07-PO)

Impact, risk and opportunity management

5.1.2 [G1.1 + G1.7] Business conduct policies and corporate culture

5.1.2.1 How the company develops, fosters, promotes and evaluates its corporate culture ^{G1.9}

— Developing the corporate culture

To develop its corporate culture, the company is developing an internal business conduct reference framework as part of a continuous improvement approach. Its definition and implementation are coordinated by the various functional departments concerned. To nurture this culture, the company takes into account the results of the *due diligence* that it carries out as part of its duty of vigilance policy, as well as the interests and viewpoints of the stakeholders affected, with whom it maintains an ongoing dialogue.

Development of an internal business conduct framework.

Auchan Retail's corporate culture is based on a set of common values — respect for fundamental human rights, environmental responsibility, transparency and integrity in business, etc. — transcribed in the business conduct principles set out in the Auchan Retail Code of Ethics. This document provides a framework for expected behaviour and guides the actions of these subsidiaries. In particular, it serves as a guide for the development of internal environmental, social and business conduct policies and procedures.

Coordination of expert appraisal and control roles.

Under the impetus of the company's governance bodies, which are responsible in particular for allocating the resources needed to implement the standards, the functional departments — CSR, Quality, Legal Affairs, Compliance, Economic Security, Internal Control, Risk & Internal Audit, etc. — play a central role in its development, helping to define and manage the associated policies and procedures. In particular, the Ethics & Compliance Department contributes to the development, deployment and proper application of the policies and procedures arising from applicable legislation on the duty of vigilance, the anti-corruption, the protection of personal data, international economic sanctions and the protection of whistleblowers. It relies on local contacts in the subsidiaries. The coordination of compliance programmes across subsidiaries is facilitated by common procedures and centralised tools, such as reporting systems and third-party assessment platforms. The Ethics & Compliance Department also reports regularly to the Audit Committee and the Board of Directors to monitor the actions taken.

Due diligence and dialogue with stakeholders.

In fostering its positive corporate culture on an ongoing basis, the company particularly relies on feedback from *due diligence* initiatives, which it implements as part of its duty of vigilance policy to identify and prevent serious violations of human rights, fundamental freedoms, the health and safety of individuals and the environment related to its business. It can, for example, make its suppliers' contractual obligations more stringent, require the implementation of certification processes, provide for reinforced audits or carry out advanced checks on the products or services concerned.

Auchan Retail also relies on ongoing dialogue — described in paragraph 2.3.2. (Stakeholder interests and viewpoints) of this report — that it maintains with certain stakeholders in order to gain a better understanding of their interests and viewpoints: exchanges with suppliers, in particular, can contribute to the development of its policies in the areas of business integrity and responsible procurement, while the dialogue with its workforce and value chain workers helps to influence those relating to health & safety and human rights. For example, discussions with suppliers enable us to strengthen commitments to product sustainability, promote the Filieres Auchan Grow the Good, and work together on initiatives to reduce greenhouse gas emissions.

— Promoting corporate culture

To promote its corporate culture, Auchan Retail distributes amongst its internal and external stakeholders, and fosters its understanding through awareness-raising and training actions.

Internal and external distribution.

Internally, the business conduct policies and associated procedures are communicated to workforce by means of the company's intranet platforms, specific online communication media, posters and information meetings.

Externally, key principles, policies and procedures are sent to third parties either during the preliminary consultation phases or subsequently incorporated into contracts. This is to ensure that the company's goals and ambitions in terms of ethics, sustainability and compliance are shared and respected by its partners throughout the contractual relationship.

Certain policies and procedures, such as the Vigilance Plan, the Code of Ethics and the reporting and reporting procedures, are also available to all stakeholders on the company's website.

Awareness-raising and training.

Regular training on ethics is available to all Auchan Retail workforce, in particular *via* a dedicated e-learning module. More specific sessions are also organised for target audiences with an interest in anti-corruption, personal data protection and responsible procurement. And special awareness campaigns such as *Compliance Week* are regularly offered to workforce.

Through dedicated workshops and seminars, the company also reiterates to suppliers its expectations in terms of responsible procurement, human rights and the anti-corruption, in order to ensure cultural consistency within its organisation and supply chain.

— Evaluation of corporate culture

In order to assess its corporate culture and adjust its actions if necessary, Auchan Retail checks the compliance of its actual practices with its business conduct guidelines, monitors its implementation and efficacy, and measures the adherence of its stakeholders to its corporate culture.

Checking compliance of practices.

The correct application of business conduct policies and associated systems is verified by means of internal control and audit systems.

Monitoring implementation and results.

Specific indicators are gradually being deployed to measure the efficacy of the associated policies and measures. The implementation of these policies and procedures, as well as their results, are supervised by the departments of the company responsible for the operational management of the conduct of business, and are subject to periodic reviews by executive management and the Board of Directors.

Measuring adherence to corporate culture.

Periodic employee surveys are carried out to assess their support for the company's values and their perception of current policies and procedures. The employee engagement index ("EEI"), carried out annually among all Auchan Retail employees (excluding Russia, Chronodrive and Partisans du goût), includes several questions on the company's values and its environmental, social and business practices. The ongoing dialogue mechanisms in place with certain other stakeholders also enable the company to find out their points of view on the policies and measures implemented in these areas.

5.1.2.2 Key business conduct policies and procedures

The main policies and procedures developed by Auchan Retail to manage its material business impacts and risks are:

- the company's duty of vigilance policy, Auchan Retail's Ethics Guidelines and Auchan Retail's policy on compliance with international economic sanctions, all of which are set out in this paragraph;
- The company's procedures for reporting, handling reports and protecting whistleblowers, as set out in paragraph 5.1.2.3. below;
- Auchan Retail's supplier relations policy, as set out in paragraph 5.1.3. below;
- The company's anti-corruption policy, as set out in paragraph 5.1.4 below.

Auchan Retail does not yet have formalised policies or procedures to manage the following material impacts and risks:

- G1-03-RI: the company does not have a specific, formalised policy on payment terms, as it is already subject to strict legal obligations governing these practices. These obligations, clearly defined by the applicable legislation, are integrated directly into the contractual and operational processes of each of the company's subsidiaries, without the need for an additional framework;
- G1-04-RI: It does not have a specific formal policy, but whistleblower protection measures are in place within the company. (see § 5.1.2.3.)
- G1-07-RI: it has not adopted a specific formal policy on the financial risk associated with any projects that are not aligned with its stated ESG goals, preferring above all a pragmatic approach to ESG issues through practical initiatives such as the alignment with SBTi objectives;
- G1-08-IP: it does not have a general policy for managing the positive impacts of implementing sustainable and fair business practices, as these practices, which have been developed over a long period, are part of cross-functional initiatives such as the responsible procurement policy, or the integration of environmental and social criteria into the management of real estate assets. This general policy will be formalised in the medium term.

The datapoint **2.65.d** of the ESRS 2 standard concerning third-party standards or initiatives, that the company agrees to respect, is not systematically mentioned in the following descriptions of the company's policies. These standards and initiatives are not legal obligations, but rather non-binding instruments to which companies can voluntarily adhere. Auchan Retail therefore only mentions them in these descriptions if it has formally undertaken to comply with them.

— Supplier relationship management, including payment practices

— Duty of Vigilance Policy (G1-AR-01-PO)^{2.65}

Auchan Retail's duty of vigilance policy has been established to prevent serious violations of human rights, fundamental freedoms, the health and safety of individuals and the environment that may result from the activities of Auchan Retail, its subsidiaries or its business relationships. This policy is implemented through ELO Group's Vigilance Plan, which applies the provisions of French Act No. 2017-399 of 27 March 2017 on the Duty of Vigilance Law and forms the basis of due diligence processus applicable to the scope of Auchan Retail.

The vigilance system is based, in particular, on a mapping of the risks of violations, due diligence procedures adapted to the activities and partners involved, an internal audit system and an alert mechanism that can be accessed at all times — 24 hours a day, 7 days a week — via a dedicated and secure platform for identifying and dealing with potential violations, including the G1-01-RI risk in particular.^{2.65.a}

The policy applies to the company's entire value chain, upstream and downstream. It includes appropriate prevention and remedial measures deployed within its subsidiaries. This primarily concerns suppliers involved in the manufacture of Auchan-brand products, suppliers of national brands, local partners such as SMEs, VSEs and agricultural cooperatives for the supply of fresh produce, service providers for indirect purchases such as transport and energy services and, finally, suppliers involved in property projects, such as construction and property management companies. Whilst the geographical framework is global, particular attention is paid to at-risk supply areas, especially where human rights are at greater risk.^{2.65.b}

The company's Ethics & Compliance Department is responsible for the operational implementation of the duty of vigilance policy under the supervision of ELO's executive management and Board of Directors. It is assisted by local representatives in each subsidiary or department, who ensure that the actions defined in the Plan are implemented. These advisors regularly report information back to the company, enabling it to ensure compliance with the vigilance system at all levels.^{2.65.c}

When updating the policy, Auchan Retail consults with various stakeholders, including trade unions, NGOs, suppliers and other civil society players. Consultations that are used to take better account of their expectations and concerns in order to continually improve the company's practices in terms of respect for human rights, health and safety, and environmental protection.^{2.65.e}

The duty of vigilance policy is disseminated on our own workforce and certain external stakeholders by means of training and communication tools explaining the risks and associated measures. The Vigilance Plan is also available for access by anyone on the ELO website (<https://groupe-elo.com/en/responsability/>).^{2.65.f}

— **Auchan Retail Ethics Guidelines (G1-AR-03-PO)^{2.65}**

Auchan Retail's Ethics Guidelines defines the company's business principles in its relations with its internal and external stakeholders. Its objectives are to promote responsible conduct and integrity in all the company's activities, and to serve as a guide for all workforce in drawing up policies, making decisions and implementing day-to-day actions. Given the areas it covers, the Guidelines relates to a number of material IRO, whether related to environmental, social or business conduct issues, including in particular the G1-02-RI risk. It also provides for control mechanisms to ensure that these principles are respected on a day-to-day basis.^{2.65.a}

The guidelines applies to all the company's subsidiaries worldwide. It covers the entire value chain, both upstream and downstream, defining the company's business principles in its relations with workforce, customers, suppliers and other business partners, civil society and shareholders. It also applies to the company's suppliers and subcontractors, who are contractually bound to respect its principles.^{2.65.b}

The executive management of Auchan Retail International is responsible for deploying the guidelines in all the company's subsidiaries. It is then up to the governance bodies of each entity to ensure that the principles are effectively applied on a day-to-day basis and that all the entity's workforce and business partners are aligned.^{2.65.c}

When updating the guidelines, Auchan Retail ensures that managers from different business lines and subsidiaries contribute to its drafting to better reflect local realities, while maintaining high ethical standards. The company also takes into account the interests of various stakeholders, including its workforce, customers, partners and shareholders. The guidelines pays particular attention to diversity, inclusion and the prevention of discrimination, as well as the implementation of fair and respectful commercial practices towards partners and subcontractors.^{2.65.e}

The Ethics Guidelines is widely distributed to all workforce, along with training courses, and each manager is responsible for ensuring that it is put into practice within his or her teams. It is also shared with the company's commercial partners in an appropriate format and appended to signed contracts. A reporting mechanism enables all stakeholders to report behaviour that is contrary to the principles of the guidelines.^{2.65.f}

— **Policy on compliance with international economic sanctions (G1-AR-02-PO)^{2.65}**

The aim of Auchan Retail's policy is to ensure that the company, its subsidiaries and its workforce comply with the economic sanctions imposed by the UN, the European Union (EU) and the United States (US). In particular, it targets sanctions related to terrorism, nuclear proliferation, human rights violations and cybersecurity. The policy identifies the major risks associated with potential violations of sanctions, including regulatory, financial and reputational risks. It relates in particular to the material risk G1-02-RI mentioned in paragraph 5.1.1. To manage these risks, it applies rigorous controls before any commercial transaction and includes a continuous monitoring process to ensure that it remains compliant.^{2.65.a}

The policy covers all Auchan Retail subsidiaries. It applies to any transaction or activity likely to involve regions, sanctioned natural or legal persons, or dual-use goods (products used for civilian and military purposes). The geographical scope is global, with advanced controls for transactions involving third parties or regions subject to sanctions such as North Korea, Russia, illegally annexed Ukrainian regions and Iran.^{2.65.b}

Responsibility for implementing this policy lies with three of the company's departments - Legal and Tax, Compliance and Economic Security - which make up the Sanctions unit. These departments work with the subsidiaries concerned to ensure that the policy is applied throughout the company and respected at all levels.^{2.65.c}

When developing its policy, Auchan Retail took into account the interests of some of its stakeholders, particularly the European national and supranational authorities and customers. By ensuring that its suppliers, business partners and the products it markets are selected in compliance with international economic sanctions, the company aims to protect its interests and those of its workforce and partners.^{2.65.e}

The policy is distributed to the company's exposed workforce (management committees, purchasing, logistics, accounting, treasury, etc.), who are also made aware of its provisions. Local Compliance and Economic Security teams are involved, in conjunction with the operational departments responsible for controls, in classifying goods and services, defining their final destination and use, and evaluating commercial partners. The reporting system enables all stakeholders, both internal and external, to anonymously report any behaviour or transaction suspected of contravening international sanctions.^{2.65.f}

— **Responsible procurement policy (G1-AR-04-PO)^{2.65}**

This policy is detailed in paragraph ◦ Policy adopted with regard to relations with suppliers G1.15.A.

5.1.2.3 Whistleblowing, investigations and protection of whistleblowers ^{G1.10.A}

In order to promote an ethical and transparent corporate culture, Auchan Retail has put in place a system enabling internal and external stakeholders of its subsidiaries to report concerns relating to unlawful behaviour or behaviour which contravenes its internal rules of business conduct.

This system also complies with the provisions of French Act No. 2022-401 of 21 March 2022 aimed at improving the protection of whistleblowers and transposing the provisions of Directive (EU) 2019/1937 of the European Parliament and Council. It is associated with the material risk G1-04-RI mentioned in paragraph 5.1.1. above.

It takes the form of an internal reporting procedure, made available to the stakeholders concerned, and an internal investigation procedure drawn up and steered by the Ethics Department & Compliance, guaranteeing the confidentiality of reports, the impartiality of investigations and the protection of whistleblowers against any form of reprisal.

— Internal reporting channels ^{G1.10.C.I}

Auchan Retail provides its internal and external stakeholders with a unique reporting system enabling them to express concerns about illegal behaviour or behaviour that contravenes the rules of business conduct.

Employees can report their concerns to their line manager, Human Resources or employee representatives. External stakeholders can contact their usual points of contacts within the company, who will, if necessary, pass on the report as part of the reporting procedure.

The system is based on a dedicated, secured online platform, accessible 24 hours a day, 7 days a week, enabling any stakeholder to submit a documented, confidential and, if desired, anonymous report in the language of their choice.

The alert and reporting procedure is made available to workforce *via* the company intranet and, where appropriate, using posters, and is also accessible on the scheme's website. Regular awareness-raising campaigns are conducted to ensure that people fully understand how the system and the associated safeguarding measures work, particularly in terms of confidentiality and the absence of reprisals.

— Processing reports

Auchan Retail has put in place a structured system for processing reports and alerts, guaranteeing that alerts received are dealt with independently, impartially and diligently. Each report is subject to an admissibility analysis carried out by authorised referrers to verify its scope, nature and potential impact on the company. If the due conditions are met, an internal investigation is launched.

Investigations are carried out by trained individuals who are independent of the operational line concerned, in compliance with the principles of confidentiality, proportionality, presumption of innocence and adversarial process. Depending on the case at hand, they may involve in-house expertise such as Human Resources, Internal Audit or Legal.

Once the investigations have been completed, a formal summary is drawn up, which may lead to disciplinary, corrective or preventative measures being taken, as well as remedial action to prevent the recurrence of the situations identified. Where necessary, reports may be made to the relevant authorities.

The organisation of the reporting system is based on a separation of roles between the functions responsible for investigations, those authorised to decide on disciplinary or corrective action and those responsible for supervising the reporting system, in order to guarantee its independence and efficacy, particularly in cases of potential corruption and bribery ^{G1.10.E}.

The correct application of these principles is regularly monitored, especially through the work of the Internal Audit department.

— Protecting whistleblowers ^{G1.10.C.II}

Auchan Retail implements measures to protect anyone who has made a report or participated in good faith in an internal investigation, including whistleblowers, witnesses, facilitators and persons involved in investigations. The aim is to ensure a working environment where concerns can be expressed freely and safely, without fear of any adverse actions.

Any form of retaliation, direct or indirect, is strictly prohibited. In particular, measures such as unjustified disciplinary sanctions, dismissal, demotion, changes to working conditions, harassment, discrimination or any attack on a person's reputation or professional position are prohibited when they are linked to a report or participation in an investigation. This protection applies to reports made in good faith, even when the facts reported are not confirmed following investigations.

The system provides for measures to prevent and detect reprisals based on enhanced confidentiality of information, strictly limited access to data on a "need-to-know" basis, and the proactive monitoring of the professional situations of the people concerned during and after the processing of alerts. Dedicated indicators are used to identify any weak signals or systemic risks of retaliation.

All allegations of reprisals are processed as a priority and investigated independently by specially trained staff. In the event of proven retaliation, the appropriate disciplinary action may be taken against the perpetrators, and restoration and support measures will be implemented to restore the situation of the person concerned. Reprisal reports may be submitted *via* the secure internal platform or directly to the relevant functions, in compliance with the applicable legal framework, in particular with regard to the protection of personal data and the reversal of the burden of proof.

5.1.2.4 Business management training ^{G1.10.G.1}

Auchan Retail implements internal business training programmes based on the impacts and risks identified in its activities and adapted to the exposure and responsibilities of its workforce.

5.1.2.5 Raising awareness from starts on jobs

To remind new arrivals of the importance of acting with integrity in the performance of their duties, all Auchan Retail workforce receive training within the first few days of their employment to make them aware of the company's ethical principles, particularly with regard to compliance with applicable legislation and internal rules of business conduct.

The content of the training is adjusted according to the employee's level of responsibility. For those in management positions, it includes specific modules on ethical leadership and ethical decision-making in complex situations.

5.1.2.6 Specific training for exposed roles

Employees working in high-risk positions or exposed to specific risks, such as corruption or handling sensitive data, receive specialised training when they take up their duties, which is repeated every 18 months or so. Depending on the functions concerned, these training courses cover:

- The anti-corruption - detailed training on the prevention of corrupt practices, conflicts of interest, the principles applicable to gifts, invitations and hosting, and the reporting mechanism;
- data confidentiality and cybersecurity - specific training on the processing of sensitive data in compliance with the applicable legislation on the protection of personal data (GDPR) and IT security;
- Responsible procurement - training on the implementation of purchasing processes that comply with the company's business conduct principles, including the prevention of forced labour and respect for human rights.

5.1.2.7 Animal welfare policies at Auchan Retail ^{G1.10.f.1 - B}

In order to guarantee respectful practices throughout the value chain, Auchan Retail applies European regulatory requirements in all its subsidiaries located in the European Union. The French and Spanish subsidiaries go beyond this regulatory base in order to respond to consumers' heightened awareness of these challenges. They have therefore formalised a specific policy, described below, which sets out the principles, commitments and implementation procedures applicable to their activities.

These two policies set out below aim to manage and mitigate the reputational risk that may be generated by practices that do not respect animal welfare and are out of step with consumer concerns (G1-09-RI) as well as the negative impact of animal welfare practices that are insufficiently controlled in certain supply chains (G1-03-IN)^{2.65.a}

— Auchan Retail France animal welfare policy (G1-AR-06-PO)^{2.65}

In accordance with the French Civil Code, which recognises animals as sentient beings, Auchan Retail France has introduced an animal welfare policy.^{2.65.a}

This policy covers the activities and relations with the animal sectors involved in the upstream value chain without replacing the responsibilities of the players concerned or the applicable regulatory obligations.^{2.65.b} It is based on the five fundamental freedoms of animals and sets out commitments to ensure that these freedoms are respected throughout the value chain.^{2.65.c}

The guidelines focus in particular on access to food and water, housing conditions, limiting pain, stress and disease, and controlling transport and slaughter practices. Where appropriate, these principles can be set out in specifications or progress initiatives specific to certain sectors or product portfolios.^{2.65.c-d} The policy is also based on internationally recognised reference frameworks, including the "Five Freedoms" framework adopted by the World Organisation for Animal Health ("OIE") which is used as an analytical grid without formal adherence to a specific external standard or label.^{2.65.d}

This area is jointly supervised by the Quality, CSR and Product Departments. A dedicated team, made up of quality engineers and CSR project managers, steers the implementation of these commitments as part of a continuous improvement approach, co-constructed since 2017 with external partners such as the CIWF NGO without transferring responsibility to operators in the value chain^{2.65.e}.

Monitoring of application is based on proportionate measures, including the inclusion of requirements in partner specifications, audits, documentary assessments and, where necessary, corrective action plans. Auchan Retail France has also set itself a number of targets, such as completely abandoning the use of eggs from caged hens in its own brands by 2026, and communicates transparently about its progress *through* schemes like the Animal Welfare labelling scheme.

The policy is publicly available on the Auchan Retail France corporate website.^{2.65.f}

— **Animal Welfare policy - Alcampo (Spain)**
(G1-AR-07-PO)^{2.65}

Alcampo has formalised an animal welfare and responsible antibiotic use policy, published in October 2020 and revised in August 2025.^{2.65.a}

The policy applies to Alcampo's relations with suppliers involved in the livestock, poultry and aquaculture sectors of the upstream value chain, including for own-brand or exclusive-use products without replacing the specific responsibilities of the operators concerned or the regulatory obligations applicable to them.^{2.65.b}

It lays down the general guidelines for the conditions under which animals are treated, covering in particular access to water and food, comfort and accommodation, freedom of movement, prevention of pain, fear and stress, veterinary assistance, hygiene of facilities, staff training and the care of sick animals. These guidelines are translated into requirements applicable to the suppliers concerned.^{2.65.c}

The policy also calls for the responsible use of antibiotics on livestock, poultry and aquaculture farms, encouraging preventive measures to reduce the use of drugs, and ensuring that appropriate vaccination programmes are in place in line with the commitments of the Spanish

ministry's National Antibiotic Resistance Plan. Animal welfare certification has also been introduced to encourage the adoption of more respectful practices within the industry.^{2.65.c-d}

The policy is based on internationally recognised reference frameworks including those defined by the World Organisation for Animal Health (WOAH) which are used as a basis for analysis in formulating the applicable requirements, as well as on national guidelines relating to the responsible use of antibiotics without general and unconditional adherence to external standards or labels for the entire value chain.^{2.65.d}

Responsibilities for implementing this policy are part of Alcampo's organisation and its contractual relationships with suppliers, in connection with sector-specific and interprofessional dialogue initiatives, without transferring operational responsibility for the practices implemented by players in the upstream value chain.^{2.65.e}

The monitoring of the application uses proportionate measures, including mandatory documents, audits and checks on suppliers, and, where necessary, the definition of corrective measures with a view to continuous improvement. The policy is made publicly available on Alcampo's corporate website to ensure transparency for external stakeholders.^{2.65.f}

5.1.3 **[G1-2] Management of relationships with suppliers**

5.1.3.1 **Prevention of late payments, particularly to SMEs** ^{G1.14.}

Auchan Retail applies the terms of payment provided for by the law in force in the countries where the company operates, for each category of goods or services provided by its partners. This approach is not intended to distinguish specifically between small and medium-sized enterprises (SMEs) in its application. However, since 2012, the company has set up a *reverse factoring* programme via a dedicated platform called ASAP (*Auchan Supplier Advanced Platform*), accessible to all its suppliers. ASAP offers them early financing solutions to improve their cash

flow. *Reverse factoring* is a three-way financing solution between the company, the supplier and a bank, enabling suppliers to pay their invoices in advance without waiting for the payment due date. The programme, which is being rolled out in France, Poland, Romania and Portugal, is available to all customers, regardless of the amount of the loan, the amount retained or the guarantee required. Suppliers can convert their validated invoices into immediate cash, optimising their cash flow.

5.1.3.2 **Relationships with suppliers**

— **Supplier relations policy** ^{G1.15.A.}

— **Responsible procurement policy (G1-AR-04-PO)^{2.65}**

Auchan Retail's supplier relations policy is part of an approach aimed at managing the risks inherent in the supply chain, while at the same time meeting growing demands in terms of sustainability and social and environmental compliance.

With regard to commercial procurement, the company is implementing a strategy based on traceability and quality, as well as transparency and compliance with international standards. This strategy is adapted to the specific characteristics of the products or services concerned, whether food or non-food. Suppliers are selected on the basis of strict criteria relating in particular to their technical capabilities, their commitment to sustainability and their compliance with social and environmental standards.

For indirect procurement, which include goods and services not directly involved in resale to end customers, the company adopts a harmonised approach at company level. The categories covered include intellectual services, logistics services, equipment and maintenance services. Suppliers of these goods and services are subject to prior assessments, including *due diligence* processes to verify their probity, legal compliance and commitment to social and environmental responsibility.

This policy relates in particular to material risks G1-01-RI, G1-02-RI; G1-05-RI, mentioned in paragraph 5.1.1.^{2.65.a}

The policy covers all Auchan Retail subsidiaries. It applies to any transaction or activity likely to involve sanctioned regions, natural or legal persons, or dual-use goods (products used for both civilian and military purposes). The geographical scope is global, with advanced controls for transactions involving third parties or regions subject to sanctions such as North Korea, Russia, illegally annexed Ukrainian regions and Iran.^{2.65.b}

The policy is implemented by the Sourcing and Responsible procurement department in collaboration with the Ethics & Corporate Compliance department. These functions are responsible for supervising supplier practices, validating methodologies and audits, and coordinating corrective action in the event of non-compliance.^{2.65.c}

The policy has been developed taking into account the expectations of stakeholders, including workforce, customers and investors. It aims to implement responsible practices throughout the supply chain, actively involving suppliers in the sustainability approach and raising their awareness of social and environmental requirements.^{2.65.e}

For both commercial and non-commercial procurement, the company ensures that its policies and procedures are integrated into the initial stages of consultation with suppliers. This integration can take the form of precise contractual requirements or the application of standards from the very first interactions. Regular communication with business partners also helps to identify needs for continuous improvement and to co-construct solutions aimed at minimising negative impacts on the value chain.^{2.65.f}

— Consideration of social and environmental criteria when selecting suppliers ^{G1.15.B.1}

Social and environmental criteria are taken into account in the selection of Auchan Retail's suppliers to ensure that they comply with strict social standards and to help reduce the environmental impact of its supply chain. Taking these criteria into account is part of a supplier selection and monitoring process implemented by the company as part of its duty of vigilance policy.

— Procedure for selecting and monitoring suppliers ^{G1.15.B.2}

As indicated in section 4.2.1 of this sustainability statement, the selection of suppliers is based on a *due diligence* procedure incorporating ethical, social and environmental criteria, adapted according to the risks identified, in particular through the mapping of vigilance risks. Audits can be carried out before suppliers are listed, depending on their geographic region or sector of activity, and their performance is monitored throughout the commercial relationship by means of regular audits. In the event of non-compliance, the company implements a remedial plan with follow-up to correct any violations that are acceptable according to its risk criteria. The key criteria include respect for human rights and working conditions, protection of workers' rights, sustainable management of resources and reduction of environmental impact. The company favours suppliers with environmental certifications and requires clear climate commitments, such as the reduction of carbon emissions and the use of sustainable technologies.

5.1.4 [G1-3 + G1.16] Prevention and detection of corruption and bribery

5.1.4.1 Mechanisms for preventing cases of corruption and bribery, and handling the related allegations ^{G1.18.A}

— Anti-corruption policy

Auchan Retail has a zero tolerance policy on corruption and bribery. The Executive Board and the Board of Directors are responsible for allocating the resources necessary for its implementation and supervision.

— Anti-corruption policy (G1-AR-05-PO)^{2.65}

Auchan Retail's anti-corruption policy has been developed in the aim of preventing and combating all forms of corruption, whether active or passive, as well as similar practices such as influence peddling and conflicts of interest. It implements the provisions of French Act 2016-1691 of 9 December 2016 on transparency, the anti-corruption and the modernisation of economic life (known as the Sapin 2 Law) and is a pillar of the company's compliance system.

The aim of this policy is to prevent the legal, financial, commercial and reputational risks associated with violations of business integrity and relates in particular to the material impact and risk G1-15-IN and G1-05-RI mentioned in paragraph 5.1.1.^{2.65.a}

The anti-corruption policy applies to all Auchan Retail subsidiaries, in all countries where the company operates, and covers its entire value chain, both upstream and downstream, including relations with suppliers and business partners. Geographically global in scope, it pays particular attention to areas and countries with a higher level of corruption risk.^{2.65.b}

Auchan Retail's Ethics & Compliance department is responsible for implementing and supervising the policy in all subsidiaries, under the supervision of Executive Management and the Board of Directors.^{2.65.c}

Aware of the harmful effects of corruption on the economy and society, the company incorporates the expectations of its stakeholders into the development of its policy. Corruption is likely to lead to unfair competition between suppliers by relegating essential criteria such as quality, safety, performance or price to second place. Such dysfunctions could compromise the company's ability to select the best products at the lowest cost, invest in its business over the long term and maintain infrastructures that comply with safety requirements, thereby putting customers and consumers at risk.^{2.65.e}

This policy is set out in an anti-corruption code of conduct that defines expected and prohibited behaviour for workforce, illustrated by concrete examples of high-risk situations. Available in several languages, this code is distributed to all the company's subsidiaries and incorporated into the internal regulations of the French subsidiaries.

The company's anti-corruption requirements are communicated to business partners as soon as they enter into a business relationship, as part of the due diligence procedures that make it possible to assess the level of risk presented by third parties and to verify their alignment with Auchan Retail's ethical standards. These requirements are then formalised in auditable contractual clauses, which are reinforced for third parties identified as presenting an increased risk. Finally, a confidential and secure reporting system is available to stakeholders to report any potential breaches of policy.^{G1.20 2.65.f}

– Internal audit and control system

To ensure that its anti-corruption policy is properly applied, Auchan Retail implements a structured system of internal controls and audits across various levels within the organisation.

At the first level of control, internal control and accounting control procedures cover high-risk areas such as purchasing and human resources. Specific sheets describe the goals, procedures, frequency and functions responsible for each control. These checks are carried out at predefined intervals to ensure compliance with the company's anti-corruption measures.

The second level of control is mainly carried out by managers in the Internal Control and Accounting teams. Responsible for in-depth verification of compliance of level 1 controls, their scope covers the various subsidiaries, and they use dedicated tools to analyse financial transactions and identify any anomalies.

At the third level, audits are carried out either specifically on one section of the anti-corruption programme - such as the correct handling of whistleblower reports - or on a more generic topic - such as the handling of expense claims - and include anti-corruption checks. These audits are carried out according to an annual plan, and the results are reported to the Audit Committee and to ELO's executive management.

– Handling of corruption allegations

In the event of an allegation of corruption, Auchan Retail will handle each report in an objective and confidential manner:

- Referral to Auchan Retail's Safety & Security department & as soon as a report of potential corruption is received *via* the report platform or by any other means, in order to assess it and initiate an in-depth investigation if necessary;
- the investigation follows a standardised procedure, involving various departments - Human Resources, Legal Affairs, Internal Audit;
- Following the investigation, a summary of the findings is recorded on the platform and sent to the relevant managers, in particular the Human Resources function;
- If any acts of corruption are proven, disciplinary sanctions may be applied, up to and including employment contract termination.

The separation between the functions in charge of investigations and likely to impose sanctions or decide on prosecutions and the functions in the management chain concerned ensures that reports of alleged corruption are dealt with independently and objectively.^{G1.18.B}

5.1.4.2 Communication of results to administrative, management and supervisory bodies^{G1.18.C}

In addition to the oversight exercised by Auchan Retail's governance bodies and executive management, the Board of Directors, including its Compliance Officer and Audit Committee, regularly monitor the implementation and results of the company's policy.

They are kept informed of these developments through half-yearly presentations to the Audit Committee and the Board of Directors, which include a detailed review of each component of the policy and its deployment within the organisation:

- Commitment of subsidiaries' management bodies: assessment of the involvement and active support of the management bodies of each subsidiary in promoting anti-corruption practices;
- Deployment of procedures: review of the correct and effective deployment of anti-corruption procedures, ensuring their consistent application at all levels of the organisation, particularly with regard to the assessment of third parties;

- Training and awareness-raising: report on the roll-out of training programmes and awareness-raising initiatives aimed at workforce and partners, designed to strengthen the culture of integrity within the company;
- Alert system: review of the operation of the internal alert system, including the number of reports received, the processing carried out and the corrective measures put in place;
- Evaluation of the programme: presentation of the results of periodic assessments of the programme, enabling potential areas for improvement to be identified.

These half-yearly reviews also include an analysis of key performance indicators, enabling the efficacy of the policy to be measured and the progress made in relation to the goals set to be monitored.

5.1.4.3 Anti-corruption training

— training of exposed workforce ^{G1.10.H}

Given the nature of business activities, the multiplicity of its stakeholders and its diversified geographical presence, six function families have been identified as being particularly exposed to the risk of corruption. Those using services - Purchasing, Development, Real Estate and Maintenance -, the top management of the company's subsidiaries - executive management and members of their management committees - and the Legal functions. These categories represent just over 130 roles within the company and cover 100% of the so-called "exposed" populations under the terms of the Sapin II law. ^{G1.21.A}

The new workforce concerned undergo compulsory training in the month they are hired, followed by refresher courses every 18 months or so.

These courses are delivered using e-learning modules, which enable a large number of workforce to be trained quickly and on a massive scale, and ensure that knowledge is disseminated effectively and uniformly throughout the organisation.

Each training session lasts around an hour, and covers eight topics in the form of interactive scenarios to ensure that workforce assimilate the concepts covered and are able to apply the anti-corruption rules on a day-to-day basis. Each section is assessed in the form of a multiple-choice questionnaire, requiring a minimum of 80% correct answers.

These training courses take account of the company's corruption risk mapping, in accordance with the requirements of the Sapin II law. Their educational content is also adjusted according to the level of exposure of workforce, so that everyone receives relevant training tailored to their specific responsibilities.

The 8 themes of anti-corruption training:

- Definition and forms of corruption: the course explains what corruption is and specifies its different forms.
- Regulatory framework: introduction to international and national regulations, such as the Sapin II law in France, imposing obligations on companies to combat corruption and have extraterritorial scope.

- Public officials and politically exposed persons: definition of these two concepts and the precautions to be taken when interacting with people with this qualification.
- Internal anti-corruption procedures: the Anti-Corruption Code of Conduct and related procedures are presented, emphasising their role in assisting, identifying and preventing corruption.
- Conflicts of interest: this training course highlights situations where conflicts of interest may arise in business relationships and how to avoid them.
- Specific risks by sector and country: analysis of risk factors according to high-risk countries and particularly exposed business sectors.
- Rules on gifts and invitations: distinction between acceptable and high-risk practices in commercial relations.
- Reporting risky behaviour: encouraging people to report suspected cases or behaviour that may violate anti-corruption rules *via* dedicated internal channels.

As a result, 100% of the company's exposed roles are covered by its anti-corruption training programme. ^{G1.21.B}

Target population (number of workforce) - Auchan Retail	13,136
Population trained in 2025	12,607
Population trained in 2024	10,941
Training duration (e-learning)	60 minutes
Training frequency	Every 18 months
Topics covered	
What is corruption?	yes
The consequences of corruption	yes
High-risk activities	yes
High-risk countries	yes
Gifts and invitations	yes
Civil servants	yes
Our tactics to prevent corruption	yes
The integrity of our financial statements	yes
Politically exposed persons	yes
Don't be silent (SpeakUp)	yes

5.1.4.4 Training for administrative, management and supervisory bodies ^{G1.21.C}

Members of the Executive Board and the Board of Directors regularly receive training in business conduct, provided in particular by external service providers (law firms, etc.). Audit Committee members also benefit from more specific awareness-raising sessions, at least once a year, including sharing of experiences, testimonials and a more in-depth look at certain topics.

With regard to measures against corruption, these training courses focus primarily on the anti-corruption measures set out in the Sapin II Law, the commitment expected from the management body, the controls carried out by the French Anti-Corruption Agency and the risks incurred, particularly administrative and quasi-criminal, in the event of failure to comply with the law.

Indicators and targets

5.1.5 [G1-4] Incidents of corruption or bribery

5.1.5.1 Convictions for corruption or bribery ^{G1.22 + G1.24.A}

During the reporting period, the company's subsidiaries were not convicted of any offences under the applicable legislation on combating corruption and bribery.

5.1.5.2 Measures taken to remedy non-compliance with internal anti-corruption procedures and standards ^{G1.24.B}

Auchan Retail has put in place several types of measures to address non-compliance with its internal anti-corruption procedures and standards.

- Internal investigations: whenever a potential case of non-compliance is identified, a thorough internal investigation is carried out to understand the circumstances, the mechanisms and to identify the people responsible.
- Disciplinary measures: where appropriate, and depending on the seriousness of the offence, disciplinary measures are taken against those involved, ranging from a warning to termination of the employment contract.
- Strengthening internal controls: internal controls are continuously improved to prevent the recurrence of such incidents, focusing on activities, functions or geographic regions where incidents have occurred.
- Increased training and awareness: training programmes are deployed to ensure that the workforce, particularly those most at risk, understand anti-corruption policies and know how to apply them on a day-to-day basis. Changes are made to these training courses in response to incidents.
- Communication around the reporting system: regular communications ensure that all whistleblowers are able to use the secure internal reporting channel when a potential malfunction or issue needs to be reported.
- Monitoring and assessment: the company's internal procedures are revised as necessary to adapt them to changes in its environment and to ensure that it is able to take into account any failures or shortcomings identified.

5.1.6 [G1-6] Payment practices

5.1.6.1 Description of payment practices, including payments terms to SMEs ^{G1.31.1}

The company applies the terms of payment stipulated by the applicable law in the countries where it operates, for each category of good or service provided by its partners.

5.1.6.2 Average time required to pay an invoice from the date on which the contractual or statutory term of payment starts to be calculated ^{G1.33.A}

The average payment time for invoices paid in 2025 was 46 days (excluding ChronoDrive and Partisans du Goût) compared with 44 days last year.

5.1.6.3 Description of the company's standard payment terms (in number of days) by main category of suppliers ^{G1.33.B.}

Payment terms vary according to the nature of the goods and services provided. The table below summarises the distribution of payment terms for merchant purchases and other purchases and the proportion of these payments (in euros or, where applicable, converted into euros) actually aligned with these terms. The scope is the same as above.

Standard payment terms	Percentage of payments aligned			
	31/12/2025		31/12/2024	
	Merchant purchases	Other purchases	Merchant purchases	Other purchases
Between 0 and 7 days	84 %	58 %	81 %	54 %
Between 8 and 14 days	82 %	48 %	89 %	58 %
Between 15 and 30 days	83 %	90 %	85 %	79 %
Between 31 and 45 days	85 %	72 %	89 %	71 %
Between 46 and 60 days	90 %	87 %	92 %	75 %
More than 60 days	93 %	55 %	88 %	35 %

Overall, merchant purchase payments are aligned with standard payment terms for 87 % of the purchases settled in 2025.

Overall, payments for other purchases are aligned with standard payment terms for 73 % of the purchases settled in 2025.

5.1.6.4 Ongoing legal proceedings concerning late payments ^{G1.33.C}

At the end of the reporting period, no legal proceedings for late payments were in progress within the scope included in the analysis.

5.1.6.5 Additional information needed to provide sufficient context regarding payment practices ^{G1.33.D}

Information on payment practices is presented on an aggregate basis for the entire scope covered by the indicators, i.e. within the Auchan Retail scope excluding Chronodrive and Partisan du Goût. The information does not conceal any material information regarding impacts, risks or opportunities and there are no significant variations in material impacts, risks and opportunities between the countries included in the analysis.

From the perspective of impact materiality and financial materiality, all material legal subsidiaries (or subsidiaries) conducting their primary business in the retail sector and consolidated, have been included.

The estimated quantitative indicators for payment practices are based on the value of invoices in Euros (converted into Euros if the functional or transaction currency was different) and paid between January 1st and December 31st 2025.

The average time taken by the Auchan Retail Group to pay an invoice, expressed as a number of days, and the percentage of payments aligned with standard terms were estimated using value-based weightings.

Information on the SME or non-SME status of all suppliers was not available at the reporting date, and attempting to obtain it would be well beyond the scope of reasonable endeavours without cost and effort, therefore the payment practices indicators have been calculated without distinguishing between SME and non-SME suppliers.

The standard payment terms, expressed in number of days, have been grouped into ranges to make this information easier to read. By making reasonable efforts, two main categories of suppliers could be distinguished: merchandise suppliers (delivering goods to be bought and sold) and non-merchandise suppliers (associated with general expenditure and investments).

The number of legal proceedings currently outstanding for late payment refers specifically to legal proceedings that have not yet been legally resolved as at the reporting date. No additional information is provided on legal proceedings relating to late payments which have been settled or closed during the reporting period, as this was neither required nor material.

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