

Auchan | RETAIL

ROMANIA
SUSTAINABILITY REPORT

2024



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Dear partners, customers and employees,

The year 2024 marks an important moment in our sustainability journey, combined with strong market dynamics and developments in retail. The company's results show an increase compared to the previous year with a transformation of the development directions on a new business concept: ATAC Hyperdiscount by Auchan and the Simply by Auchan franchise model.

In terms of sustainability, we have taken significant steps to align with the highest reporting standards and to intensify our actions to transition to a sustainable business model.

In this report, you will find a transparent and detailed picture of our sustainability performance, carried out according to **ESRS standards**. The adoption of these standards reflects our commitment to providing relevant, comparable and reliable information that meets the expectations of clients and all stakeholders.

A central element of the report is the **double materiality analysis**. Through it, we identify and manage the most important effects of our activity on the environment and society, as well as the risks and opportunities that may impact the future of our business. Also, **the Implementation of IRO** (Identification of Impacts, Risks and Opportunities) allows us to anticipate and continue to effectively manage sustainability challenges and opportunities. Through this proactive approach, we adapt to an ever-changing competitive environment and create long-term value.

Through significant efforts and strategic investments, we have achieved considerable carbon emission reductions on all three scopes (Scope 1, Scope 2 and Scope 3). These results demonstrate our commitment to actively contribute to the fight against climate change and to build a sustainable future.

This year, we have made significant progress in several key areas. We continued to invest in the energy efficiency of our operations, reducing energy consumption and greenhouse gas emissions. We have also intensified our efforts to reduce waste, by implementing projects such as: the Deposit Return System or the production of biogas from food products.

In 2024, we continued to invest in initiatives that reduce our impact on the environment and support the communities in which we operate. Notable achievements include expanding the used oil collection and recycling campaign, partnering with Bucharest Fashion Week to promote sustainable fashion, and ongoing efforts to reduce plastic packaging. We cannot forget the partnership with the Sustainability Academy and the climate event organized for our suppliers, both of which have a positive impact on our supply chain.

We have expanded the range of Supply Chain products available in our stores, offering customers product options for which the production process is controlled on the four pillars (environmental, social, quality and economy). Thus, we support local producers who adopt sustainable agricultural practices.

We are aware of the important role we have in the communities in which we operate. That is why we have continued to support local initiatives and get involved in social projects that contribute to improving the quality of life. We have invested in education and training programs for our employees, promoting a culture of sustainability throughout the organization.

To ensure the credibility and accuracy of the information presented in this, we applied our report to a voluntary audit according to the ISAE 3000 standard. This independent assessment confirms our commitment to transparency and accountability.

Looking to the future, we are committed to continuing to improve our performance to strengthen our company as a brand of meaning. We will continue to listen to and collaborate with our partners, suppliers and customers to build a value chain that is as sustainable as possible. We will continue to invest in innovation and new technologies that help us reduce our impact on the environment and create affordable food conditions for consumers in Romania.

In 2024 we have kept the dialogue open with all stakeholders to understand their expectations and needs. These steps support the continuous increase of our level of performance and continuous improvement processes.

All these achievements would not have been possible without the dedication and efforts of all our employees, the support of our partners and the trust of our customers.

Thank you all for your essential contribution to our success and I invite you to discover our sustainability efforts in detail in this report!

Ionuț Ardeleanu,
CEO Auchan Romania



General Disclosures



ESRS 2

GENERAL DISCLOSURES

Auchan Romania – Basis of preparation

General basis for the preparation of sustainability statements

BP-1, BP-2

Auchan Romania SA will be subject to the Corporate Sustainability Reporting Directive (CSRD) and will implicitly apply the European Sustainability Reporting Standards (ESRS) in accordance with the provisions of Order no. 85/2024. **At Auchan Romania SA¹ ("Auchan Romania") we prepare the sustainability report based on ESRS standards for the first time for the financial year 2024, for the period January 1, 2024 – December 31, 2024.** Through our sustainability reporting, we present our ESG (environmental, social and governance) performance to internal and external stakeholders and demonstrate our strong commitment to sustainable development. The annual reporting covers all Auchan Romania activities, with an exclusive focus on the activities carried out in the following locations: Auchan Titan, Auchan Târgu Mures, Auchan Pitesti, Auchan Cluj, Auchan Timisoara, Auchan Constanta, Auchan Suceava, Auchan Militari, Auchan City Iasi, Auchan Craiova, Auchan City Crangasi, Auchan Drumul Taberei, Auchan Brasov Coresi, Auchan Berceni, Auchan Cotroceni, Auchan Pallady, Auchan Vitan, Auchan Bacau, Auchan Baia Mare, Auchan Brasov Vest, Auchan Cluj Nord, Auchan Constanta Sud, Auchan Craiova Craiovită, Auchan Deva, Auchan Galati, Auchan Oradea, Auchan Pitesti Gavana, Auchan Ploiesti, Auchan Satu Mare, Auchan Sibiu, Auchan Targu Mures Sud, Auchan Timisoara Nord, Auchan Timisoara Sud, Auchan Obor, Auchan Buziasului, Auchan Turda, Auchan Bucium, Auchan Miroslava, Auchan U Center, Auchan Mosnita, Auchan Exigent Plaza, MyAuchan Otopeni 2, MyAuchan Rosetti, MyAuchan Luica, MyAuchan Banu Manta, MyAuchan Alexandriei, MyAuchan Cluj Vivido, MyAuchan Craiova Universitaria, MyAuchan La strada, Headquarter, Auchan Logistic Warehouse Stefanesti Fresh, Auchan Logistic Warehouse Stefanesti Ambient and Auchan Logistic Warehouse Deva-Călan, in accordance with the legal provisions in force.

We present the activity data of Auchan Romania during the entire financial year 2024, as previously defined, and the information collected from the value chain. The annual report covers all Auchan Romania activities carried out on the territory of Romania, according to the legal provisions in force, except for franchises on (MyAuchan – Petrom), and the services and products partnership (Simply by Auchan). The Auchan Romania Group consisted of the following companies as of December 31, 2024: Auchan Retail Romania SA, Auchan Import Export Roumanie SRL and Auchan Renewable Energy SRL. This Report presents the sustainability performance only for Auchan Retail Romania SA in 2024.

Auchan Romania will be subject to the application of the Corporate Sustainability Reporting Directive (CSRD), which means that we will have to comply with the rigorous requirements set by this European directive. As a result, we will start applying the European Sustainability Reporting Standards (ESRS), according to the provisions included in Order no. 85/2024. In order to be able to adequately document the aspects related to sustainability reporting, at Auchan Romania level we have developed and implemented a specific procedure for carrying out the Double Materiality Analysis. This analysis is an essential and mandatory component of the Sustainability Report.

The basis for preparing the current Sustainability Report is a solid one, and all Auchan Romania's activity points taken into account for this report are the same as those that are analyzed in the company's financial statements, except for the Simply by Auchan franchises and the MyAuchan Petrom partnership on services and products. For the 2024 financial year, we will align our sustainability reporting with ESRS standards for the first time, choosing to do so on a voluntary basis.

Moreover, the report has been subject to a third-party audit, thus ensuring the transparency and accuracy of the information presented.

Our goal is to implement the requirements of these standards as accurate as possible during the financial period from January 1, 2024 to December 31, 2024. The sustainability report is prepared based on the results obtained from the double materiality analysis according to the ESRS requirements. The double materiality analysis was carried out in accordance with the first set of ESRS standards, which was adopted on 31 July 2023. This approach underlines Auchan Romania's commitment to comply with the latest sustainability standards and regulations.

Following the double-materiality analysis, topics such as climate change with a focus on climate change mitigation and energy (including food waste and management of products with old stocks), water consumption, waste management, affected communities (including education, health and environmental activities), final consumers and professional business conduct (including digital data protection) are the most important sustainability issues addressed by Auchan Romania in this report, followed by environmental pollution with hazardous substances and microplastics, the use of marine resources, own workforce and workers in the value chain.

Our present sustainability reporting is not limited only to the company's internal operations, because upstream and downstream value chain information is also included. The impact materiality analysis includes the impacts related to Auchan Romania's own operations and value chain, including its services and business relationships. Once an impact, risk or opportunity is identified as significant, we determine the relevant information to be considered for reporting under ESRS and develop a topic-specific presentation. The management adopts a responsible and extensive approach in integrating ESG criteria into Auchan Romania's strategy and development plans at each location level, which is further cascaded to our partners and collaborators. This is achieved both through established processes and procedures and through actions derived from the fundamental objectives up to the individual level through the established performance indicators. Information regarding the value chain is presented in the chapters dedicated to thematic standards.

In preparing this report, we have not included detailed information that could compromise intellectual property, know-how or innovation results of the company.

¹ For the purposes of this report, the turnover, capital and operating expenses belong to Auchan Romania SA

Disclosures in relation to specific circumstances

Changes in preparation or presentation of sustainability information

In the context of the ESRS requirements for reporting, Auchan Romania is preparing the sustainability report for the 2024 financial year. Thus, the company has a transparent approach towards the management of the identified impacts, risks and material (significant) opportunities, and their description reflects both the understanding of the reporting criteria and the compliance and accuracy of the reported data.

In this report, 2023 will serve as a reference year and 2024 data will be compared with 2023 data where available. Unlike the current reporting, the Sustainability Report for the financial year 2023 was prepared in accordance with the Global Reporting Initiative (GRI) standard. We mention that the data for the reference year 2023 cover 12 months from October 1, 2022 to September 30, 2023.

Between December 2024 and January 2025, a double materiality analysis was carried out, according to ESRS standards, to comply with the requirements of the Corporate Sustainability Reporting Directive (CSRD Directive). In the materiality assessment process, time horizons defined by the standard were used, as follows: short-term - the period corresponding to the entity's financial reporting; medium-term - from the end of the short-term period to five years; and long-term - more than five years.

At the level of the financial year 2024 there are no estimates or data on the value chain using indirect sources. No indicators are reported to the upstream and downstream value chain. This report has been subject to a voluntary third-party audit.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

The relevant legislation or other standards used in the reporting process shall be mentioned, where necessary, in the content of the report.

Incorporation by reference

The report shall include references to additional documents or to information included in another thematic standard, when necessary.

Auchan Romania – Governance

The role of administrative, management and supervisory bodies

GOV-1

At the management level, we carry out our activity based on solid corporate governance principles and ensuring a high level of efficiency and effectiveness in all Auchan Romania operations. These principles include transparency, accountability, fairness, and performance-orientation, all of which contribute to the long-term stability and success of the company.

Our values and commitment to acting responsibly define the decisions we make and our representation across the company. Thus, we have defined a well-organized corporate governance system, which ensures compliance with the Governance Rules established by the Auchan Retail Group and which allows us to direct actions correctly, manage risks effectively and use resources responsibly.

The directors of the Executive Board, under the coordination of the Director General, are responsible for maintaining a robust operational framework and effective control, in order to achieve our objectives in a sustainable manner. They take all necessary measures to implement and comply with the legislation relevant to the activity areas they coordinate and supervise.

The Board of Directors and the executive team, composed of the CEO and the Executive Committee Members, have a key role in implementing our strategies, achieving our objectives and managing risks. The General Manager, who has representation responsibilities, manages the day-to-day activities of the company, ensuring that they are carried out optimally.

Composition and Structure of the Board of Directors of Auchan Romania as of December 31, 2023

Nr. crt.	Name	Function	Date of appointment	Mandate expiry date
1	Benoit François Joseph Lheureux	Chairman of the Board of Directors	24.02.2021	23.02.2025
2	David Nicolas Mulliez	Member of the Board of Directors	24.02.2021	23.02.2025
3	Solange Rico Rodrigues Farinha	Member of the Board of Directors	04.05.2021	23.02.2025
4	Pierre Paul Buchsenschutz	Member of the Board of Directors	16.06.2020	23.02.2025
5	Dominique Andre Henri Ducoux	Member of the Board of Directors	16.06.2020	23.02.2025

The term of office of the members of the Board of Directors is 4 years, and they may be re-elected for several consecutive terms, without a specified limit. The administrators can be both natural and legal persons, from Romania or from other countries, and it is not necessary to be shareholders of the company. They are elected by the Ordinary General Meeting of Shareholders, which also selects the Chairman of the Board from among its members. According to the company's Articles of Incorporation, Auchan Romania is managed by a Board of Directors consisting of five members, with the possibility of extending their number up to seven members and always maintaining an odd number.

Composition and Structure of the Board of Directors of Auchan Romania in the financial year 2024

Nr. crt.	Name	Function	Date of appointment	Revocation date	Mandate expiry date
1	Benoit François Joseph Lheureux	Chairman of the Board of Directors	24.02.2021	08.01.2024	-
2	Jean Denis Deweine	Member of the Board of Directors	08.01.2024	-	07.01.2028
3	David Nicolas Mulliez	Member of the Board of Directors	08.01.2024	-	07.01.2028
4	Solange Rico Rodrigues Farinha	Member of the Board of Directors	08.01.2024	-	07.01.2028
5	Pierre Paul Buchsenschutz	Member of the Board of Directors	08.01.2024	-	07.01.2028
6	Dominique Andre Henri Ducoux	Chairman of the Board of Directors	08.01.2024	-	07.01.2028

In order to guarantee a detailed and effective management of the various areas of activity, a subdelegation scheme of powers was approved at the company level, according to which the Board of Directors delegated part of its responsibilities to the General Manager, who in turn subdelegated part of the responsibilities of representation and coordination to the directors of the Executive Committee. These delegated decision-making and representative authorities must operate in strict accordance with the company's interests, corporate governance rules and all relevant legal requirements.

In the reference period, the Board of Directors was composed of four men and one woman, and for the 2024 reporting period, the proportions remained the same. As for the Executive Committee, in the 2023 financial year, it was composed of nine men and two women, including the General Manager, and in 2024 the proportions changed so that 3 women and 6 men are part of this Committee in the reporting period.

Composition and diversity of the members of the Board of Directors

	2023	2024
Number of members with executive functions	1	1
Number of non-executive members	4	4
Percentage of members of administrative, management and supervisory bodies	100%	100%
Gender percentage of the board (calculated as the average ratio of female to male board members)	80% - men 20% - women	80% - men 20% - women
Percentage of independent board members	0 of 5 (0%)	0 out of 5 (0%)

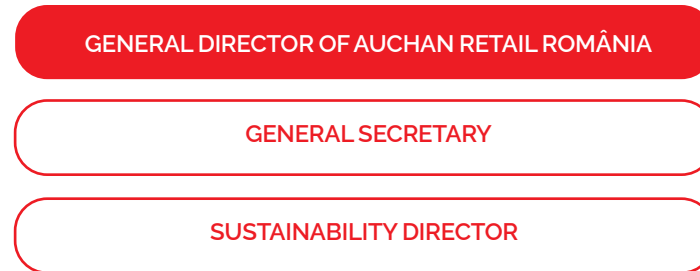
The Board of Directors, led by its President, represents the highest governing body of Auchan Romania.

The General Director has entrusted responsibility for managing the organization's impact on the economy, the environment and people to the Sustainability Director and the Secretary General. They, in turn, assigned various specific responsibilities to other directors and employees in the relevant departments, thus ensuring efficient and specialized management of sustainability issues.

In order to monitor and evaluate the progress of projects with an impact on ESG (environmental, social and governance) but also on the economy, environment and community, recurring sessions and general meetings are organized in specialized groups that provide the necessary expertise. Within these committees, the status and developments of the company's projects are presented and evaluated, thus ensuring a transparent approach and effective internal communication.

The General Manager is not directly involved in reviewing the disclosed information, but is partially involved in their approval, including important topics of the organization. By delegating responsibilities, this responsibility is assumed by the Sustainability Director and the Secretary General. In order to support the development of collective skills and experience in the field of sustainable development, the Quarterly Sustainability and Climate Committee is organized with the participation of the Sustainability team and other key actors in the company. These meetings aim to align the sustainability objectives and strategy, discuss ongoing projects and evaluate the achieved results.

Composition and Structure of the Sustainability Governance of Auchan Romania in the financial year 2024



At Auchan Romania, we have established a detailed procedure for the prevention and management of conflicts of interest, applicable to all employees, representatives and collaborators, especially for employees in positions exposed to risk (referred to in the "sensitive population" procedure). This procedure is based on the essential principles of legal compliance and integrity, which are non-negotiable. A conflict of interest arises when personal interests can influence professional decisions, affecting impartiality and objectivity. The procedure identifies three types of conflicts: actual, potential and apparent, each of which has different implications for integrity and trust.

Examples include hiring or promoting a relative or friend, selecting a provider with personal ties, or accepting gifts that could influence decisions. We emphasize the importance of timely reporting of any conflict of interest to prevent legal and reputational risks. Although distinct, conflicts of interest and corruption are often interconnected, and conflicts can lead to corruption. We are committed to complying with strict international anti-corruption regulations.

In order to effectively manage conflicts, we require employees to complete a Conflict-of-Interest Declaration, updated annually or when significant changes occur. This statement includes information about personal and professional relationships that could influence the company's decisions. The HR Business Partner Compliance & Benefits, together with the Compliance Officer and the Director of Economic Security, review these statements to identify and manage potential conflicts, ensuring confidentiality.

When a conflict is identified, we implement corrective measures, such as managing the participation in certain activities or temporarily changing responsibilities. Decisions are documented and monitored to ensure a proper compliance approach. In addition, we maintain a register of conflicts of interest, recording all cases identified and actions taken, helping to prevent future conflicts.

The procedure underlines our commitment to fight corruption and maintain an ethical and transparent business environment, protecting the interests of the company and its employees.

Although the procedure is well established and applied, during the reporting period January 1, 2024 – December 31, 2024, no specific information regarding employee conflicts of interest has been published.

As for the evaluation of the performance of the executive management bodies, this is a process managed exclusively by the Board of Directors of Auchan Retail International. This process includes strict criteria and is subject to high standards of evaluation, with the ultimate goal of ensuring the fulfillment of responsibilities ethically and effectively by members of management. The detailed information regarding the performance evaluation is not published, and Auchan Romania does not have direct access to this data.

The process of designing remuneration policies and determining remuneration for all Auchan Romania employees is supervised by the Remuneration Committee. This committee also includes some of the members of the General Management, thus ensuring a fair and well-founded approach to setting remuneration. The personnel expenditure budget is subsequently validated by the Chairman of the Board of Directors, thus guaranteeing careful and responsible supervision of salary expenses.

Composition of the General Management of Auchan Romania in 2023 (9 men and 2 women, including the General Manager)

Crt. No.	Name	Position	Date of appointment
1	Ionuț Ardeleanu	General Manager	25.01.2016
2	Adina Nanu	Director of Human Resources and Transformation	01.12.2020
3	Alexandru Pascu	Performance Director	01.02.2022
4	Jean Simon	Product Director	01.07.2021
5	Tiberiu Dănețiu	Director Marketing	01.03.2016
6	Stephane Boennec	Director of Finance and Assets	01.04.2021
7	Ioana Toșa	Director of the Northern Territory	01.07.2021
8	Patrice Goupil	Director of Southern Territory	01.07.2021
9	Jean Pierre Prajsnar	B2B & Partnerships Director	01.07.2021
10	Teodor Șerban	Efficiency & Project Directors	01.12.2020
11	Vitalie Niculiță	Secretary General	01.09.2023

Composition of the General Management of Auchan Romania in 2024 (6 men and 3 women, including the General Manager)²

Crt. No.	Name	Position	Date of appointment
1	Ionuț Ardeleanu	General Manager	25.01.2016
2	Adina Nanu	Director of Human Resources and Transformation	01.12.2020
3	Alexandru Pascu	Director of Finance and Performance	01.07.2024 ³
4	Jean Simon	Product Director	01.07.2021
5	Tiberiu Dănețiu	Director of Corporate Affairs and Retail Media	01.07.2024 ³
6	Ioana Toșa	Sales Director	01.06.2024 ³
7	Teodor Șerban	Efficiency & Project Director	01.12.2020
8	Vitalie Niculiță	Secretary General	01.09.2023
9	Raluca Mindirigiu	Director of Marketing and Customer Service	01.07.2024

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GOV-2

Throughout the 2024 financial year, the integration and addressing of sustainability issues on the General Management agenda was achieved through the presentation of the Sustainability strategy in various instances including the internal "Leaders Direct" broadcast and by organizing Sustainability Committee meetings. These steps constituted an essential communication channel, bringing sustainability issues to the attention of the Executive Committee. By formalizing the discussions and decisions taken during these meetings, the minutes and presentations facilitated a clear understanding of the concerns and proposed actions related to sustainability. Thus, the General Management was able to take these issues into account in the decision-making process, ensuring that the company's strategies and policies are aligned with the sustainability strategy and objectives and that the social and environmental impact of the activities is taken into account. Through the actions, objectives and results, the company demonstrated its commitment to transparency and accountability in managing sustainability issues.

In the financial year 2024, we continued our proactive approach to managing sustainability issues by initiating the ESRS double materiality analysis, which forms the basis of the sustainability report. In accordance with the CSRD Directive, members of the Executive Board were directly involved in the assessment and validation of the information included in the sustainability report (double materiality study), underlying the relevance of the sustainability strategy and processes at the top management level. In addition, the conclusions of the double materiality study and the topics addressed in this report are documented and formalized by a decision signed by the Sustainability Director, the General Secretary and the General Manager, thus ensuring their effective implementation within the company. This rigorous and systematic approach demonstrates the firm commitment of the management to the implementation of sustainability strategies and policies and the transformation of the business model towards a more sustainable one.

At the level of the 2024 financial year, no significant ESG risks were identified to be presented to the administrative, management and supervisory bodies of Auchan Romania.

Compared to the reference year 2023, in 2024 the list of the main ESRS impacts, risks and opportunities relating to ESG was developed, as a result of the double materiality analysis. This can be found as an annex within the internal double materiality file. As part of the ESRS double materiality analysis and the process of developing the impacts, risks and opportunities related to the materiality results, the sustainability risks defined at Auchan Retail International level in previous years were taken into account.

² From June 2024

³ Role change

Integration sustainability-related performance in incentive schemes

GOV-3

In the financial year 2024, at Auchan Romania level, performance indicators related to ESG aspects were integrated into the Remuneration Policy at a general level. Members of the General Management and all managerial employees in the company had sustainability indicators included in the individual variable remuneration processes and benefited from performance bonuses linked to the sustainability objectives implemented and achieved. The situation is valid, for the general indicators, also for the financial year of reference 2023.

Statement on due diligence

GOV-4

At Auchan Romania level, a comprehensive guide has been developed for due diligence processes regarding our partners. The due diligence process is also relevant for all departments that contract partners or place orders with them. This process is an integral part of the compliance program implemented in Auchan Romania, with the objective of identifying and managing risks related to fraud and corruption, business ethics, reputation and compliance in the relationship with partners.

Other representative examples in this regard are defined by the procedures developed around the Seafood Blacklist and the Ingredients Blacklist. These documents constitute lists developed by Auchan Retail International and applicable to all group operations, including Auchan Romania, regarding prohibitions regarding threatened marine species, which all distributors of products containing fish must comply with (Seafood Blacklist), respectively prohibitions regarding ingredients used in own production, own brand and Auchan Chains (Ingredients Blacklist). More details about the Seafood Blacklist can be found in the report in section ESRS E3 – Water and Marine Resources.

Auchan Romania's alignment with the UN Guiding Principles is presented in Annex 1 – Results of verification of compliance with minimum social guarantees.

MAIN ELEMENTS OF THE DUE DILIGENCE PROCESS	POINTS FROM THE SUSTAINABILITY STATEMENT
Inclusion of due diligence in governance, strategy and business model	Annex 1 - Results of the verification of the fulfilment of the minimum social guarantees
Working with affected stakeholders at all key stages of the due diligence process	Annex 1 - Results of the verification of the fulfilment of the minimum social guarantees
Identification and assessment of negative impacts	Annex 1 - Results of the verification of the fulfilment of the minimum social guarantees
Taking action to address these negative impacts	Annex 1 - Results of the verification of the fulfilment of the minimum social guarantees
Monitoring the effectiveness of these efforts and communicating	Annex 1 - Results of the verification of the fulfilment of the minimum social guarantees

Risk management and internal controls over sustainability reporting

GOV-5

The risks are presented in the chapter Managing Impacts, Risks and Opportunities and which are taken up at the level of each significant theme and sub-theme are the result of the double materiality analysis, according to ESRS.

Auchan Romania – Strategy

Strategy, business model and value chain

SBM-1

The Auchan Romania sustainability strategy reflects our business model and represents an adaptation method to meet current and future challenges. It is vital to our continued success and supports us in achieving our vision: eating well and living better while protecting the earth. As signatories to the UN Global Compact since 2016, we have committed globally to integrating sustainable development into our extensive sustainability strategy, which guides our actions both at local and group level. It is based on essential pillars, with the aim of generating a positive, measurable and lasting impact, thus ensuring long-term sustainability. In our effort to align with the UN Sustainable Development Goals, we focus on four main directions integrated into all our activities.

We promote healthy eating and fight against food waste

We fight against plastic pollution

We reduce our carbon footprint

We support social and societal commitments

The four directions assumed by Auchan Romania in both the reporting year 2024 and the reference year 2023 allow us to actively contribute to the sustainability of the company and to have a constant and significant positive impact on communities and the environment. At Auchan Romania, our actions are substantiated by concrete actions and related sustainability services in support of consumers through which we want to build a sustainable ecosystem for our partners, employees and customers.

To reflect these principles, we have implemented various initiatives and measures aimed at bringing positive benefits to both the community and the environment.



As an important player in the non-specialized retail sector at the national level, Auchan Romania contributes to the transition to a sustainable economy and supports 9 of the 17 UN Sustainable Development Goals.



SDG 1 – Eradicate poverty in all its forms and in any context

Poverty is a problem both locally and regionally, respectively globally.

To help eradicate poverty, Auchan Romania offers a wide range of products that contribute to public food safety and provide non-discriminatory access to affordable food for all consumer groups.



SDG 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and ensure decent work for all

We contribute to the economic growth of the area where we operate, through contributions to the local budget, through the salaries offered to our employees and implicitly to the development of other adjacent fields of activity.



SDG 2 – Zero hunger

Eradicating hunger, ensuring food security, improving nutrition and promoting sustainable agriculture

To help eradicate hunger, Auchan Romania offers a wide range of products that contribute to public food safety and provide non-discriminatory access to food accessible to all consumer groups.



SDG 12 – Responsible consumption and production

Ensuring sustainable consumption and production patterns.

This objective includes both awareness of finite resources and the application of sustainable measures, so in this way an environment similar to the current one is projected for our descendants. Auchan Romania understands these dependencies and is actively involved in responsible consumption and production by assuming conscious behavior, including more efficient production, sustainable waste management and, in general, activities in accordance with the principles of environmental protection.



SDG 3 – Ensure healthy lives and promote well-being for all, at any age

Achieving universal health coverage, including protection against financial risks, access to quality essential healthcare services, and access to safe, effective, quality essential medicines and vaccines at affordable prices for all.

To ensure that the health and well-being of our employees and customers are maintained at an optimal level, Auchan Romania has implemented a set of policies for all its staff.



SDG 13 - Take urgent action to combat climate change and its impacts

Improving education, awareness-raising and human and institutional capacities on climate change mitigation, adaptation, impact reduction and early warning.

To combat and limit the effects of climate change, in 2021 Auchan outlined a Climate Plan until 2030 that guides the company's decarbonization. The plan includes ambitious emission reduction targets along the value chain as well as four priority areas of action. The Plan's objectives were validated through scientific methods by the Science Based Targets Initiative (SBTI) in 2023.



SDG 4 – Ensure quality education and promote lifelong learning opportunities for all

By 2030, the aim behind this target is to substantially increase the number of young people and adults with relevant skills, including technical and vocational skills, that facilitate employment, decent job creation and entrepreneurship.

We want to attract as many young people and adults as possible to support them in developing skills specific to the field, which will offer them a better integration into the labor market.



SDG 14 – Life below water

Conservation and sustainable use of oceans, seas and marine resources for sustainable development.

Auchan Romania respects aquatic life and contributes to the protection of protected marine species through concrete actions to exclude them from the acquisition and sale processes on the shelf.



SDG 5 – Achieve gender equality and strengthen the role of women and girls in society

The objective aims to adopt and strengthen policies and impose legislation that ensures the promotion of gender equality and the empowerment of all women and girls.

At Auchan Romania, we promote gender equality and encourage women to accept roles in all departments of our company.

Regarding the breakdown of Auchan Romania's total revenues by significant ESRS sectors, no additional significant sectors have been identified in the ESRS, in which the company carries out relevant activities within the materiality assessment.

	FY23	FY24
Total number of employees by geographical areas/ branches	7,012 (ee/country)	7,334 (ee/country)
Total Revenue	7.255.097.289	7.747.202.728
Revenues by ESRS Significant Sectors ⁴	Not yet applicable	Not yet applicable
Fossil fuel revenues (coal, oil and gas)	This is not the case	This is not the case
Coal revenue	This is not the case	This is not the case
Oil revenues	This is not the case	This is not the case
Revenues from natural gas	This is not the case	This is not the case
Income from Taxonomy-aligned economic activities related to fossil gas	This is not the case	This is not the case
Revenues from chemicals	This is not the case	This is not the case
Controversial gun revenues	This is not the case	This is not the case
Income from tobacco cultivation and production	This is not the case	This is not the case

Auchan Romania's value chain analysis is crucial to gain a detailed and complete understanding of it, in order to identify the essential topics and impacts, risks and opportunities (IROs) that arise both inside and outside its operations. As per the requirements set out in ESRS 2 SBM-1 "Strategy, Business Model and Value Chain", the main elements of the value chain shall be disclosed and thematic IROs arising outside internal operations shall be reported, if deemed relevant. This integrated approach supports greater transparency and strategic alignment, contributing to effective management of risks and opportunities across the value chain.

Auchan Romania's value chain is structured in upstream, own and downstream operations.

As regards upstream operations, they have been analyzed in detail:

- o Extraction and exploitation of raw materials (e.g.: water, etc)
- o Obtaining plant derivatives
- o **Animal welfare**
- o **Agriculture**
- o **Logistics and distribution from third parties to Auchan Romania warehouses and locations**
- o Export and Import of Goods
- Tier 1 transactions – direct entries – categories of goods and services, including the following categories of goods and services:
 - o Electronics & Air Conditioning
 - o Phones, tablets, home appliances and IT
 - o Home & Cleaning
 - o Pet shop
 - o Automotive, garden and DIY
 - o Baby

⁴ Generates more than 10% of the company's revenue and or relates to significant actual impacts or potential significant negative impacts of the company.

- o Toys, stationery & Leisure (sports and outdoor activities)
- o Bakery, pastries, confectionery and gastronomy
- o Grocery
- o Dairy, meat, sausages and fish
- o Fruits and vegetables
- o Beverages and tobacco
- o Personal Care & Cosmetics
- o Textiles
- Tier 2 and 3 operations – raw material processing, production and supply of components, parts, products, including the following categories:
 - o Reverse Logistics/ Recycling
 - o Animal meat processing + fruit and vegetable harvesting
 - o Construction and project management contractors
- Tier 4 operations and beyond – exploitation and extraction of raw materials, including the following categories:
 - o Timber production
 - o Manufacturing/supply of components, parts and hardware and software products
 - o Processing of natural fibers, synthetic polymers and polymer blends
 - o Production of plastics, chemicals, rubber
 - o Hardware Parts Production

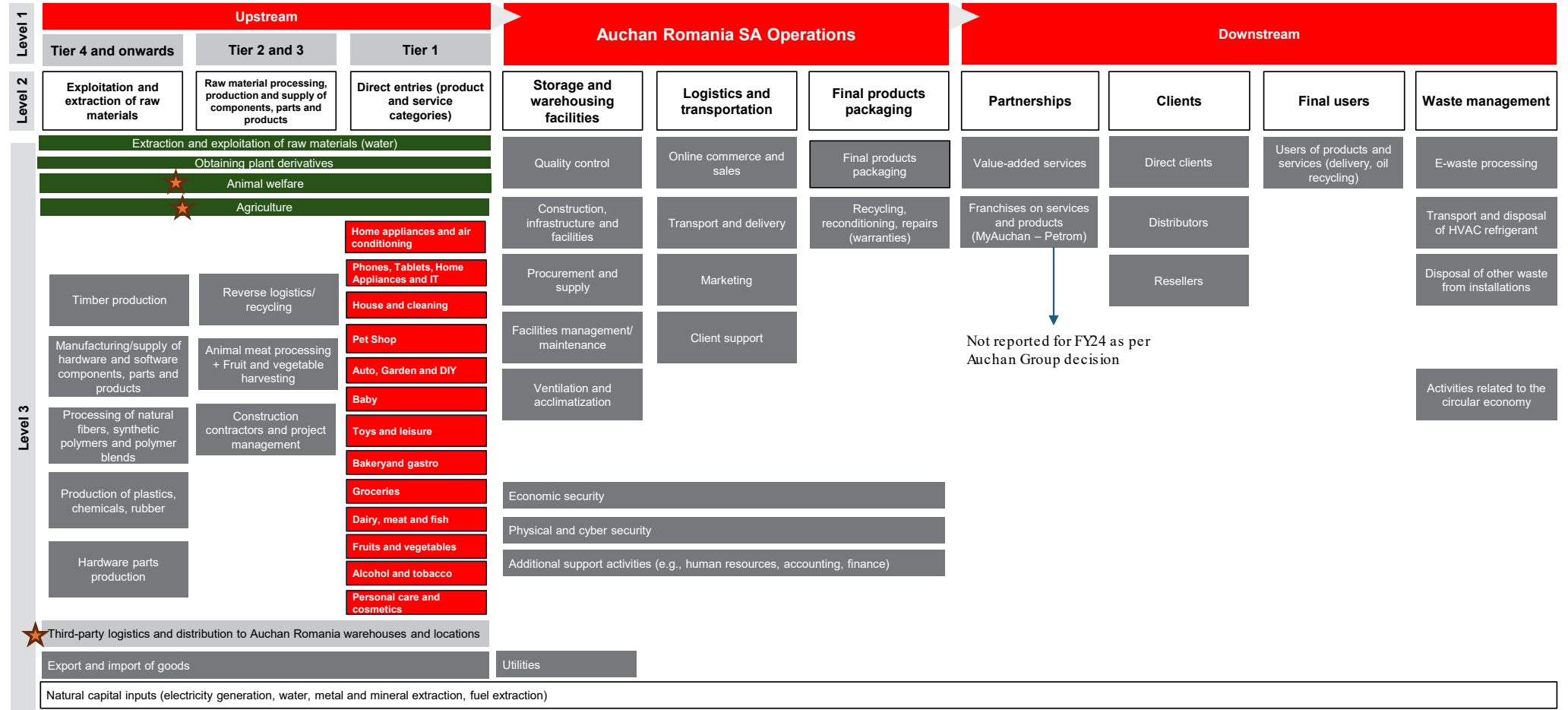
Regarding Auchan Romania's own operations, the following were analyzed in detail:

- Storage and storage facilities:
 - o Quality Control
 - o Construction of infrastructure and facilities
 - o Procurement & Sourcing
 - o Facilities Management/Maintenance
 - o Ventilation and air conditioning
 - Logistics and transport:
- Online commerce and sales
- o Order Processing
 - o Goods storage
 - o Shipping & Delivery
 - Production and Packaging of finished products: own production
 - o Own production for product categories developed as an exclusive Auchan brand
 - o Packaging of finished products in ultra-fresh areas
 - o Recycling and reconditioning

As regards downstream operations, the following were analyzed in detail:

- Partnerships
- Customers
- End users
- Waste management

Value chain – the main components



Value chain – the main material topics in the value chain associated with Auchan Romania’s activities

Upstream			Own operations		Downstream	
Tier 4 and onwards	Tiers 2 and 3	Tier 1	Retail	Transport	Tier 1	Tier 2
E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change	E1: Climate change
E4: Biodiversity and ecosystems It is not material	E5: Circular economy (waste)	S2: Workers in the value chain	E5: Circular economy	S1: Own workforce	S2: Workers in the value chain	E5: Circular economy
	S2: Workers in the value chain	G1: Business conduct	S1: Own workforce	G1: Business conduct		S3: Affected communities
E5: Circular economy			S3: Affected communities			S4: Consumers and end users
S2: Workers in the value chain			G1: Business conduct			
G1: Business conduct						



Interests and views of stakeholders

SBM-2

The identification of the relevant stakeholder groups (actors/stakeholders) is based on the analysis of the Auchan Romania value chain, including the operational context in which the company performs its activities. This analysis allows the identification of all actors in the different value chains of Auchan Romania, as well as those affected by the company's activities or that have an impact on Auchan Romania's activities/value chain.

Stakeholders are legal or natural persons who may be significantly affected by the activities, products or services of the reporting company, or whose actions may affect the company's ability to implement its strategies or achieve its objectives. These include, but are not limited to, legal entities or individuals with a certain influence or interest in Auchan Romania. They may or may not always have a direct relationship with Auchan Romania.

For the 2023 reporting period, Auchan Romania has carried out a process of identifying and prioritizing stakeholders. Based on the results, in 2024 (for the 2023 reporting period) Auchan Romania finalized the materiality of the identified topics, taking into account the previous conclusions and reassessing them together with key and non-key internal stakeholders from the perspective of the materiality of the physical impact.

According to ESRS standards, stakeholders are the individuals or groups of individuals who may affect or may be affected by Auchan Romania's activity. There are two main stakeholder groups:

(a) **affected stakeholders:** persons or groups whose interests are or could be affected – positively or negatively – by Auchan Romania's activities and its direct and indirect business relationships along its value chain;

(b) **the users of the declarations on sustainability:** the primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors, including asset managers, credit institutions, insurance companies), as well as other users of the declarations on sustainability, including the company's business partners, trade unions and social partners, civil society and non-governmental organizations, the public administration, analysts and academics.

We have identified several external stakeholder groups (external stakeholders) that we will consult regularly through tailored communication channels (physical and virtual) starting with the first ESRS mandatory reporting exercise under the CSRD. Each stakeholder group was evaluated (on a scale of 1 to 10) by the participants of the internal workshop. For each stakeholder group, 'Interest in the organization' and 'influence on the organization' was assessed. Based on the grades awarded, a final average score was calculated, and a stakeholder priority scale was obtained.

According to internal procedure, a stakeholder consultation will be carried out at least once every 3 years or annually for newly identified stakeholder groups. For the 2022 and 2023 sustainability reporting years, **the following categories of stakeholders were consulted**, and the results were integrated into the 2024 analysis:

- Key stakeholders (departments):
 - General Secretary
 - Acquisitions
 - Legal
 - Sustainability
 - Internal Control
 - Top management (HR, Finance, Sustainability)
- Non-key stakeholders:
 - Employees (execution)
 - Management
 - Customers
 - Partners and collaborators (suppliers)
 - NGOs
 - Professional associations
 - Project partners

Within the double materiality analysis for the financial year 2024, the **top management category (HR, Financial, Sustainability)** was included, and their consultation was ensured during the workshop (for the physical impact) and interviews (for the financial effects on the company).

Stakeholder category	Examples
Key stakeholders (departments)	General Secretary Acquisitions Legal Sustainability Internal Control Top Management (HR, Finance, Sustainability)
Non-key stakeholders	
Employees (execution)	Own employees (full time and part time) Collaborators
Management	Management Board
Customers	Physical and online store customers
Partners and collaborators (suppliers)	Suppliers of services and products (e.g. raw materials, utilities, equipment, etc.)
NGOs	Auchan Foundation, Ana și copiii Association

Stakeholder category	Examples
Professional associations	Association of Large Commercial Networks in Romania (AMRCR) Retailers Association for the Environment French Chamber of Commerce and Industry in Romania (CCIFER) Concordia Employers' Confederation Federation of Food Banks in Romania (FBAR) Foreign Investors Forum (FIC)
Project partners	Bank for Food Collection and Distribution

Main categories of stakeholders of Auchan Romania

At Auchan Romania we remain committed to showing respect to all stakeholders, promoting transparent communication and open dialogue to establish mutually beneficial relationships.

The stakeholders' expectations in relation to **Auchan Romania** are:

Customers – Their rights are expected to be respected, there are no cases of discrimination, non-compliance with GDPR requirements or preferential access to Auchan Romania's services.

Employees - They expect their work to be recognized and rewarded according to the expectations they have in relation to the required performance, and they need a healthy and safe work environment. All agreements signed with contractors of services or products, in terms of environmental protection, become compliance obligations.

The Speak Up policy demonstrates the group's mission to encourage employees to express their concern in good faith about possible misconduct or violations. The policy provides details on the conditions under which employees can express these concerns without fear of retaliation. The Policy may be used by all those working for or on behalf of the Group, including contractors, job applicants and former employees.

Top Management – Auchan Romania is expected to evolve in accordance with the set directions and strategies, including in the ESG sphere.

Suppliers - The entities within the group are expected to comply with the agreed terms and ensure the payment of invoices within the established deadline.

NGOs – Auchan Romania is expected to comply with all applicable regulations in force and not to affect human rights, animal rights or the environment through its activities.

Industry Associates - Auchan Romania is expected to abide by established agreements and continue to be a core partner in the e-commerce industry.

Shareholders – The entities in Auchan Romania are expected to achieve the established economic growth objectives, also integrating the principles of sustainability.

Banks, financial institutions – Auchan Romania is expected to comply with the contractual conditions concluded between the parties.

Material impacts, risks and opportunities and their interaction with the strategy and business model

SBM-3

Environmental, social and governance impacts, risks and opportunities are essential elements in assessing an organization's sustainability and responsibility. They were identified and assessed as part of a complex analysis process known as double materiality analysis. This process included several stages and sources of information to ensure the most complete and accurate understanding of the context in which the organization operates.

First, an internal workshop was organized, bringing together different departments and hierarchical levels within the organization. This workshop allowed for the collection of diverse perspectives and facilitated an open discussion on the challenges and opportunities associated with ESG (environmental, social and governance) aspects.

In addition to the workshop, interviews were conducted with members of top management. These interviews provided a strategic perspective on how sustainability aspects are integrated into the organization's planning and business decisions. Top management plays a crucial role in directing the organization's efforts towards sustainability and corporate responsibility.

Organizing an external consultation was also an important step in the process. This involved integrating feedback and insights from external stakeholders previously identified by the company.

In addition, other relevant sources were consulted, such as the literature and peer reports. These sources provide additional context and help identify industry trends and practices, which can inform the organization's strategic decisions.

Once the impacts, risks and opportunities have been identified, they are linked and presented for each theme or sub-theme, in accordance with sustainability reporting standards such as ESRS. However, while the link between impacts and IROs (Impacts, Risks and Opportunities) is clearly presented, a detailed quantification of the anticipated financial effects in monetary terms in accordance with ESRS requirements has not been carried out. This means that while impacts and risks are acknowledged and discussed, an exact economic value has not been estimated for them within the report.

Managing Impacts, Risks and Opportunities

Disclosures on the materiality assessment process

Description of the processes to identify and assess material impacts, risks and opportunities

IRO-1

Double materiality analysis

A sustainability topic is material/significant if it generates or is likely to trigger a substantial financial effect on Auchan Romania. This happens when it generates or is likely to generate risks or opportunities that have a material influence (or can reasonably be expected to have a material influence) on the group's cash flow, development, performance, position, capital costs or access to financing, in the reporting year or in the short, medium or long term.

As part of the obligations derived from the transposition of the ESRS, Auchan Romania designed a Double Materiality Analysis (materiality assessment), determining which

topics (also referred to as themes) are significant/material in terms of impact, risks and opportunities. The Double Materiality Assessment is the process through which Auchan Romania determines the material aspects and related information to be disclosed in its sustainability report. Conducting an objective materiality assessment is essential for sustainability reporting, which must include relevant and accurate information on all impacts, risks and opportunities (IROs) in environmental, social and governance issues determined to be material from the perspective of the materiality of the impact or from the perspective of financial materiality, or both.

A subject is material if it meets the defined criteria for impact materiality or financial materiality, or both.

The analysis is not limited to Auchan Romania's own operations, as it also includes the upstream and downstream value chain. Once an impact, risk or opportunity has been identified as significant, Auchan Romania:

- refers to the requirements in the related ESRS to identify the relevant information to be considered for the disclosure in question, or
- where the impact, risk or opportunity is not or insufficiently covered by the ESRS, it shall develop a relevant entity-specific disclosure.

Relevance represents the criteria that supports the identification of information that should be disclosed. Relevance is based on:

- the relevance of the information in relation to the problem it describes, or
- its decision-making utility.

Not all material topics are equally important, and the approach in the report will reflect this hierarchy. In order to prepare the sustainability report in accordance with ESRS standards, Auchan Romania applied the specific principles of Double Materiality analysis. For the 2024 financial year, Auchan Romania has updated its material topics in accordance with the requirements of the European ESRS standards (according to the first ESRS set, adopted on July 31, 2023), but has not omitted the characteristics of the industry in which it operates. The interests of stakeholders, the significant external economic, social and environmental impacts of Auchan Romania, the substantial financial impact on Auchan Romania that a given topic may have, as well as the associated risks and opportunities, were taken into account throughout the value chain. The materiality analysis for the financial year 2024 consisted of a structured process, which involved:

- consulting internal stakeholders, representatives of several departments of Auchan Romania as experts in their fields of competence,
- organizing 5 interviews with representatives of the group's top management,
- a literature review of relevant documents:
 - Auchan Romania and Auchan Retail International documents made available by Auchan Romania,
 - sustainability reports of companies operating in the same industry,
 - dedicated literature - Regulation (EC) NO. Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 on the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH), EU Proposal for the development of a Regulation to reduce micro plastic pollution caused by plastic pellets.

Reporting in accordance with ESRS standards is carried out on the basis of a Double Materiality analysis. The material results are the topics that will be prioritized in the preparation of the sustainability report.

In order to meet the ESRS requirements, Auchan Romania goes through the following steps to establish the material themes and sub-themes:

1. *Stakeholder Identification Workshop* – a meeting held **every three years** to confirm the list of stakeholders and identify new stakeholders, if applicable. The discussions start from the analysis of the upstream and downstream value chain, to which are added the indirect business relationships resulting from interactions with society and the economy. The workshop is organized by the designated ESG officer, with the participation of representatives of several departments of Auchan Romania, as experts in their fields of expertise, respectively the work team that is to be part of the structure responsible for the elaboration of the Sustainability Report. Optionally, an external consultant can participate.

2. *Workshop* **every three years** to assess the impact of material topics through internal consultation, including themes, sub-themes and sub-sub-themes, as well as their relevance. Topics identified as material are evaluated in a workshop to establish financial materiality. The workshops are organized by the designated ESG officer, attended by representatives of several departments of Auchan Romania, as experts in their fields of expertise, respectively the work team that is to be part of the structure responsible for the elaboration of the Sustainability Report.

Optionally, an external consultant can participate.

3. The themes, sub-themes and sub-sub-themes identified are evaluated in an external consultation through questionnaires, **once every three years** or as appropriate (more often if significant new stakeholders or business lines emerge). Relevant internal and external stakeholder groups are involved in the external consultation, in order to include the point of view of several types of stakeholders in the identification of Auchan Romania's material reporting topics.

The contact list must comply with all GDPR requirements in the consultation process, if personal data is collected.

4. *Interviews with top management representatives*, **every three years**, which are particularly useful to gain a deeper understanding of the topic of sustainability and its potential impact on the company's business. During the interviews, a series of open-ended questions are asked that participants can share their perspective or refuse to answer. A section is introduced during the interviews in which the results of the internal consultation with key employees are evaluated. This stage allows top-management representatives to confirm/complete the relevance of the identified topics for Auchan Romania, in relation to the new sustainability reporting requirements.

5. The determination of the final list of material aspects also takes into account the assessment of significant impacts, risks and opportunities (IRO list). The materiality file is completed by analysis of legal requirements, analysis of material topics identified at other operators in the industry (*peer analysis*), interviews with top-management, strategic documents prepared by the company, expert opinions and benchmarking on global trends in the literature, as well as data collected regarding the history of Auchan Romania or other relevant sources as the case may be.

The results of the consultation and interviews are analyzed based on the final score of each material topic and summarized in the materiality section. The results of the double materiality analysis are used in prioritising the reported sustainability issues for each relevant topic. However, regardless of the outcome of the consultation and interviews, Auchan Romania reports the information required in the **ESRS 1, 2 and E1 environmental standard – Climate change**.

The list of sustainability aspects considered for the financial year 2024 at the level of Auchan Romania is highlighted in the table below, with arguments regarding those aspects that were omitted.

List of sustainability topics considered for the financial year 2024	Comments
ESRS E1 – Climate Change	
Climate change adaptation	Material topic The aspect is mandatory to be reported according to ESRS
Climate change mitigation	Material topic The aspect is mandatory to be reported according to ESRS
Energy	Material topic The aspect is mandatory to be reported according to ESRS
Additional sub sub-theme: Food waste and management of products with old stocks	Material topic Auchan Romania reports on this ESRS topic
ESRS E2 - Pollution	
Pollution of air	This is not the case – the subtopics are not material for Auchan Romania
Pollution of water	
Pollution of soil	
Pollution of living organisms and food resources	
Substances of concern	Material topic Auchan Romania reports on this ESRS topic
Substances of very high concern	Auchan Romania's activity does not involve pollution with very dangerous substances.
Microplastics	Material topic Auchan Romania reports on this ESRS topic

List of sustainability topics considered for the financial year 2024	Comments
ESRS E3 – Water and Marine Resources	
Water (Water extraction, Water consumption)	Material topic Auchan Romania reports on this ESRS topic
Water (Water discharges)	Auchan Romania does not discharge wastewater into surface water.
Marine resources (Discharges into the oceans, Extraction and use of marine resources)	Auchan Romania does not use water from the seas and oceans in its activity and does not discharge water into the seas and oceans
ESRS E4 – Biodiversity and ecosystems	
Direct impact drivers of biodiversity loss (climate change, land-use change, fresh water-use change and sea-use change, direct exploitation, invasive alien species, pollution, others)	Auchan Romania's activity is carried out predominantly in large cities, without having effects that lead to the loss of biodiversity. Auchan Romania's activity does not involve the direct exploitation of fauna or flora and does not lead to the appearance of exotic species.
Impacts on the state of species (species population size, species global extinction risk)	There is no activity that impacts the characteristics of the species. Auchan Romania's sites do not overlap with protected natural areas of community interest.
Impact on the extent and condition of ecosystem (land degradation, desertification, soil sealing)	There is no activity that impacts the state and capacity of ecosystems to expand. Auchan Romania's activity is not associated with the footprint.
Impacts and dependencies on the ecosystem services	There is no activity that impacts and depends on ecosystem services. No water is extracted from protected areas.
ESRS E5 – Circular Economy	
Waste	Material topic Auchan Romania reports on this ESRS topic
Resources inflows, including resource use	There are no resource entries.
Resource outflows related to products and services	Material topic Auchan Romania reports on this ESRS topic

List of sustainability topics considered for the financial year 2024	Comments
ESRS S1 – Own workforce	
Working conditions (<i>Secure employment; Working time; Adequate wages; Social dialogue; Freedom of association, the existence of works councils and the information, consultation and participation rights of workers; Collective bargaining, including rate of workers covered by collective agreements; Work-life balance; Health and safety</i>)	Material topic Auchan Romania reports on this ESRS topic
Equal treatment and opportunities for all (<i>Gender equality and equal pay for work of equal value – Training and skills development – Employment and inclusion of persons with disabilities – Measures against violence and harassment in the workplace – Diversity</i>)	Material topic Auchan Romania reports on this ESRS topic
Other work-related rights (<i>Child labor; Forced labor; Adequate housing; Privacy</i>)	This is not the case in Romania Although it is a legal requirement, there are no cases of violation of the GDPR within Auchan Romania. The sub-sub-topic related to privacy is addressed in chapter G1 – Corporate governance
ESRS S2 – Workers in the value chain	
Working conditions (<i>Secure employment; Working time; Adequate wages; Social dialogue; Freedom of association, the existence of works councils and the information, consultation and participation rights of workers; Collective bargaining, including rate of workers covered by collective agreements; Work-life balance; Health and safety</i>)	Material topic Auchan Romania reports on this ESRS topic
Equal treatment and opportunities for all (<i>Gender equality and equal pay for work of equal value – Training and skills development – Employment and inclusion of persons with disabilities – Measures against violence and harassment in the workplace – Diversity</i>)	Material topic Auchan Romania reports on this ESRS topic
Other work-related rights (<i>Child labor; Forced labor; Adequate housing; Privacy</i>)	This is not the case – the sub-topics resulted from the double materiality analysis. The sub-sub-topic related to privacy is addressed in chapter G1 – Corporate governance

List of sustainability topics considered for the financial year 2024	Comments
ESRS S3 – Affected Communities	
Communities' economic, social and cultural rights (Adequate housing; Adequate food; Water and sanitation; Land-related impacts; Security-related impacts)	Material topic Auchan Romania reports on this ESRS topic
Communities' civil and political rights (Freedom of expression; Freedom of assembly; Impacts on human rights defenders)	The sub-sub-topics are addressed in chapter G1 – Corporate Governance respectively the additional sub-sub-topic of ESRS S3, Education, Health and Environmental Activities.
Rights of Indigenous People (Free, Prior and Informed Consent, Self-Determination, Cultural Rights)	There is no indigenous population in Romania
ESRS S4 – Consumers and End-Users	
Information-related impacts for consumers and/or end-users (Privacy, Freedom of expression, Access to (quality) information)	Material topic Auchan Romania reports on this ESRS topic
Personal safety of consumers and/or end-users (Health & Safety, Security of a person, Protection of children)	Material topic Auchan Romania reports on this ESRS topic
Social inclusion of consumers and/or end-users (Non-discrimination, Access to products and services, Responsible marketing practices)	Material topic Auchan Romania reports on this ESRS topic
ESRS G1 – Business Conduct	
Corporate culture	Material topic Auchan Romania reports on this ESRS topic
Protection of whistle-blowers	Material topic Auchan Romania reports on this ESRS topic
Animal welfare	Material topic Auchan Romania reports on this ESRS topic
Political engagement and lobbying activities	Auchan Romania is not politically affiliated
Management of relationships with suppliers including payment practices	Material topic Auchan Romania reports on this ESRS topic
Corruption and bribery (Prevention and detection including training; incidents)	Material topic Auchan Romania reports on this ESRS topic
Additional sub-topic: Digital security – IT data protection	Material topic Auchan Romania reports on this ESRS topic

Details on the impacts, risks and opportunities identified for each material topic are presented in the chapter corresponding to each relevant thematic ESRS.

Minimum Disclosure Requirement on Policies and Actions

Policies adopted to manage material sustainability matters

MDR-P Policies

We manage material issues through a range of policies and actions to prevent, mitigate and remediate actual and potential significant impacts, address significant risks and/or pursue significant opportunities. These are included in Auchan Romania's policies, internal procedures and management systems, which ensure not only compliance with legal requirements, but also alignment with international best practices.

The policies and actions required for each material theme (relevant ESRS topic) are outlined in ESRS report sections E1, E2, E3, E5, S1-S4, and G1. If no policies or actions have been adopted, the time frame in which we intend to adopt them is presented in each report section.

Actions and resources in relation to material sustainability matters

MDR-A actions

The actions required for each material theme (relevant ESRS topic) are presented in each report section. Where applicable, it shall be specified whether the implementation of an action plan requires significant operational expenditure (OPEX) and/or significant capital expenditure (CAPEX) in Annex 1 of the Taxonomy Report, which provides the amount of current financial resources and explains how they relate to the most relevant values presented in the financial statements.

As far as Auchan Romania's green activities are concerned, both a series of Opex and Capex expenses have been identified that contribute to the good achievement of the environmental objectives set at group level. These are presented in detail within the EU Taxonomy dedicated appendix.

Indicators and targets

Metrics in relation to material sustainability matters

MDR-M

The indicators and targets for each material theme (relevant ESRS topic) are presented in each report section. If no targets are adopted, the reasons why they were not adopted and the time frame in which Auchan Romania intends to adopt them are presented, in the sections of the report related to ESRS E1, E2, E3, E5 and S1-S4, and G1.

The indicators are also presented in the section of the report - ESRS Disclosure Requirements Covered by the Enterprise Sustainability Statement - which centralizes the material themes, disclosure requirements and material/significant data points, related to the material themes and indicators that Auchan Romania uses to assess performance and effectiveness in terms of impact themes, significant risk or opportunity.

Tracking the effectiveness of policies and actions through targets

MDR-T

Auchan Romania tracks the effectiveness of its actions in addressing significant impacts, risks and opportunities, through annual performance monitoring and reporting within the Sustainability Report, including performance on the indicators it uses for this purpose presented in the section of the report - Disclosure requirements in the ESRS covered by the company's sustainability statement.

Auchan Romania has set targets for reducing carbon emissions by defining and implementing the 2030 Climate Plan, presented within the framework of chapter E1 - Climate.



Climate Change



ESRS E1

CLIMATE CHANGE

Climate Change

(climate change mitigation, climate change adaptation, energy)

Strategic orientation and concepts for climate protection

Climate change is an urgent global problem, and its effects are becoming increasingly visible. Climate trends have a direct impact on the natural environment and can affect our partners' agriculture and agri-food production capacity. Extreme weather events can affect the supply chain by causing price variations, changes in the labor market and consumer purchasing power. However, this context also offers opportunities, such as adapting to climate change by investing in equipment and processes that can lead to short, medium and long-term cost reductions through increased attention to the supply and distribution chain, as well as reducing greenhouse gas emissions and adapting to new climate conditions.

Our sustainability strategy is a way to transform our business model, taking into account current and future challenges. This approach is crucial to our continued success and supports us in achieving our vision: to improve the quality of life, promote healthy eating and protect the environment.

Transition plan for climate change mitigation

ESRS E1-1

In the 2023 reference year, Auchan Retail International has developed a detailed transition plan, validated by SBTi, through which we commit to reducing GHG emissions by 46.2% for Scope 1 and 2 by 2030 compared to the 2019 base year. Auchan Retail is also committed to increasing annual renewable energy supply from 14.7% in 2019 to 100% by 2030 and reducing Scope 3 GHG emissions from purchased goods and services, upstream transportation and distribution, and end-of-life treatment of products sold by 25% in the same time frame.

Plans for greenhouse gas emission reduction targets are detailed in the Climate Change Mitigation and Adaptation Targets section (E1-4).

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3, IRO-1

We assessed the impacts, risks and opportunities related to climate change through a double materiality analysis process. In this process, we examined how impacts and dependencies can turn into risks or opportunities in various situations, such as:

- The influence of climate change on our activities;
- Dependence of the company's activities on natural resources;
- Negative impacts of our activities, which could attract stricter government regulations and/or have physical or reputational consequences;

- If the company's business partners face significant sustainability-related risks, which could also expose the group to similar effects;
- High costs for energy or due to supply chain disruption.

Thus, we have determined the significant aspects related to its activity taking into account the probability of occurrence and the potential magnitude of the financial effects in the short, medium and long term.

The table below provides a brief overview of the impacts, risks and opportunities identified in the climate change double materiality analysis.

Sub-topic	Impact	Risk/Opportunity
Climate change mitigation	Medium-scale, current and potentially high-potential negative impact now and in the coming years, with global effects of the company's activities on the climate Continuous probability of occurrence (all time horizons) Location: the entire value chain.	Opportunity: Streamlining and automating procurement processes, truck loading, operation and distribution in optimal parameters to reduce CO2 emissions and limit GHG emissions throughout the logistics chain.
Adaptation to climate change	Current and potential large-scale negative impacts with a high probability of occurring in the coming years in the context of climate change and natural cataclysms (floods). Globally representative impact as it can impact sourcing operations across multiple locations Continuous probability of occurrence (all time horizons) Location: the entire value chain.	Physical and financial risk with an estimated average probability of occurrence over all time horizons and with major financial effects: affecting the distribution process/customer access to products in the event of extreme weather events. The risk of having a decrease in the quality and availability of raw materials in the supply chain can affect Auchan Retail Romania's production capacity and, by extension, profitability. This vulnerability is particularly pronounced in countries exposed to climate hazards, where the risks of supply disruptions decrease the quality of products or increase the prices of raw materials. Global warming exacerbates these risks, especially for products such as wheat and cotton, due to phenomena such as droughts, heat waves and floods. Physical and financial risk: the risk of flooding in south-eastern Spain with major physical and financial effects on the company (Auchan Romania collaborates with important suppliers in Spain). This risk is also generated by the multitude of operators currently using the same raw material sources.

Sub-topic	Impact	Risk/Opportunity
Energy	Reduced potential negative impact in the absence of the transition to green energy generation for own consumption. Probability of occurrence: short-term Location : the entire value chain.	Financial risk with a high probability of occurrence in the next 1-2 years: the increase in tariffs for the purchase of energy, if there is no investment in green technologies. Opportunity : investment in green technologies, installation of photovoltaic panels for own use.

The financial effects on the company in the short, medium and long term of the significant risks and opportunities arising from the impacts associated with climate change were assessed within the double materiality process and were assessed as high (over 2% but below 3% of turnover) for Climate Change Mitigation and Energy, respectively significant (over 0.7% but below 2% of turnover) for Climate Change Adaptation.

An analysis of the physical risks related to Auchan Romania's adaptation to climate change was carried out, within a vulnerability study, according to the requirements of the EU Taxonomy Regulation¹⁰ and the results were included in the analysis on compliance with the "Do No Significant Harm" (DNSH) principle, and the conclusions are summarized in **Annex 1** of this report.

Within Auchan Retail International, the transition risks according to the ESRs requirements or their financial effects were analyzed, and these are relevant for all companies in the group, including Auchan Romania. These risks are documented in the risk register, and among the most important risk scenarios (risks generated by climate change) we list: energy price shocks and rising commodity prices, which impact both the Auchan group and the supply chain; rising costs in the context of rising GHG emissions prices or changes in customer consumption behaviours in conjunction with slow reaction (slow market reading), which leads to lower demand.

The following policies have been implemented to address the key areas presented in the table:

Name of the key policy	Addressing key policy areas	Impact, risk or opportunities identified
Energy Policy	Promoting a responsible attitude towards the environment and supporting sustainable development by improving processes in energy management.	Impact : Improving energy efficiency can lead to lower operational costs and a lower carbon footprint
CSR Policy	Integrating sustainability principles into all operational aspects.	Opportunity : Improving the company's results by adopting efficient and sustainable practices, which can attract customers and partners who value environmental responsibility.

We have developed an Energy Policy that promotes a responsible attitude towards the environment and supports the concept of sustainable development by improving processes in the field of energy management. This policy encourages the identification and efficient management of energy resources, the reduction of emissions and the use of renewable energy sources, with the aim of minimising environmental impact. No specific policies have been formulated on climate change adaptation, but we aim to achieve this by 2027.

The CSR Policy and the Energy Policy are the responsibility of the Sustainability Department, with the support of the transversal departments (Technical, HR, Accounting, etc.).

Actions and resources in relation to climate change policies

ESRS E1-3

Below we outline the main actions we have taken over the past year and our plans to address climate change. These efforts are integrated into our overall business strategy and financial planning. We expect the transition to a sustainable economy to be achieved gradually, with an increasing emphasis on investing in sustainable activities and changing processes within the company. To support this transition, we are actively monitoring our progress and the development of the initiatives detailed below.

Policies related to climate change mitigation and adaptation

ESRS E1-2

We have adopted the Auchan Group's General Sustainability Policy, designed to guide the company's actions in accordance with industry best practices and standards. This policy outlines the company's approach to integrating sustainability principles into investment processes and describes the sustainability practices we aim to implement. We are committed to reducing our climate and environmental impact, promoting social responsibility and ensuring good governance practices in all aspects of our operations.

Our progress in addressing climate change is demonstrated through our initiatives to reduce greenhouse gas emissions and transition to renewable energy sources. We aim to use green energy and significantly reduce our carbon footprint in the coming years. Additional details regarding Auchan Romania's performance with respect to carbon footprint can be consulted in the "Gross Scopes 1, 2, 3 and Total GHG emissions" section. These practices underline our commitment to sustainable practices and our desire to make a positive contribution to protecting the environment.

In response to the pressing global challenges of climate change, we are committed to reducing our carbon footprint and encouraging sustainable practices throughout our operations and supply chain. As part of this commitment, we have set an ambitious target to reduce the carbon emissions of our supply chain by 25% by 2030, using 2020 as a benchmark.

To achieve this goal, we have implemented a series of strategic actions aimed at engaging suppliers, increasing collaborative efforts and promoting best practices in the field of sustainability as detailed below.

¹⁰ Commission Delegated Regulation (EU) 2021/2139 - Classification of climate-related hazards

Climate change mitigation actions include:

- For the goods transported to Auchan stores, we optimized the routes and the degree of load of the trucks in the transport process. We are also working to reduce the number of kilometers traveled by empty truck (when trucks return from stores) most of the time transporting tertiary packaging.
- The “Partners for Decarbonization” program, through which we aim to reduce carbon emissions from the supply chain by 25% by 2030, compared to 2020 levels. In 2024, in Wave 2 of the program, we started the second phase of the “Partners for Decarbonization 2030” initiative, through which we identified the degree of maturity of our suppliers, so that we have a clear picture of the action plans we want to build together with them. A crucial aspect of this program is an annual effort to collect climate data from suppliers to assess their progress and readiness, as well as to monitor the reductions made. More specifically we refer to actions related to carbon footprint data identification and data collection.
- **Climate for Suppliers Event:** On June 11, 2024, Auchan Romania hosted the event focused on collective efforts to meet climate goals. The event took place in the context of the Climate Change Summit, in collaboration with Social Innovation Solutions, which attracted over 200 participants, including partners, suppliers and employees. Discussions were defined around business-level decarbonization strategies for products and operations, the role of regenerative agriculture, and the progress of society's sustainability strategy, as outlined in the 2030 Climate Plan. The event supports the goal of achieving a 25% reduction in emissions for Scope 3 by 2030 compared to 2020.
- **Climate Change Summit:** Auchan Romania is a strategic partner of the most important event focused on climate change solutions in Central and South-Eastern Europe. This summit brings together key partners and employees involved in decarbonization efforts, along with experts in international best practices, to promote climate action. The initiative aligns with the objective of achieving a 25% reduction in emissions for Scope 3 by 2030 compared to the 2020 baseline and is part of our efforts to increase the level of know-how and climate maturity at the market level.

- To facilitate data aggregation and reporting, the Carbon Tracking Tool was created, a platform dedicated to calculation rules, but also to emission reduction simulations, and Auchan Romania was one of the two pilot countries globally. In parallel, a change management kit and estimation rules were prepared. The carbon tracker has been tested to ensure the reliability of the data.

The carbon footprint is calculated for each Auchan country, covering Scope 1, 2 and 3 emissions, in accordance with the requirements of SBTi (Science Based Targets Initiatives).

- Scope 1 - Direct emissions: stationary combustion sources, mobile combustion sources and fugitive emissions
- Scope 2 - Indirect energy-related emissions: consumption of electricity and other grid energies
- Scope 3 - Other indirect emissions: goods and services purchased, capital goods, upstream energy, upstream transmission and distribution, waste, business travel, commuting, transmission and downstream distribution, use of products sold, lifetime treatment of products sold.

A process is implemented to ensure the consistency and reliability of the activity data, the application of the methodology and the results. Checks are carried out at every stage, including verification of scope, establishments and comparisons between stores. The Sustainability Director, the Technical Director, the Logistics Director, the Transport Manager, the Product Directors and the Sustainability Department are involved in the collection, calculation and control of the data. Auchan tracks and pilots decarbonization in accordance with SBTi-validated targets for Scope 1, 2 and 3 emissions. This monitoring allows us to identify levers for action to reduce emissions and contribute to the fight against climate change.

- In 2024, a test was carried out at the Auchan Pallady store in Bucharest to equip the store with equipment for automatic reading of energy meters (smart metering). The objective was to test the operational efficiency and automatic reporting of the store's electricity consumption. Following this test, the preparation of the lists of quantities in all stores and the tender for implementation at national level to be implemented in all hypermarket stores were started.

Auchan Retail International is CDP Climate and Forest certified, with a B score in 2024 for both topics.

- In 2024, the Sustainability, Legal, Product Departments worked on the preparation of a Sustainability Addendum attached to the commercial contracts with some of the company's suppliers, with implementation from 2025.

In terms of mitigating the impact of climate change, a significant target is for 10% of parking spaces to be equipped with charging stations for electric vehicles.

Climate change adaptation actions include the management of physical risks related to climate change: the development of action plans to deal with the impacts of climate change on infrastructure and operations. In particular, location risk assessment and mitigation actions taken in accordance with applicable law:

- Implementation of electric transport for one supermarket store in Bucharest but also initiation of discussions for the delivery of goods by electric truck and for another store in Bucharest;
- Improving shop roofs by improving waterproofing: Reducing energy consumption, resulting in an estimated saving of 30,000 KWh per year. This initiative involved an initial capital investment (CAPEX);
- Since 2016, Auchan Romania has been in a process of reducing Scope 1 emissions through HVAC changes, changing lighting from fluorescent lighting to LED lighting, but also changing refrigeration plants (including refrigerated showcases that work with freon) to new systems that work on CO2. Currently, 28 hypermarket-type stores, they have CO2 refrigeration units (completely), 2 hypermarket stores are in a hybrid system (to be replaced in 2026 with full CO2 systems) and the difference of 3 hypermarket stores will be completed in 2025 from freon to CO2;
- In pursuit of achieving climate goals, **in February 2023 Auchan Renewable Energy (ARE) was registered** as fully owned by Auchan Romania SA. The company's main activity is the production, transmission and distribution of electricity, so as to support Auchan Romania's activity regarding the transition to green energy, in addition to the solar panels already implemented. In 2024, the company supplied green electricity in 4 Auchan stores. At the same time, a national implementation plan is being worked on for ARE to supply energy for all Auchan Romania locations.

- In 2022, we started installing photovoltaic panels in 17 locations (15 stores and 2 warehouses), which have been functional during 2024. In 2025, the photovoltaic panels will come into operation in 2 other locations (a hypermarket and a warehouse).
- In order to improve energy performance and reduce its energy costs, Auchan decided in 2021 to apply for ISO 50.001 Energy Management Standard certification. The official certification was obtained at the end of 2023, and it will be renewed according to the ISO protocol, once every 3 years.

- Part of the company's Energy Policy is the Energy Sobriety Plan. This plan was created in 2022 (and updated annually) and contains concrete measures to reduce energy consumption in stores and warehouses, as well as objectives pursued monthly within the Energy Efficiency Operational Committee.

Each of these actions is geared towards achieving the company's goals of reducing energy consumption and achieving significant energy savings. The table below details the specific targets and estimated energy savings for each action.

Energy Efficiency - Targets	Estimated energy savings		
	2023	2024	2025
	-15% vs 2022	-0.7% vs 2023	-0.9% vs 2024
Energy efficiency plan	650,000 KWh/year		
HVAC equipment modernization	80,000 KWh/year		
Modernization of cold line (change to CO2)	1,000,000 KWh/year		

Targets related to climate change mitigation and adaptation

ESRS E1-4

At the level of the Auchan Retail Group, we have designed the **"2030 Climate Plan"** since 2021, wanting to guide the decarbonization process of all subsidiaries within the group, including Auchan Romania, with attention and care for the environment. This plan includes ambitious targets for reducing emissions across the entire value chain and identifies four priority areas for action: energy, refrigeration equipment, transport and product assortment.

To ensure that we make a valuable and relevant contribution – in line with the Paris Agreement, which aims to keep the global temperature increase below 2°C compared to pre-industrial times – **our targets were scientifically validated in 2023 by the Science Based Targets Initiative (SBTi) supported by the United Nations Global Compact Carbon Disclosure Project (CDP).**

We are committed to reducing emissions both from our direct operations and across the value chain, as follows:

- 46% less Scope 1 and 2 emissions by 2030 compared to 2019 to limit global warming to 1.5°C, according to SBTi;
- 25% less emissions associated with products and transport (Scope 3) by 2030, compared to 2020, limiting global warming to "well below 2°C", according to SBTi.

In terms of emissions associated with refrigeration equipment and natural gas consumption (Scope 1), Auchan Retail aims for a 90% reduction in emissions associated with refrigerant gas leaks and a 20% reduction in the carbon footprint related to natural gas consumption by 2030. Within Scope 2 emissions, which refers to electricity consumption, the company aims to reduce its carbon footprint from the energy consumed in stores by 20%, while by 2030 it intends to use exclusively renewable electricity. These specific targets are cascaded and assumed at the level of each country in the Auchan Group, including Auchan Romania.

In order to achieve the objectives of Scope 1 and Scope 2, at Auchan Romania we focus on optimizing energy consumption and modernizing refrigeration systems, so that we use eco-friendly refrigerants and significantly reduce their quantity. We also focus on green energy generation. In collaboration with Helexia, **Auchan Romania has equipped 15 stores in the country with solar panels by the end of 2024, totaling 9.1 MW.** These panels will produce 10.4 GWh, covering 20% of the stores' total consumption and helping to avoid the release of approximately 5,800 tons of CO2 annually. This effort will support the achievement of Auchan Retail's proposed goal for 2030. In 2023 we installed panels on four stores: Braşov Coresi, Cluj Iris, Braşov Vest and Auchan Oradea, which were already in production at the end of 2023 and the beginning of 2024, and in 2024 we continued to install the panels on 13 more locations in the country: Auchan Târgu Mureş, Auchan Pallady, Auchan Satu Mare, Auchan Baia Mare, Auchan Constanta Maritimo, Auchan Piteşti Găvana, Auchan Timişoara Nord, Auchan Timişoara Sud, Auchan Piteşti Bradu, Auchan Craiova, Auchan Berceni, Warehouse Auchan Ştefăneşti Ambient and Warehouse Auchan Ştefăneşti Fresh.

In the 2023 reporting year, we installed approximately 1 km of CO2 refrigerated display cases in Auchan Craiova, Timişoara Sud, Oradea, Braşov Vest and Berceni stores in order to reduce the refrigerant gas used in old refrigeration systems, so as to support the achievement of Scope 1 objectives. Our efforts were extended in the 2024 reporting year, by changing the refrigeration installation from Freon R404 to CO2 refrigeration installation at Auchan Galaţi, Piteşti Găvana, Piteşti Bradu, Satu Mare, Bacău, Târgu Mureş Sud and Ploiesti stores.

Also in order to achieve the climate goals, in February 2023 the company **Auchan Renewable Energy (ARE)** was registered, being fully owned by Auchan Romania SA. The company's main activity is the production, transmission and distribution of electricity, so as to support Auchan Romania's activity on the transition to green energy, in addition to the solar panels already implemented. This company continued to support our transition to green energy throughout the 2024 financial year.

Also, together with our partners at **Helix Logistics Development**, we are constantly working to achieve our goals of reducing the carbon footprint in the transport of our products to the stores in Bucharest. Thus, in 2023 we decided to use a 100% electric truck for deliveries of goods to the U-Center store in Bucharest (supermarket format), becoming the first company in Romania to obtain the approval of the Bucharest City Hall, which grants the right to circulate without authorization a light electric truck in the Capital, in areas A and B. This truck was also used in the 2024 reporting year. Also, in 2024 we started discussions for the use of a new electric truck for another store in Bucharest, with implementation during 2025.

In line with Scope 3, which includes products, transport and other categories, we want to reduce emissions by 25% by 2030, compared to 2020. This strategy considers emissions generated in both the initial and final stages of our value chain.

We have intensified environmental protection initiatives within the company, and since 2021 we have decided to collaborate with our transport partners to use vehicles equipped with Euro 5 and Euro 6 engines to supply Auchan stores in order to reduce emissions.

At the same time, as part of the 2030 Climate Plan, we have initiated the **"Partners for Decarbonization 2030"** program, through which we collaborate with our suppliers to raise awareness of the climate emergency, measure emissions and decarbonize operations and products.

To support the process of decarbonizing the product offer, we launch an annual climate maturity assessment questionnaire addressed to our suppliers, in order to understand the level of maturity of the market and to identify the aspects that can be improved within existing collaborations, as well as the direction of transformation necessary for our industry.

In addition, we will continue to promote products with short, local and ultra-local supply chains to maintain this direction of decarbonization of the offer.

Through these integrated actions and the commitment to work on the value chain, we aim not only to reduce the impact on the environment, but also to stimulate the development of strong commercial partnerships with resilient and innovative suppliers.

2024 is the first year when we report according to ESRS, and details on the aspects in the table below will be presented in future sustainability reports, following the development and application of an Auchan Romania procedure for calculating all ESRS emissions (scope 1, 2 and 3).

In the table below we present the targets assumed at the level of Auchan Retail International and the specific targets for Auchan Romania will be established at the beginning of the next reporting period.

	UM	Reference year*, **	Target for 2030	Target for 2035	...	Target by 2050
Absolute GHG emission reduction value (tonnes, CO2 equivalent) – total	GHG emissions	N/A	Will be updated	It has not been established	...	It has not been established
Percentage reduction of GHG emissions compared to base year emissions – total	percentage	N/A	Will be updated	It has not been established	...	It has not been established
GHG Reduction Intensity Value - Total	decimal	N/A	N/A	It has not been established	...	It has not been established
Absolute Value of GHG Emission Reduction - Scope 1	GHG emissions	N/A	N/A	It has not been established	...	It has not been established
Percentage reduction of GHG emissions - Scope 1 compared to base year emissions	percentage	N/A	-23.5%	It has not been established	...	It has not been established
GHG Reduction Intensity Value - Scope 1	decimal	N/A	N/A	It has not been established	...	It has not been established
Absolute GHG Emission Reduction Value - Scope 2 by Location	GHG emissions	N/A	N/A	It has not been established	...	It has not been established
Percentage reduction of GHG emissions - Scope 2 by location compared to base year emissions	percentage	N/A	-22.5%	It has not been established	...	It has not been established
GHG Reduction Intensity Value - Scope 2 by Location	decimal	N/A	N/A	It has not been established	...	It has not been established
Absolute Value of GHG Emission Reduction - Market-Based Scope 2	GHG emissions	N/A	N/A	It has not been established	...	It has not been established
Percentage of GHG emission reductions - Target 2 based on the market from the emissions of the base year	percentage	N/A	N/A	It has not been established	...	It has not been established
Value of GHG Emission Reduction Intensity - Market-Based Scope 2	decimal	N/A	N/A	It has not been established	...	It has not been established
Absolute Value of GHG Emission Reduction - Scope 3	GHG emissions	N/A	N/A	It has not been established	...	It has not been established
Percentage reduction of GHG emissions - Scope 3 compared to base-year emissions	percentage	N/A	-25%	It has not been established	...	It has not been established
Value of GHG Emission Reduction Intensity - Scope 3	decimal	N/A	N/A	It has not been established	...	It has not been established

*The reference year is 2019 for Scope 1 and 2

**The base year is 2020 for Scope 3.

With the help of initiatives and tools such as the SBTi, clear targets for the future have been validated, both in the short term and for achieving net-zero emissions associated to Scopes 1 and 2 by 2043. These objectives include:

- **Greenhouse gas (GHG) emissions reduction – Scope 1 & 2:** a 46% decrease compared to 2019 levels is targeted;
- **Greenhouse gas (GHG) emissions reduction - Scope 3:** a 25% reduction compared to 2020 levels is targeted;
- **100% green electricity by 2030:** the aim is to fully switch to renewable electricity sources by the end of the decade;
- **45% green energy by 2025:** Auchan Romania aims to reach 45% green energy through power purchase agreements (PPAs). Currently, 15 of the 33 hypermarkets, together with two warehouses, already benefit from solar panels, which is an important step towards this goal.

These ambitious goals underline the commitment to reduce environmental impact and contribute to a sustainable future. Adopting renewable energy sources and improving energy efficiency will reduce carbon emissions and help the company keep energy costs under control.

Moreover, at Auchan Romania we aim to reduce the impact on climate change by **forming an Energy Efficiency Operational Committee**. As of 2022, we have established an operational committee that meets monthly and consists of the sustainability team, technical experts, sales representatives, project management staff and financial controllers. The team analyzes the energy consumption of stores and develops local action plans to optimize energy use. Actions include configuring building management systems to control lighting schedules, reducing the use of air conditioning for cooling in cold areas, installing sensors, and even tracking business models on perimeters where there is energy consumption.

Energy consumption and mix

ESRS E1-5

In the current context of climate change and rising energy prices, we pay special attention to managing energy consumption. Energy consumption from conventional sources contributes to the fight against climate change and accounts for a significant part of operational costs. As energy prices continue to rise, measuring and reducing energy consumption is essential to ensure long-term sustainability and competitiveness.

For the reference financial year 2023 and the reporting year 2024, we recorded energy consumption according to the table below.

Energy consumption and energy mix	Comparative 2023 ¹¹	Year N (2024)	% N/ N-1 (2024/ 2023)
(1) Fuel consumption from coal and coal-based products (MWh)	-	-	-
(2) Fuel consumption of crude oil and petroleum products (MWh ¹²)	-	1,050.6	-
(3) Fuel consumption from natural gas (MWh)	-	17,954.9	-
(4) Fuel consumption from other fossil sources (MWh)	-	-	-
(5) Consumption of electricity, heat, steam and cooling purchased or obtained from fossil sources (MWh)	-	95,898.8	-
(6) Total fossil energy consumption (MWh) (calculated as the sum of rows 1 to 5)	-	114,904.3	-
Share of fossil sources in total energy consumption (%)	-	88.5 %	-
(7) Consumption from nuclear sources (MWh)	-	-	-
Share of nuclear consumption in total energy consumption (%)	-	-	-
(8) Consumption of fuel from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh)	-	-	-
(9) Consumption of electricity, heat, steam and cooling purchased from renewable sources (MWh)	-	6,586.5	-
(10) Non-fossil renewable energy consumption (MWh)	-	8,109.2	-
(11) Total renewable energy consumption (MWh) (calculated as the sum of rows 8 to 10)	-	14,965.7	-
Share of renewables in total energy consumption (%)	-	11.5%	-
Total energy consumption (MWh) (calculated as the sum of rows 6, 7 and 11)	-	129,870	-

¹¹ The previous year, it is not completed for the first reporting year

¹² Corresponds to a consumption of 104,717.4 liters diesel (conversion to MWh according to CDP Technical Note: Conversion of fuel data to MWh, version 3.5 of June 28, 2024)

Moreover, through Auchan Renewable Energy (ARE) we purchased 6,586.5 MWh of energy. Of the total, 0 MWh are generated from non-renewable resources and 6,586.5 MWh from renewable sources.

In an effort to integrate renewable energy into the company's operations, we have equipped 15 of our stores with functional solar panels, through an on-site power purchase agreement (PPA) developed alongside Helexia. These panels will cover 20% of the energy production of the stores. We have also installed photovoltaic systems in two of our warehouses, underlining our commitment to the use of renewable energy sources. The amount of electricity that is subject to production is measured in accordance with the provisions of the Electricity Metering Code, approved by order of the President of ANRE. The prosumer contract presents an estimate of the quantities of electricity to be produced, in total of approximately 10,550 MWh annually, with seasonal variations according to the specific territorial climate.

During the 2024 financial year, the network of 3,784 photovoltaic panels (installed in 2023) was expanded by 17,438 panels (installed in 2024) of 7.06 MWp, resulting in a total of 8.59 MWp for the two years (2023 and 2024).

Non-renewable energy production and renewable energy production in MWh

	2023	2024
Energy production from non-renewable sources (MWh)*	0	0
Renewable energy production (MWh)	0	8,109.2

In the table above, the values reflected in the production of energy from renewable sources represent the energy from the production of photovoltaic panels (0 MWh in 2023 and 8,109.2 MWh in 2024).

Gross Scopes 1, 2, 3 and Total GHG emissions

ESRS E1-6

Combating climate change is becoming increasingly important for companies as climate risks increase and threaten business stability and continuity. Thus, it is crucial for companies to carefully analyze and monitor climate risks in order to anticipate and manage current and future climate-related challenges.

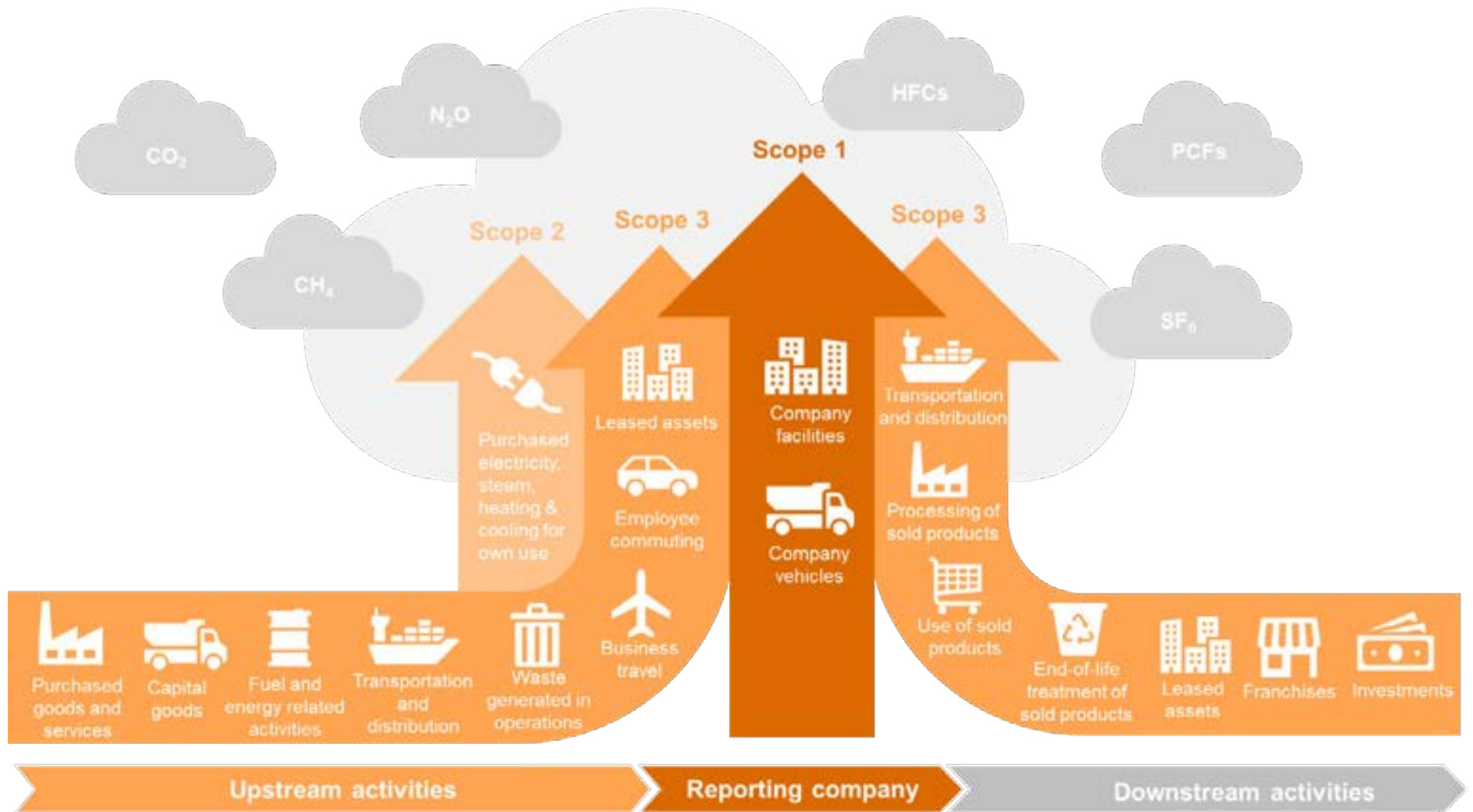
In order to protect infrastructure and facilities, it is essential to implement climate change adaptation measures, addressing various aspects:

- **Operational:** Guaranteeing the continuity of daily activities, without being affected by extreme weather events such as floods, storms or heat waves.
- **Environmental:** Applying sustainable and environmentally friendly practices to reduce environmental impact and greenhouse gas emissions.
- **Financial:** Assessing the financial impact of climate risks and preparing the necessary resources and plans to deal with potential loss or damage.
- **Social:** Analyzing the effect on communities and employees, ensuring that adaptation measures support the safety and well-being of all involved.

By addressing these dimensions, companies reduce risks and contribute to global efforts to combat climate change by adopting a sustainable and responsible business model. This involves strategically integrating climate action into all levels of the company's planning and operation, ensuring their long-term resilience.



The carbon footprint presented in this report represents the total greenhouse gas (GHG) emissions emitted by our company during the 2024 financial year, expressed as tons of carbon dioxide equivalent. The Greenhouse Gas Protocol (GHG Protocol) defines three emission areas:



Scope 1 emissions are direct emissions from sources owned or controlled by the company. In other words, the emissions released into the atmosphere as a direct result of a set of activities of Auchan Romania.

Scope 2 emissions are indirect emissions from purchased energy consumption, such as purchased electricity.

Scope 3 emissions are all indirect emissions – which are not included in scope 2 – that occur in Auchan Romania's value chain, including upstream and downstream emissions (where applicable). In other words, emissions that are related to operations in our value chain.

The greenhouse gas emissions data for the ESRS report correspond to the date of the general purpose financial statements, with the financial year 2024 being the calendar year 2024. **Significant Scope 3 categories have been included in the calculation of emissions.**

The evaluation of the significance of Scope 3 resulted in the following categories considered relevant for Auchan Romania:

Scope 3	Reason for the meaning
1: Goods and services purchased	The expenses are significant
4: Upstream transmission and distribution	High volumes of emissions associated with outsourced transmission and distribution to third parties
5: Waste generated in operations	Moderate volumes of waste generated

Methodology

Auchan Romania's greenhouse gas emissions include emissions that are directly caused by our own activity, as well as emissions generated along the value chain that are material and controlled by Auchan Romania.

GHG Protocol

The GHG protocol has been used to estimate emissions along the value chain and provides the most widely used accounting (emissions calculation) standards for the world's greenhouse gases (<https://ghgprotocol.org/about-us>), including a number of calculation tools. The guidance documents include one or more approaches for determining CO2 emissions and other greenhouse gases, e.g. direct measurement, mass balance, etc.

The calculation tools are available on the GHG Protocol website and are intended to complement the protocol and facilitate calculations, but their use is not mandatory (<https://ghgprotocol.org/calculation-tools>).

The GHG Protocol has not set a 'universal' materiality threshold, with material emissions (sources) being defined in terms of sector activities or site-specific activities.

Auchan Romania's **limits** for calculating GHG emissions were established in particular for Scope 3, **in compliance with Auchan Retail International's** analysis.

The Scope 3 significance assessment resulted in the following categories not being considered significant:

Category Scope 3	Reason for exclusion
2. Capital goods	It is not material, the expenses are not significant
3. Fuel and energy related activities (e.g. fuel/energy losses from the grid when fuel/energy is purchased)	It is not material, the expenses are not significant
6. Business Travel	It is not material, the expenses are not significant
7. Employee commute	It is not material, the expenses are not significant
8. Upstream leased assets	Not applicable, no upstream leased assets
9. Downstream transport	Not material for B2C retail
10: Processing of Sold Products	Not applicable, Auchan Romania does not supply raw materials
11. Leased facilities (<i>income earned from renting own buildings to third parties</i>)	It is not material, the expenses are not significant
12. End of life of the product (treatment/disposal) (<i>expenses for waste disposal and treatment of products sold by Auchan Romania, at the end of their life</i>)	It is not material, the expenses are not significant
13: Downstream leased assets	Not applicable, no downstream leased assets
14: Franchises	Not applicable for 2024, will not be included in reporting
15: Investments	Not applicable

Significance of emissions: within the categories defined by the GHG Protocol, those with an estimated share of less than 1% of expenditure within a category of total annual expenditure have been excluded, provided that the sum of all of them does not exceed 5% for a single category.

The raw data in Scope 3 for the calculation of emissions comes from local monitoring of transport and waste. The source of the emission factors used in the calculations is aligned at group level and their values have been updated according to the latest published values. The databases used in the calculation of carbon emissions for Scope 3 include ADEME 2024 and DEFRA 2024.

Assumptions and notes on methodology

- The greenhouse gas emissions inventory includes all relevant activities of Auchan Romania.
- Operational transport between stores or from warehouses to stores is carried out by third parties contracted by Auchan Romania. Thus, the emissions related to these activities are reported under Scope 3.
- The emissions associated with the waste generated, based on the amount and type of waste generated, were included in the calculation as significant/material.

- In order to avoid double reporting, the quantities of Scope 1 fuel, for Auchan Romania's own fleet of cars, were reported separately from the emissions of external carriers (Scope 3).
- For certain locations in Romania, the latest published country emission factor (2023) was used for the calculation of location-based Type 2 emissions for electricity.

In the table below we present the emissions recorded by Auchan Romania during the financial year 2024 and the targets assumed at the level of Auchan Retail International for 2030:

- The 2030 target for scope 1 is -23.5% compared to 2019;
- The 2030 target for scope 2 is -22.5% compared to 2019;
- The targets for 2030 for scope 3 are: -21.75% for products (3.1), -3.125% for fuel sold (3.11) and -0.125% for transport (3.4) compared to 2020.

Auchan Romania	Retrospective				Milestones and target years Auchan Retail International***			
	Value year (2023)	Comparative ¹³	N (2024)	% N / N-1	2025	2030	(2050)	Target % per year/ Base year
GHG Emissions - Scope 1								
Gross GHG emissions - Scope 1 (tCO2 equivalent)	N/A	This is not the case	6,948.39	-	It has not been established	-23.5%	It has not been established	It has not been established
Category 1 Percentage GHG emissions from regulated emissions trading schemes (%)	N/A	This is not the case	0%	-	It has not been established	It has not been established	It has not been established	It has not been established
GHG Emissions - Scope 2								
Gross GHG emissions - Scope 2 by location (tCO2 equivalent) – location based	N/A	This is not the case	17,648.99	-	It has not been established	-22.5%	It has not been established	It has not been established
Gross GHG emissions - Scope 2 by market (tCO2 equivalent) market based	N/A	This is not the case	17,878.86	-	It has not been established	It has not been established	It has not been established	It has not been established
GHG Emissions – Scope 3								
Gross GHG emissions - Scope 3 (tCO2 equivalent)	N/A	This is not the case	3,173,705.57	-	It has not been established	-25%	It has not been established	It has not been established
1 Goods and services purchased	N/A	This is not the case	3,154,099.80	-	It has not been established	-21.75%	It has not been established	It has not been established
<i>(Optional subcategory: Cloud computing and data center services)</i>	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
2 Capital goods	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
3 Fuel and energy related activities Activities (not included in category 1 or category 2)	N/A N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
4 Upstream transmission and distribution	N/A	This is not the case	15,325.38	-	It has not been established	-0.125%	It has not been established	It has not been established
5 Waste generated during operations	N/A	This is not the case	4,280.4	-	It has not been established	It has not been established	It has not been established	It has not been established
6 Business travel	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
7 Employee's commute	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A

¹³ The previous year, it is not completed for the first reporting year

Auchan Romania	Retrospective				Milestones and target years Auchan Retail International***			
	Value year (2023)	Comparative ⁴³	N (2024)	% N / N-1	2025	2030	(2050)	Target % per year/Base year
8 Upstream leased assets	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
9 Downstream transport	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
10 Processing of products sold	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
11 Use of Products Sold	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A
12 Treatment of products sold at the end of their life cycle	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
13 Downstream leased assets	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
14 Franchises	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
15 Investments	N/A	This is not the case	N/A	-	N/A	N/A	N/A	N/A
Total GHG emissions								
Total GHG emissions (by location)* (tCO2 equivalent) location based	N/A	N/A	3,198,532.83	N/A	N/A	N/A	N/A	N/A
Total GHG emissions (by market)** (tCO2 equivalent) market based	N/A	N/A	3,198,302.96	N/A	N/A	N/A	N/A	N/A

*Total GHG emissions by location (tCO2 equivalent) = Gross GHG emissions Scope 1 + Gross GHG emissions Scope 2 by location + Gross GHG emissions Scope 3 by location
 **Total market-based GHG emissions (tCO2 equivalent) = Gross GHG emissions Scope 1 + Gross GHG emissions Scope 2 market-based + Gross GHG emissions Scope 3 market-based
 The reference year for Scope 1 and 2 is 2019 and for Scope 3 it is 2020.

As part of the assessment of progress towards sustainability goals, Auchan Retail International has chosen 2019 (for the reduction of emissions for Scope 1 & 2) and 2020 (for the reduction of emissions for Scope 3) as reference points in the monitoring and evaluation of GHG emissions, in line with the decarbonization strategy adopted at the company level. Auchan Romania will define specific Scope 2 emission reduction targets in 2025.

In terms of the distribution of carbon emissions, the group is not an intensive consumer of electricity, which means that the consumption activity, i.e. the Scope 3 emissions (the most significant) do not depend significantly on climate variations.

GHG removals and GHG mitigation projects financed through carbon credits

ESRS E1-7

During the reporting period, at the level of Auchan Romania we did not carry out and did not participate in GHG removal or storage activities.

Internal carbon pricing

ESRS E1-8

At Auchan Romania we do not currently use an internal carbon pricing scheme.

Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

ESRS E1-9

The anticipated financial impact of significant physical and transition risks, as well as potential opportunities related to climate change, has not yet been quantified in line with the provisions of the ESRS standards. However, the importance and relevance of these aspects have been recognized and an analysis on climate risks and opportunities has been developed at the level of the Auchan Retail International group and these are relevant for all companies in the group, including Auchan Romania.

These risks are documented in the risk register, and among the most important risk scenarios (risks generated by climate change) we list: energy price shocks and rising commodity prices, which impact both the Auchan group and the supply chain; rising costs in the context of rising GHG emissions prices or changes in customer consumption behaviours in conjunction with slow reaction (slow market reading), which leads to lower demand.

Integration of sustainability-related performance in incentive schemes

ESRS 2 GOV-3

In the 2024 financial year, at the level of Auchan Romania, performance indicators related to ESG aspects were integrated into the Remuneration Policy, at a general level. The members of the General Management and all managerial level employees in the company had sustainability indicators included in the individual variable remuneration processes and benefited from performance bonuses related to the sustainability objectives implemented and achieved. The situation is also valid for the general indicators for the reference financial year 2023.

⁴⁴ According to – Appendix C – List of reporting requirements that are phased in: the company may omit the information required by ESRS E1-9 in the first year of preparation of the sustainability statement; the undertaking may comply with ESRS E1-9 by reporting only qualitative information in the first three years of the preparation of the sustainability statement, if it is not possible to produce quantitative disclosures.

Additional topic – Food waste and management of products with old stocks

General disclosures

ESRS 2

At Auchan Romania, we are firmly committed to protecting the environment and society, implementing concrete measures to achieve these goals and reduce the impact. In this regard, processes have been established to identify significant (material) impacts, risks and opportunities for the company.

We constantly carry out actions to optimize the supply chain and implement measures to prevent and combat food waste.

Description of the processes to identify and assess material food waste-related impacts, risks and opportunities

IRO 1

By continuously optimizing orders and the product range, we aim for the constant performance of the assortment.

As part of a double materiality analysis process, we identified and assessed the impacts, risks and opportunities related to food waste. As part of this process, we organized an internal workshop and consulted various sources of literature. As a result of the double materiality analysis carried out for climate change mitigation, the additional subject *Management of products with old stocks* resulted as a material subject (significant) for our company. The results of the analysis are summarized in the table below.

Subtopic	Impact	Risc/Oportunitate
Food waste	Medium-level negative impact on the environment - if no measures are put in place to reduce food waste and to manage the products that remain in stocks.	Risk: Only in the case of improper management of the quantities of food products generated can financial risk be generated through losses and fines but also a reputational risk for the company. Opportunity: Creating projects and implementing technologies to prevent food waste. Also, supporting the population's access to food at national level by organizing regular campaigns to donate unsold food to NGOs.

Food waste policies

At the level of the Auchan Group, a Policy on food waste is established, implemented in 2022.

The Auchan Group's anti-food waste policy provides a framework for controlling food waste in all countries where the Group is present, allowing for local adaptations to meet specific conditions. The policy aligns with Sustainable Development Goal 12.3, which aims to halve food waste per capita globally and reduce food losses throughout the supply chain. Also, in Romania, the Policy is aligned with the Food Waste Law no. 217 of 17 November 2016 republished. At Auchan we emphasize the importance of reducing food waste to mitigate environmental impact, improve global food supply and conserve natural resources.

As for reducing food waste, this is a priority for the company, given the limited natural resources and persistent problem of poverty. We are committed to developing effective policies and programs in this regard.

The fight against food waste is a central priority of Auchan's sustainability policy, with specific objectives set for each country to reduce food losses. These are also tracked both locally and globally within the People Planet Profit (PPP) indicators.

The policy on the waste, supply and management of products with old stocks, in accordance with the provisions of the ESRS standard, will be updated and communicated by the end of 2026. The existing policy will be updated with the new requirements of the ESRS standards (e.g. sustainable sourcing along the value chain, upstream and downstream).

Ten ambitions have been formulated in the company's **quality strategy**, based on a circular model that covers the six stages of product life, as follows:

Design

1. Designing healthy and sustainable products: our own products are designed to support health and have a minimal impact on the environment.
2. Development of specific products for all types of diets and lifestyles: food solutions adapted to the various preferences and needs of the company's customers are offered.

Raw materials

3. Selection of raw materials with low environmental impact: the use of sustainable raw materials with a low carbon footprint is prioritized.
4. Ensuring clear transparency about the origin of our raw materials: transparency is essential to earn and maintain the trust of the company's customers.

Production and Transportation

5. Auchan product safety and compliance guarantee: all products comply with strict safety and compliance standards.
6. Reducing the carbon footprint and favoring local producers: reducing carbon emissions and supporting the local economy by collaborating with local producers.

Distribution

7. Improved quality in stores and smooth management of recalls and withdrawals: a high quality of Auchan Romania products is ensured and any product-related issues are managed efficiently.

Use

8. Evaluation and monitoring of Auchan Romania products by customers: customer feedback is crucial for the continuous improvement of our products.

End of life

9. Reducing plastic packaging and demanding the recyclability of materials: actions are carried out to minimise the use of plastic and to favour the use of products made of recyclable materials.
10. Reduction of food and non-food waste: effective strategies are implemented to minimize waste in all aspects of the company's operations.

¹⁵ <https://www.auchan-retail.com/storage/app/media/uploaded-files/Fight%20against%20Food%20Waste%20Policy%202021.pdf>

Actions and resources in relation to food waste

ESRS E1-3

Orders and range optimization

The purchasing, sales and supply chain teams are constantly working on optimizing orders, product range performance and supply chain and logistics processes. This helps prevent food waste and is a process that is constantly improving.

Zero Waste

In 2020 we launched "Zero Waste", a program through which both the company and customers actively contribute to reducing food waste. The project is present in all Auchan formats, except for MyAuchan Petrom stations, and involves areas specially dedicated to this purpose. The "Zero Waste" areas in Auchan stores are refilled with products that, although close to their expiration date, have a high level of quality and they are perfect for consumption. Thus, we encourage customers to reduce food waste and save money.

Happy Hour

We are concerned daily with combating food waste through various measures, and Happy Hours is one of these actions. In 2024, every day, starting at 8 p.m. and until the store closes, any Auchan customer benefited from a 50% discount on all bulk (unpackaged) bakery and pastry products. The discount was valid only through the MyCLUB Auchan loyalty card, within the limit of available stocks.

Mandatory training for all employees

To support efforts to reduce food waste, we have paid special attention to the training of our employees. During the reporting period, we provided employees with over 300 hours of training focused on reducing food waste. This continuous training is essential to ensure that staff are well equipped to effectively implement waste prevention measures.

In order to educate employees about the risks and effects of food waste, in 2024, we have introduced mandatory training on this topic for all employees both in the headquarters and in the stores, but also in logistics. We have defined roles and responsibilities and implemented training programs tailored to collaborators regarding the life cycle of food products.

Food Bank Partnership

As part of this partnership, in 2024, Auchan customers donated almost 500,000 lei to the specially arranged ballot boxes, an amount that Auchan doubled to facilitate access to food for vulnerable people, but also to encourage the population to avoid food waste. The amount collected and donated to the beneficiary (1 million lei) is the equivalent of 1,807,654 servings of food for people who really need help at the moment. In addition, Auchan Romania also provides the Bucharest Food Bank with a refrigerated van to facilitate the transport of the collected food.

In 2024, we continued to strengthen actions to combat food waste by strengthening the partnership with the Federation of Food Banks in Romania. This partnership, launched in 2021, includes a national network of nine regional banks that collect and distribute food products. The company's stores donate near-expiry food items or surpluses to support vulnerable communities.

The company conducts a dialogue process with stakeholders, including local communities and NGOs, to reduce food waste and food waste through product donation campaigns, as well as through various campaigns with the Federation of Food Banks in Romania – FBAR.

At regular intervals, dedicated products are donated to people in vulnerable situations, collaborating with the Food Bank and other non-governmental organizations. In this way, the company supports local communities by providing food and makes a contribution to promoting social equity.

Food waste avengers

Food Waste Avengers 2024 was the international competition that addressed all the countries where Auchan is present. The aim was to identify the best practices for reducing food waste in each country and to make each employee responsible for reducing food waste.

The initiatives with which Romania participated in this competition were:

- AI FLEG
- Automated dashboards to reduce food waste
- Fresheria

The AI FLEG initiative was prepared by the sustainability team together with the IT team and started in 2024 with a pilot phase. This project is based on Artificial Intelligence, which defines a method for optimizing forecasts and orders in the Vegetables - Fruits perimeter. Following the analysis of the data provided, the software is able to propose the right quantity for the order so as to reduce food waste. Based on the information provided, we can make the right decision much faster and more informed, and the presentation mode offers a simple user experience for our colleagues in the fruit and vegetable department.

The **automated dashboards** represent an intelligent and integrated reporting solution that provides us with a series of digital panels with concrete data on known loss levels and their trends in each Auchan location. Automated dashboards dedicated to known losses are a great way to stay informed about our results and objectives to better understand the direction in which we need to focus our efforts.

Fresheria started as a pilot program in 2024 and aimed to reduce food waste by empowering an employee to reduce waste and capitalize on products that are about to expire and will be destroyed.

Each employee with an entrepreneurial spirit signed up for the program with an idea to capitalize on the products that are in the top of the scrapped products and received the necessary resources to implement their idea:

- A time grant (he is allocated a certain number of hours per week to deal with the project)
- Necessary equipment
- Dedicated space in the store
- Support throughout the project testing period

In addition, the successful implementation of the initiatives could bring financial benefits to intrapreneurs.

The program was piloted over a period of 3 months, in 10 selected stores, and had the ultimate goal of identifying and testing the 3 best business ideas meant to save fruits and vegetables from waste.

Following the votes of the commission, Auchan Romania won **the first prize (out of all the projects submitted and judged) for the AI FLEG initiative.**

The Mystery Basket

Under the title "Discover the treasure in the trolley", Auchan launched in 2024 the possibility of buying non-food and consumer food products, with prices reduced by -65% compared to the price on the shelf, presented in closed trolleys, in the form of a hidden treasure. This commercial action came to the support of customers by offering products with very advantageous prices, but it also provided benefits to the company because we managed to reduce the waste of food and products. Each basket contained between 10 and 20 products, such as electronics, household products, home care products, decorations, etc., their contents being revealed to customers only after purchase. During the reporting period, 1,620 customers purchased the mystery baskets and participated in Auchan's initiative to reduce waste.

Additional communications on food waste

We are committed to constantly communicating about the importance of reducing food waste. Through internal channels and social networks, we regularly broadcast messages and campaigns under the "Zero Waste" label, contributing to raising awareness of responsible consumption among customers and its employees. Every year, followers of Auchan's social media pages can learn about the Zero Waste project in detail, explore anti-waste recipes, and receive tips on how to reduce food waste.

The topic of Food Waste is addressed during the events at which Auchan is present, such as: internal and external conferences and meetings to raise awareness.

All food waste processes contain CN1 and CN2 control grids for stores, using the same checklist for controls and audits.

Food waste targets

ESRS E1-4

At the level of Auchan Romania, no targets for food waste are set other than those already mentioned in the **Policy on food waste**¹⁶ established at the level of the Auchan Group. Our long-term goal is to have 0% food waste.

Food waste indicators

During the reporting period, we donated **52 tons of food**, redistributed by the Food Banks. Beneficiaries include the elderly, people with disabilities, children without parental care, victims of domestic violence, and low-income families.

We constantly monitor the key indicators of the "Zero Waste" project through a digital interface. The total number of saved products represents the total amount of products that are labelled with the yellow label "Zero Waste" and that end up being marketed. The number of saved meals is calculated based on the estimate that one meal represents 500 grams. And the CO2 emissions avoided are expressed in tons and are also calculated based on the estimates. One ton of products emits 2.5 tons of CO2 avoided.

The results obtained through the "Zero Waste" project, for the period between January 1, 2024, and December 31, 2024, are as follows:

- Over 5 thousand products saved
- 5.7 thousand meals saved
- 7,180 tons CO2 emissions avoided

Anticipated financial effects of impacts, risks and opportunities related to food waste

ESRS E1-9

The anticipated financial effects of risks and opportunities related to food waste have not been assessed or quantified in detail, with 2024 being the first year of reporting under the new ESRS standards. However, their relevance and significance was noted in the double materiality analysis. The register of environmental aspects includes a number of risks to be reviewed and aligned with the ESRS reporting requirements in the coming period.



¹⁶ <https://www.auchan-retail.com/storage/app/media/uploaded-files/Fight%20against%20Food%20Waste%20Policy%202021.pdf>

Pollution



ESRS E2

POLLUTION

Pollution

General disclosures

ESRS-2

Generally, the term pollution refers to the introduction into the environment of polluting substances or agents, which can have undesirable effects on ecosystems, human health or property. Pollution can take different forms, depending on the components of the environment that are affected by it.

Regarding the protection and preservation of the environment, at Auchan Romania we implement continuous actions to reduce the ecological impact by optimizing the supply chain, adopting energy-efficient measures, encouraging the responsible use of resources within the circular economy and preventing and combating food waste.

This chapter provides information on hazardous substances, namely microplastics, both of which are substances present in some of the products we sell. The other sub-topics, namely pollution of air, water, soil, living organisms and food resources, respectively substances that are of particular concern (very dangerous) are not material topics for Auchan Romania, because, through our activity, we are not a major polluter directly.

Microplastics and plastic pollution are one of the topics of interest for Auchan Romania in the context of European legislation on the matter. In Romania there is no specific law for the regulation of microplastics so far, but the following directives and regulations have been implemented in this regard at European level:

- Regulation (EC) no. 1907/2006 on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), with regard to microparticles of synthetic polymers;
- Directive (EU) 2019/904 on the reduction of the environmental impact of certain plastic products, which also targets products containing microplastics;
- Regulation (EU) 2023/2055, which restricts microparticles of synthetic polymers as such, or intentionally added to mixtures, in various products, including cosmetics. However, the application of this regulation involves a transitional period, between 2027 and 2035.

By definition, microplastics are small pieces of plastic, usually smaller than 5 mm. It is known that an increasing volume of microplastics is found in the environment in recent years, including in the sea, food and drinking water. Microplastics are generally not biodegradable, so once introduced into the environment they tend to accumulate unless they are specifically designed to biodegrade in an open environment.

Biodegradability is a complex phenomenon, especially in the marine environment, so there are growing concerns about the presence of microplastics within different components of the environment (including water) and their impact on the environment and possibly human health.

Taking into account the presence of synthetic polymer microparticles that are added especially in some cosmetic products, this topic is one of the most important pillars for Auchan Romania and will be addressed in the sustainability report.

We mention that one of the main ambitions of Auchan Romania, established in accordance with the Sustainability Strategy, is to reduce plastic packaging and to request the introduction of recycled materials in the creation of packaging. In this regard, we are working to minimize the use of plastics and favor recyclable ones.

At Auchan Romania we do not produce or sell substances in the category of substances of particular concern (very dangerous). However, some cleaning and sanitizing products sold contain substances that may be of concern (hazardous), such as biocidal products. However, they are approved and registered in the National Register of Biocidal Products of the Ministry of Health, being marketed according to Regulation (EU) 528/2012 on the making available on the market and use of biocidal products, respectively according to the local laws in force.

Seasonally, products containing pyrotechnic mixtures, such as fireworks, of categories 1 and P1 are also sold. This is done in strict compliance with the provisions of Law no. 126/1995 on the regime of explosive materials, with subsequent amendments and completions. We mention that within Auchan Romania we do not operate objectives that fall under the scope of the Seveso Directive at the upper or lower limit of the relevant quantities of hazardous substances.

Also, water, air and soil quality monitoring is carried out by each store, in accordance with the environmental permits held by them and according to the specific activities carried out at the level of the stores. Each Auchan store also analyzes the quality of the discharged domestic water, complying with the requirements of the contracts concluded with the local water and sewerage operators. During 2024, no non-compliances were recorded.

Auchan Romania's activity, in addition to complying with the environmental protection regulations stipulated in the environmental permits, is under the supervision of the authorities with control attributions, but also of the public. Consultations are carried out with all categories of stakeholders, both on a regular basis, in order to ensure the appropriate involvement of the community in decision-making processes, and whenever new regulatory acts or the revision of existing ones are requested. We comply with all legal requirements, as well as all requirements set out in the authorisation procedures, conducting a transparent and open dialogue with all stakeholders. Sustainability performance for Auchan Romania is reported in a transparent manner, and existing questions and concerns are answered promptly and responsibly.

Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

ESRS 2 IRO-1

Significant pollution-related impacts, risks and opportunities were initially identified during the development of the 2021 materiality analysis. This analysis is the basis of the next double materiality analysis in 2022, being reconfirmed in 2023 as well. Subsequently, the double materiality analysis was reallocated in accordance with the ESRS standards and was reviewed and revised in December 2024 according to these standards, as well as the CSRD directive, in a double materiality workshop. The representatives of Auchan Romania's top-management were actively involved in this whole process, being identified and agreed on this occasion the material topics relevant to the organization's activity.

The double materiality analysis was carried out in two main stages. In the first stage, the material aspects of the previous sustainability reports were reviewed, with a focus on areas with significant impact, and in the second stage, the value chain was analyzed, in order to identify new risks and opportunities, integrating feedback from key stakeholders in a dedicated workshop.

The seven strategic directions, essential for Auchan Romania's activity, are: Responsible Employer, Production Method, Sustainable Relations, Circular Economy, Responsible Consumption, Store Management and Governance. Apart from the first strategic direction listed, all the other six include at least one pollution-related component, in the sense of its prevention and effective management.

During the process of identifying and evaluating the material aspects, both employees and the management team, customers, business partners, NGOs and other project collaborators were actively involved. We are dedicated to capitalizing on the feedback and recommendations received from all stakeholders and, whenever possible, suggestions are included in the company's programs and initiatives, continuously optimizing the sustainability strategy.

Risk management is a basic element of Auchan Romania's integrated strategy, with the role of ensuring an efficient and sustainable operation of the company. The Board of Directors has a key role in this process, being responsible for ensuring an internal control system, designed to assess and manage the major risks identified according to the specific strategy and objectives. Risk is a possible event that, if it occurs, may negatively affect Auchan Romania's activities, preventing the achievement of objectives and normal operation. In order to avoid and manage unforeseen situations, a risk management program has been created, which focuses on identifying, analyzing, evaluating, controlling and monitoring the most important categories of risks.

The Risk and Internal Control Department of Auchan Romania manages this system, focusing on mapping and risk management at the company level. This department works closely with the Internal Audit team and other assurance services to regularly update the risk map. All types of risks are carefully analyzed, including strategic, operational, sustainability and environmental, IT, financial, and compliance risks, and all identified issues are reported.

The Executive Committee of Directors of Auchan Romania (CODIR), together with the support teams in the territory and in stores and warehouses, coordinates the implementation of the mitigation plans.

During 2024, no exceedances of the parameters were recorded regarding environmental or pollution incidents and no fines or sanctions were received in this regard. This reflects Auchan Romania's ongoing commitment to environmental protection and the efficiency of the environmental risk management system.

Environmental protection is a commitment embedded in the company's core values. Each Auchan store in Romania has an environmental officer appointed by the store manager, who guarantees compliance with the protection measures and prevention of negative impact on the environment. Also, at the head office level, a team oversees all environment-related activities in stores and warehouses, ensuring uniform and efficient management of environmental risks and providing support to local teams. The environmental managers prepare the documentation necessary to obtain the Environmental Permit and comply with the required measures regarding waste management and protection of environmental factors (water, air, soil). In 2024, work was carried out on a new organization (implemented during 2025) in terms of the personnel structure for the environmental and occupational health and safety professions, with a view to further strengthening the competence and accelerating the implementation of environmental projects.

Last but not least, in order to identify potential risks and opportunities related to pollution, various sources of information were consulted, such as the sustainability reports of economic operators operating in an industry similar to Auchan Romania (peers industry), but also various documents and articles, respectively internal regulations, approvals and certifications held by the organization.

We take the necessary measures to keep the impact on the environment and natural resources to a minimum.

All the steps presented above led to the identification and updating of the organization's specific impacts, risks and opportunities related to pollution, and the results obtained are briefly presented in the following table.

Sub-topic	Impact	Risk / Opportunity
Hazardous substances	<p>Negative impact at local level and small scale, with negligible economic costs generated by the possession, storage and handling of items for sale that may contain hazardous substances (fireworks) and use in cleaning processes</p> <p>Probability of occurrence in the medium term</p> <p>Location: Own operations and on the value chain, upstream.</p>	<p>Financial risk with minimal effects (less than 0.1% of turnover) with a very low probability of occurrence (only once in the next 10 years)</p> <p>Reduced physical risk of accidents in the process of operating with products containing hazardous substances</p> <p>Moderate physical risk defined by the lack of traceability of raw materials and ingredients used in the composition of the products distributed</p>
Microplastics	<p>Current and potential moderately negative impact on the environment through the marketing of cosmetic products containing microplastic particles</p> <p>Probability of long-term occurrence</p> <p>Location: Upstream (suppliers are added) and downstream (from consumers they can reach the environment)</p>	<p>Physical risk with current and potentially moderate impact: pollution of the environment with micro plastic particles present in some cosmetic products</p> <p>Financial risk with minimal financial effect likely to arise in the next 2-5 years in the context of the drafting of the proposal for a Regulation of the European Parliament and of the Council on the prevention of plastic granule losses to reduce microplastic pollution.</p>

The financial effects of the significant risks and opportunities associated with pollution-related impacts for Auchan Romania, in the short, medium and long term, were assessed within the double materiality process and were assessed as having minimal negative financial effects (risks) (less than 0.1% of turnover) for the material aspects Hazardous substances and moderate financial effects (over 0.1%, but less than 0.7% of turnover) for microplastics.

Policies related to pollution

ESRS E2-1

At Auchan Romania, the vision of living better, eating healthier and protecting the planet is supported by a Sustainability Strategy. This strategy represents how we transform our business model, taking into account present and future challenges. The sustainability strategy joins the other existing pollution-related policies, and its pillar on protecting the planet includes ambitions such as reducing the carbon footprint in the value chain, the fight against food and non-food waste, but also the fight against plastic pollution. All this has implications for reducing pollution and for the proper management of the factors that contribute to environmental pollution. One of the implemented policies also refers to pollution and which joins the Sustainability Strategy, is the **Corporate Social Responsibility (CSR) Policy**, developed at group level and structured around three collective, international objectives:

- Promoting healthy eating and combating food waste;
- Fight against plastic pollution;
- Reducing your own carbon footprint.

Thus, Auchan Retail International has decided to take responsibility for reducing the use of plastic, which is present throughout the entire life cycle of a product, from production, packaging and transport, to delivery to the customer. The Auchan initiative requires voluntary actions that mobilize and involve all employees, at all levels involved in the life process of a product. The problem is a complex one, so alternative solutions are adopted by employees only to the extent that they identify a sustainability benefit throughout their entire activity. The action is supported by strong momentum from all countries and teams within the group. In March 2020, the Auchan group formalized this commitment, signing the European Pact for Plastics.

In support of the second objective (the fight against plastic pollution), in 2021 a specific policy was developed at group level and also applied by Auchan Romania, namely the **Policy to combat plastic pollution**. Its objective is to create a common basis for efforts to reduce plastic pollution in all countries where the group operates and to define the main general directions and collective actions, but each country has the possibility to adopt a more ambitious policy and specific local initiatives.

The Policy does not replace any of the Group's commitments, including those set out in other policies, such as the Code of Ethics or any other official document.

Starting with 2022, plastic packaging has been eliminated as much as possible in the case of fruits and vegetables, respectively fresh, bulk, butcher's, bakery, pastry and fish and seafood (MBA) products. The bags currently used for the sale of bulk products in the fruit, vegetable, meat and fish departments are completely biodegradable.

Auchan's commitments to prevent and combat pollution, assumed through the sustainability strategy and the two mentioned policies, are aligned with the following United Nations Sustainable Development Goals (SDGs): SDG 6 – Clean water and sanitation, SDG 12 – Responsible consumption and production, SDG 13 – Climate action, SDG 14 – Life below water and SDG 15 – Life on land.

Auchan has focused its efforts at international level, within its policies, both to reduce the sources of plastic pollution in its sphere of influence, and to raise awareness among the population on these aspects and to bring stakeholders to a common denominator, especially the company's suppliers, employees and customers.

The policies described above are assumed by the company's management and communicate its vision. Also, Auchan Romania is committed to selling all products, including those containing potentially dangerous substances, in safe conditions for humans and the environment and in full compliance with the legal regulations in force, with the main objective of preventing pollution.

Auchan Retail International's Sustainability Department is the highest hierarchical level responsible for the application of pollution-related policies.

Auchan Romania's retail activity is not one that generates air, water or soil pollution, and so far a Policy dedicated to Pollution has not been developed in accordance with the provisions of the ESRS standards. The year 2024 is the first year of reporting in accordance with the requirements of the ESRS standards, so in the next period existing policies will be updated and new policies will be implemented in accordance with the requirements of the standard relating to pollution and substances of concern, depending on the specific aspects identified within the organization.

Actions and resources related to pollution

ESRS E2-2

The main action we take at Auchan Romania regarding the prevention and fight against pollution is to avoid pollution. In this regard, each store has an environmental permit and complies with both it and the requirements of the contracts concluded with local water and sewerage operators for discharged domestic water.

At Auchan Romania, we aim to strictly comply with all laws and legal provisions in force, with the related additions and amendments, as well as with the internal regulations and aspects stipulated in the authorizations that the company holds. We mention that this objective is also a commitment valid in all stores and warehouses, for all employees, and that it also extends to the supply chain, being a process that takes place continuously since the opening of the stores.

According to the Policy to combat plastic pollution and the Corporate Social Responsibility (CSR) Policy, in order to transform its commitments into concrete actions, a CSR and Sustainability governance system valid at the level of the entire Auchan group has been implemented. Since the end of 2020, accurate indicators for monitoring the quantities of plastic have been tested, because the commitment to plastics is a priority of the CSR policy, but also of the Policy to Combat Plastic Pollution. We have also developed a traceability system for product packaging components, called PackTool, for private label packaging, supply chains, import products, retail packaging and cash register packaging. The aforementioned aspect allows us to monitor key actions that are essential in the fight of the whole group against plastic pollution.

Summarized, the actions we take to combat plastic pollution are as follows, they include, on the one hand, tracking changes in the applicable legal regulations and complying with them, and on the other hand, prioritizing actions to maximize the positive impact. In this context, Auchan Retail has identified five major potential sources of plastic pollution, distributed along the company's entire value chain, presented below and on which various intervention measures have been taken:



The prioritization of specific measures in these five key areas takes into account their impact, and the cross-cutting commitments applicable to Auchan Romania are:

- Establishing a collaborative approach with national bodies responsible for household waste management;
- Achieving a significant decrease in the tonnage of single-use plastic in each of the key areas;
- Limiting the use of conventional virgin plastic (obtained from petroleum);
- Prohibition of the use of oxo-degradable compounds in plastic products;
- Prioritization of alternatives with a performance equivalent to or superior to conventional materials in sorting and recycling circuits (Auchan Group prioritizes recycling);
- Bio-based plastics used will come from agricultural residues as much as possible, which do not compete with human food crops;
- Compostable materials will be used only when they are compostable at home, or recyclable.

As of May 1, 2021, we have stopped the marketing of single-use plastic products, aligning with Directive (EU) 2019/904 on reducing the impact of certain plastic products on the environment. Thus, private label products fully comply with European Union regulations on the use of plastic, ensuring the compliance of products with environmental requirements and also supporting the transition to a sustainable consumption model.

In 2022, the development of a traceability solution (called PackTool) for all types of plastic packaging associated with its own products was initiated, including primary, secondary and tertiary packaging for the entire range of products and suppliers. The objective of this action is to trace plastic pollution in detail throughout the supply chain and to promote transparency and accountability in plastic management. This application, functional since 2023, allows the collection of all information about the packaging of private label products, supply chains, imported products, sales packaging and packaging from cash registers.

At the same time, the app helps to monitor the progress made in eliminating plastic. More detailed information on the quantities of plastic present in the packaging of products marketed under own brands (DMM) in 2024 is presented in the reports according to the ESRS E5 standard – Circular economy.

We also mention that we have established a list of prohibited materials in the composition of packaging and collect information from suppliers regarding the components of the packaging of private label products.

During 2024, the following actions were carried out on social and economic responsibility, with an impact on reducing environmental pollution with packaging:

- Implementation of the official Deposit Return System (DRS) project and the awareness and recycling promotion campaign (with bonus on the MyCLUB Auchan loyalty card)

We hold environmental permits for all stores, as well as the following permits related to environmental quality and occupational health and safety:

- Fire Safety Authorization
- Occupational Health and Safety (OSH) Authorization

We constantly monitor all the legal requirements provided in the authorizations and certificates held, and the functionality of the company's processes is verified through internal and/or external audits. The prompt resolution of all notifications and complaints received from interested parties is another priority of Auchan Romania.

We reiterate that the company's retail activity does not generate pollution for air, water or soil, and in order to prevent and manage possible quantities of pollutants resulting from its own activities, the resulting domestic water is discharged through separators specialized in domestic sewerage of local operators, on a contract basis. The quality of these waters complies with both the legislative provisions in force in Romania and the EU, as well as the contractual provisions.

Last but not least, in accordance with the Policy to combat plastic pollution, for the five key



areas presented above, Auchan's actions and commitments, respectively the deadlines for implementation are presented in the table below:

Crt. No.	Key area	Objective	Action	Deadline
1	Plastic products, especially single-use products	Achieving a more sustainable lifestyle among consumers. To this end, product lines are changed to reduce the use of single-use plastic products	Stopping the sale of single-use plastic tableware in the European Union	Done in 2020
			Cessation of the supply of single-use plastic cutlery for all take-away products	Done in 2021
			Development of the alternative range (and some reusable items) to single-use products	Done in 2021 - Actual Green range (disposable cutlery and tableware made from sustainable materials)
2	Packaging of private label products	A sustainable approach to primary packaging, in terms of private label products	Disposal of the main plastics that disrupt waste management (PVC, EPS, carbon black) from packaging	2025
			Taking steps to make 100% of our packaging reusable, recyclable or compostable, in that order	2026
			Incorporating 30% recycled plastic into our own packaging	2025*
			Ecodesign of packaging so that a minimum amount of material is used, while guaranteeing the protection, preservation and marketability of the product	2027
			Creating international synergies for the exchange of best practices	2021
			Inclusion of new packaging requirements in requests for quotations and specifications	2022
3	Packaging for transport and storage	-	Maximising the use of recyclable pallet films and ensuring their recycling in the store or warehouse	2021
			Encouraging suppliers to stop using coloured or printed films and covers to facilitate recycling	2021
			Encouraging suppliers to stop using interlayers for plastic or solid wood pallets (Masonite)	2021
			Development of reusable solutions to limit single-use plastic to transport and storage	2021
4	In-store packaging**	-	Elimination of plastic packaging from fresh food display cases and self-service fruit and vegetable aisles	2021
			Offering reusable alternatives for fruit and vegetable packaging	2023
5	Packaging from cash registers	-	100% reusable, recyclable and/or compostable packaging, including online and drive-thru	2026

*as there is insufficient information on the safety of recycled materials, their integration into packaging is subject to change, especially for packaging that is in direct contact with food;

**The problem of packaging in stores is a complex one, so alternative solutions will only be adopted if they prove to be beneficial to the environment throughout their entire life cycle, do not create additional food waste and are economically viable for both manufacturers and customers.

Targets related to pollution

ESRS E2-3

As mentioned in this chapter, Auchan Romania's activities do not generate pollution for air, water or soil. The domestic water resulting from the activity is discharged into the sewerage of local operators using specialized separators, on a contract basis, and those marketed products containing substances of concern are handled, transported, stored and marketed in compliance with the legislation in force, not representing significant sources of pollution. For these reasons, no targets related to the quantities of pollutants have been formulated so far. In this regard, and also taking into account the fact that 2024 is the first year of reporting according to the ESRs Standards, no policies dedicated to the topic of Pollution have yet been developed, in accordance with the provisions of these standards, nor actions or targets associated with them.

Since 2021, however, at the company level we have a **Policy to combat plastic pollution**, and some objectives and targets related to this aspect are presented below. We specify that these objectives, actions and targets were set voluntarily by the organization, in anticipation of the new European legislation on the matter.

A first objective is the sustainability of the primary packaging of private label products. To this end, we have set out to:

- Eliminate from packaging the main plastics that disrupt waste management (PVC, EPS, carbon black) by the target year 2025;
- Incorporate 30% recycled plastic into its packaging by the same target year, 2025;

We specify that two actions have already reached their target, namely Stopping the sale of single-use plastic tableware in the European Union (reached in 2020) and Stopping the supply of single-use plastic cutlery for all take-away products (reached in 2021). These actions and targets are aligned with our goal of promoting a more sustainable lifestyle among consumers.

The objectives, indicators and targets mentioned are associated with the commitments in the company's policies and are appropriate to the environmental quality requirements established by the applicable legal documents and regulations. These refer both to the company's retail activity and to the management of the relationship with customers and stakeholders of environmental performance.

The effectiveness of actions related to significant impacts, risks and opportunities is regularly monitored, verifying both compliance with the relevant legislation and with the results achieved in previous periods.

No non-compliances with the objectives and targets set and described above were reported.

Substances of concern and substances of very high concern

ESRS E2-5

We are committed to providing high-quality, safe and sustainable products in line with our long-term quality strategy, which is based on commitment to customers, careful selection of partners and high standards imposed on suppliers and products. That is why we will work together with suppliers to remove controversial substances from our products and ensure that all products sold within our chain of stores comply with the highest safety and hygiene standards.

We do not produce or use substances of very high concern, nor substances of very high concern. However, within the retail segment in which we operate, some of the products sold, such as certain cleaning and sanitizing products, contain substances that may be of concern (dangerous). These products are part of the category of biocides and are approved and registered in the National Register of Biocidal Products of the Ministry of Health. They are marketed according to Regulation (EU) 528/2012 on the making available on the market and use of biocidal products, respectively according to the laws regulating the Romanian market in this area. Their labelling and packaging by manufacturers is also strict, in accordance with Regulation (EC) 1272/2008 on the classification, labelling and packaging of chemical substances and mixtures (CLP Regulation), respectively with the local legislation in force.

Another category of products sold that may be of concern are those that contain microplastics. As mentioned before, microplastics are small plastic particles, often smaller than 5 mm. They are especially added to the composition of some cosmetics and personal care products, to improve their texture, act as exfoliants or improve the overall appearance of the product.

Cosmetics that may contain microplastics include:

- Facial and body scrubs may contain abrasive particles of microplastics with the role of removing dead skin cells;
- Toothpaste, may contain microplastics to help clean;
- Makeup products may contain microplastics to improve their texture and application;
- Hair care products may contain microplastics to provide a silkier feel or for extra shine.

In recent years, there has been an increase in awareness of the negative impact of microplastics on the environment, and the European Union has taken steps to reduce their use in cosmetic products. At the European Union level, Regulation (EU) 2023/2055 restricts microparticles of synthetic polymers as such, or intentionally added to mixtures, in various products, including cosmetics. However, the application of this regulation involves a transitional period, between 2027 and 2035, depending on the type of product.

In this regard, we are committed to eliminating from the market those products that have microplastic particles added to their composition, in accordance with the legislation in force. At the same time, in the next period, policies, objectives and targets will be formulated in this regard, in accordance with the ESRs standards.

Seasonally, products containing pyrotechnic mixtures, such as fireworks, of categories 1 and P1, which contain substances of concern, are also marketed. Their marketing is carried out in strict compliance with the provisions of Law no. 126/1995 on the regime of explosive materials, with subsequent amendments and completions.

All the aforementioned products are transported, handled and marketed in strict compliance with all legal regulations in force, in order to limit any aspects associated with pollution.

There were no cases of contamination with substances of concern. Also, at Auchan Romania we ensure that the use of pesticides in the case of marketed products complies with the national legislation and regulations established by the competent authorities in Romania.

Other important steps have been taken by the Auchan Group and implicitly also by Auchan Romania and we ensure the elimination of substances harmful to human health from textile products marketed under its own brands. **Thus, the entire range of Actuel home textiles and two-thirds of the InExtenso range are certified according to the OEKO-TEX 100 standard** (one of the most recognized labels for textiles certified free of harmful substances worldwide), guaranteeing that each component of the products has been tested and certified not to contain substances harmful to human health.

Also, in order to ensure the highest standards of the products offered, the Auchan group follows the "Black List of Ingredients", which excludes the use of ingredients considered unsafe or harmful to health.

We mention that Auchan Romania is not subject to the Seveso Directive at the upper or lower limit of the relevant quantities of hazardous substances, nor under the Industrial Emissions Directive (IED), or the European Pollutant Emission and Transfer Register (E-PRTR).

In the event of incidents or emergency situations, there are emergency plans in store to limit and remove the consequences of an accident, which all employees know and must respect.

At Auchan Romania, we make every effort in collaboration with our partners to identify and report the quantities of hazardous substances and chemical preparations in the composition of the products we sell, starting with future reporting periods.

Anticipated financial effects from pollution-related impacts, risks and opportunities

ESRS E2-6

To date, Auchan Romania has not quantified in detail the anticipated financial effects of significant physical and transition risks, or potential opportunities related to pollution. However, their relevance and significance was noted in the double materiality analysis.

There were no pollution-related incidents during 2024, and the company did not record expenses related to them, nor to the warehouses held. No environmental contamination was reported in any of the locations or on other sites due to the company's activities.



*Water and
marine resources*



ESRS E3

WATER AND MARINE RESOURCES

Auchan Romania – Water and marine resources

At Auchan Romania we recognize the essential role of water as a resource and we are constantly working to reduce water consumption and conserve this resource. This emphasizes the importance of responsible water consumption, but also the monitoring of the quality of the domestic water discharged from each location, in accordance with the requirements stipulated in the contracts concluded with local water and sewerage operators. These measures ensure compliance with the regulations in force and highlight Auchan Romania's commitment to the responsible management of water resources. In this regard, we mention that during 2024 no penalties were recorded in connection with non-compliant water discharge.

In accordance with the topics considered material and agreed within the double materiality analysis, this chapter addresses two sub-themes related to Water Resources, namely: Water Consumption and Water Extraction. Also, in the case of Marine Resources, the sub-theme Extraction and use of marine resources is addressed. The subtopics Water Extraction and Marine Resources Extraction and Use are not part of Auchan Romania's own operations, dedicated to the retail field, but are important in terms of the value chain, upstream, within the supply from the organization's strategic suppliers.

We do not carry out direct discharges into surface waters or seawater, but strictly domestic water discharges, on a contract basis, within the local domestic sewerage networks. Thus, these topics are not considered material for the organization, being omitted in this chapter.

Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

ESRS 2 IRO-1

Significant impacts, risks and opportunities related to water and marine resources were initially identified in the 2021 double materiality analysis process, which was then reviewed and reconfirmed in 2022 and 2023, and subsequently mapped in line with the ESRS standards for the financial year 2024. In December 2024, during a dual-materiality workshop, this analysis was updated according to ESRS standards and the CSRD directive. Throughout the entire process of double materiality, Auchan Romania's top-management was actively involved in identifying the material themes relevant to the organization.

The double materiality analysis followed two major stages: the review of the previous material aspects and the analysis of the value chain to identify new risks and opportunities. The evaluation process actively involved both Auchan Romania's employees and management, as well as its customers and partners, capitalizing on the feedback received to optimize the sustainability strategy.

This process involved assessing the impacts generated by Auchan Romania's activities, using assessment scales for the extent of impact, the possibility of mitigation and the probability of impact. Articles and documents from the literature, internal documents of Auchan Romania, as well as the sustainability reports of other companies in the industry (peers industry) were also consulted, in order to ensure a comprehensive and up-to-date analysis.

The process of identifying risks and opportunities is closely correlated with the analysis of the field of activity, as well as with the compliance requirements and expectations of stakeholders. Also, the risks can also be related to various emergency situations that could affect the environment, health and safety at work or that could have other effects on Auchan Romania.

The identification of significant impacts, as well as the main risks and opportunities related to water resources, was carried out in compliance with the following steps:

- Collection and analysis of information on water sources, in relation to categories of use, followed by identification of recycling/reuse potential and assessment of water quality (before and after use);
- Identification of risk categories and assessment of their water-related impact;
- Identifying existing opportunities for water reuse and water consumption efficiency;
- Consultation of water management stakeholders (in particular authorities and business partners);
- Monitoring water issues to improve company strategies.

In 2024, no penalties were recorded for the consumption, extraction and discharge of water, underlining Auchan Romania's commitment to the protection of this resource.

The financial effects of the significant risks and opportunities for Auchan Romania, in the short, medium and long term, arising from the impacts associated with water resources and marine resources, were assessed within the double materiality process and were assessed as having high (over 2% but below 3%) negative financial effects (over 2% but below 3%) in terms of water consumption and extraction and moderate (over 0.1%, but less than 0.7 % of turnover) for marine resource issues.

The table below shows the main impacts, risks and opportunities identified, both in relation to water resources and in relation to marine resources.

Subtopic	Impact	Risk / Opportunity
Water	<p>Current and potentially moderately negative impact through consumption in own operations (Auchan kitchen) and water extraction in the value chain</p> <p>Continuous probability of occurrence (all time horizons)</p> <p>Location: Own and upstream operations</p>	<p>Physical risk: in the context of climate change and water consumption in local operations as well as water extraction in the (upstream) value chain</p>
Marine resources	<p>Current and potential moderately negative impact on non-certified fish</p> <p>Continuous probability of occurrence (all time horizons)</p> <p>Location: Upstream (see seafood blacklist)</p>	<p>Reputational risk: With moderate financial effects, in the case of marketing non-certified fish. Auchan has methods in place to avoid this risk (Blacklist)</p>

As can be seen from the table, only risks have been identified for both water and marine resources. They have a continuous probability, that is, they can occur in any of the time horizons. The location of their impact is both within its own operations and on the value chain, upstream, in the case of impacts related to water resources, respectively strictly on the value chain, upstream, in the case of impacts related to marine resources. However, we have methods to avoid these risks, detailed in the following subchapters.

Policies related to water and marine resources

ESRS E3-1

CSR policy focuses on three international objectives: promoting healthy diets, combating plastic pollution and reducing the carbon footprint. To this end, the Responsible Quality Charter has also been implemented, ensuring sustainable sources for responsible raw materials and supply chains. At the same time, the list of fish and seafood species has been updated and has been applied since July 2024, following validation in both international CSR committees and international quality committees. This blacklist applies to all products sold in Auchan stores, but also to national brands.

Following a risk and dependency analysis of Auchan Retail's business model on biodiversity (CBF 2023), the impact of fisheries and aquaculture on biodiversity was identified by Auchan Retail as a key issue to be addressed.

A detailed analysis of our seafood supply has helped us to establish three priority areas to reduce the impact of fishing on biodiversity:

- Pressure on stocks
- impact on the seabed related to the targeting of demersal species (fish that live on or near the seabed, such as cod) and associated fishing practices
- by-catch impacts (species caught unintentionally, in particular with Fish Aggregating Devices); floating structures designed to attract and concentrate fish, increasing catches of non-targeted, threatened and juvenile species).

In terms of protecting water and marine resources, Auchan Romania's contribution to this goal results from the CSR policy, by reducing plastic pollution and by committing to minimize the use of plastic in packaging and to promote sustainable alternative solutions. Actions in this regard included the signing of the European Pact for Plastics, but also various initiatives such as the implementation of reusable bags, or the "Zero Waste" project, detailed according to ESRS standards in chapters ESRS E2 – Pollution and ESRS E5 – Circular Economy.

These measures are interdependent with environmental factors and thus contribute to the prevention of water contamination and the protection of marine ecosystems. Also, by reducing our carbon footprint and adopting environmentally friendly transport practices, we contribute to mitigating the effects of climate change on water resources.

Starting with 2020, at Auchan Romania we have also implemented a **Sustainability Strategy**. This represents a broad plan of the company, oriented towards transforming the business model to achieve the balance between profitability and sustainability. Clear objectives have been set out in this strategy, through four main pillars:

- Promoting healthy eating and combating food waste,
- Fight against plastic pollution,
- Reducing one's own carbon footprint, respectively
- Social and societal commitments.

The sustainability strategy involves the entire organization, ensuring that each department and each employee contributes to achieving the proposed objectives. Sustainability is an integral part of all Auchan Romania's activities, including through employee training and establishing a governance framework for sustainability and climate.

In line with the pillar of the Sustainability Strategy dedicated to Promoting a healthy diet and the fight against food waste, as well as with the subsequent United Nations (UN) Sustainable Development Goal, SDG 12 – Responsible consumption and production, three of Auchan Romania's ten ambitions are: Selecting raw materials with low environmental impact, Ensuring clear transparency regarding the origin of raw materials, respectively the Guarantee of safety and conformity of Auchan products. Prioritizing sustainable raw materials, transparency, and adhering to strict safety and compliance standards are key to earning and maintaining customer trust. As a result, the trade in shark meat and pangasius fish was banned, which are essential for protecting marine biodiversity and supporting sustainable fisheries and aquaculture. As mentioned above, a blacklist has also been implemented to remove controversial products and raw materials. This is also beneficial for reducing some risks.

The policy to combat plastic pollution is part of Auchan Romania's Sustainability Strategy, being in line with the UN Sustainable Development Goals, SDG 6 – Clean Water and Sanitation and SDG 14 – Life Below Water. Thus, at Auchan Romania we make every effort to reduce the quantities of plastic, promoting the reuse, recycling and composting of packaging, in that order. **Our aim is that 100% of the packaging of MDD products (products sold under Auchan's own brands) is reusable, recyclable or compostable.** Also, plastics are eliminated as much as possible from the Self-service Fruit and Vegetable and Fresh Products departments (Bakery, Pastry, Meat, Cheese, Fish and Seafood, as well as the Auchan gastronomy segment). Those listed above, together with the stopping of the sale of single-use plastic tableware (from 2020) and the cessation of the supply of single-use plastic cutlery (from 2021), among other actions, contribute to reducing the quantities of plastic and thus reducing plastic waste, with beneficial effects on water resources.

As is well known, plastics that end up in rivers or in the seas and oceans, together with the residues they contain, some of which are potentially toxic, are both a source of pollution for water resources and sources of toxicity, sometimes even real traps for aquatic life. Their decomposition is one of the sources of microplastics, so reducing the amount of plastic is a priority for the conservation of water and marine resources. More details about this policy and the concrete actions taken to enforce it can be found in the chapter on disclosures under the ESRS E2 standard – Pollution.

In addition to its commitment to quality and food safety, the organization actively focuses on reducing the impact on the environment and water resources. Emphasis is placed on building the product range on organic products, supporting sustainable agricultural practices that conserve water, especially within the Auchan Supply Chains, as well as collaborating with local producers.

The person with the highest position in the organization who is responsible for the implementation of policies related to water resources and marine resources are the Technical Director and the Product Director of the company, but within Auchan Romania there are environmental managers, as well as a Risk Department and an Internal Control Department, whose managers are in charge of implementing these policies in the best conditions.

The policies implemented by Auchan Romania are periodically reviewed in order to remain current and relevant. All employees as well as stakeholders are guaranteed access to the content of these policies.

Their elaboration was carried out in full compliance with the laws and internal regulations in force, which we are committed to respecting. We also respond seriously and promptly to any requests for information or possible complaints. The commitments outlined above also extend to the company's supply chain.

A policy dedicated to water resources and marine resources in accordance with ESRS standards has not been developed so far, but this aspect is taken into account by Auchan Romania's management in the coming period. The time horizon for developing a policy in this regard is: 2025 – 2027.

A number of 19 stores, such as those in Bucharest and Pitesti, as well as the Auchan Headquarters in Bucharest, are located in areas with water stress. However, although it is not explicitly stated in any of the organization's policies, water consumption is carefully monitored in all 53 Auchan Romania locations. Also, according to the contracts concluded with the local operators of the domestic sewerage systems, the quality of the discharged domestic water is also monitored. During 2024, no penalties related to these aspects were recorded.

Actions and resources related to water and marine resources

ESRS E3-2

All Auchan stores use water from the local network, regulated and authorized by the competent authorities. With this, the company ensures that the water used for its activities comes from safe sources and in accordance with regulations. In addition, to protect water resources, water-saving equipment is used in all stores, as well as low-flow taps (pearls) and cleaning techniques that reduce water consumption have been adopted, such as dry cleaning systems before water use (water softeners). In addition, at Auchan Romania we are constantly concerned with identifying and implementing innovative solutions for efficient management of water resources.

We have both environmental permits for our sites, as well as policies and commitments related to environmental protection, with implications also on water resources, detailed in ESRS subchapter E3 -1 - Policies related to water and marine resources.



A total of 19 Auchan Romania locations are located in water-stressed areas (Bucharest and Pitesti municipalities). The other 34 locations are not subject to this risk category, but in order to prevent and mitigate the water risk, the quantities of water consumed within Auchan Romania are carefully monitored, in all its locations, regardless of the type of activities carried out.

Also, in the next period, the organization plans to issue a policy dedicated to water and marine resources, in accordance with ESRS standards, which will include precise objectives, actions and targets in this regard.

Last but not least, as mentioned above, we do not discharge water into rivers or into the sea, nor do we discharge industrial water, as our main activity is in the retail field. The water discharged at Auchan Romania's locations is exclusively part of the domestic water category, and it is discharged through separators specialized in domestic sewerage of local operators, on a contract basis and in strict compliance with the contractual terms. In this context, no actions were taken during 2024 to manage the significant impacts and risks associated with discharged wastewater. No other actions related to water resources, their management or pollution have been taken, either within their own operations or within an extended framework, encompassing the value chain and upstream or downstream commitments.

There are no expenses related to industrial waters, which are not applicable to Auchan Romania's activities.

One of the main actions taken to protect marine resources and biodiversity, as well as to reduce the risks associated with the marketing of non-certified fish, was the prohibition of the sale of shark meat. At the same time, a blacklist was also implemented in order to eliminate controversial products and raw materials, thus excluded from marketing.

As we recognise the importance of an optimised, transparent and accountable supply chain, we have implemented the 'farm to consumer' strategy¹⁷. For all products sold by Auchan, we carefully select the suppliers and raw materials used, in order to comply with the highest ethical standards. Thus, along with various other measures associated with this strategy, the strategic decision to eliminate pangasius fish from Auchan Romania's portfolio was also taken in 2021, as part of the efforts to support sustainable fisheries and aquaculture, included in the broader ambitions of environmental protection and conservation.

¹⁷ only for Supply Chain and own brand products

¹⁸ One of the most well-known labels globally for textiles certified free of harmful substances is the OEKO-TEX Standard 100.

Particularly important for the protection of water resources at the level of Auchan Romania is one of the programs carried out, called "**Auchan Filiers**". The program is dedicated to close partnerships with local producers, who are carefully selected. The concept involves providing full transparency over production processes, from farm to shelf. Auchan Filiers is a program that has been developed based on four pillars of equal importance, one of which is the protection of the environment, through actions designed to lead, among other things, to the reduction of water, energy and pesticide consumption.

At the group level, an Auchan Responsible Supply Chain for organic cotton was created in September 2020. Within it, captured rainwater is used for irrigation and only natural fertilizers that do not harm ecosystems are used. This guarantees responsible crops, without pesticides or artificial watering, which are essential in the current context of climate change. All aspects are also confirmed by obtaining the Fair Trade certification in this regard.

Another action of the Auchan group with an impact on the protection of water resources was the development of the **InExtenso eco wash range of jeans**, a sustainable product that focuses on saving water. These jeans are manufactured through an eco-friendly washing process, which significantly reduces water consumption compared to traditional methods, saving up to 50-80%. In addition, renewable energy is used and less harmful chemicals are used, thus helping to protect water resources and the environment. All these initiatives comply with international ecological standards and are certified by organizations such as OEKO-TEX¹⁸ and Global Organic Textile Standard (GOTS).

The used oil collection and recycling campaign, started in 2019 and continued to this day, part of the commitment to the circular economy, has mobilized resources and actively involved the customer community. This helps to prevent water contamination, with possible implications for aquatic resources as well.

The actions presented subscribe to Auchan Romania's ambitions, among which we mention for Auchan Supply Chain and own brand products: Selection of raw materials with low environmental impact, Ensuring clear transparency regarding the origin of raw materials and Guaranteeing the safety and conformity of Auchan products. The listed ambitions are essential to be able to gain and maintain customer trust and are part of the Promoting healthy eating and fighting food waste pillar of Auchan Romania's Sustainability Strategy. They are also aligned with the UN's Sustainable Development Goal, SDG 12 – Responsible consumption and production.

Last but not least, a series of actions have been taken in close connection with the Policy to combat plastic pollution, which through the objective of reducing the quantities of plastic and microplastics contributes significantly to the achievement of the Sustainable Development Goals SDG 6 – Clean water and sanitation and SDG 14 – Aquatic life, protecting water and marine resources. These actions are detailed in the chapter dedicated to disclosures according to the ESRS E2 standard – Pollution.

Targets related to water and marine resources

ESRS E3-3

Within the Sustainability Strategy, both clear objectives and actions applicable to the ESG topic - E3, Water and marine resources were foreseen. They are also aligned with the UN Sustainable Development Goals specific to this topic.

At Auchan Romania we do not use water directly from surface water, but strictly water from local water and sewerage service distributors. Consumption is carefully monitored in each location regardless of the type of activities carried out, and the locations are mostly located in urban and peri-urban areas. Also, at the level of the organization, the total water consumption has decreased steadily since 2021, according to the data reported within the ESRS E3-4 – Water Consumption standard, in accordance with the policies adopted and the actions taken to reduce it. In light of all these elements and taking into account the fact that 2024 is the first year of reporting according to ESRS standards, no precise targets related to water consumption or other aspects related to the protection of water and marine resources have been set so far, but the implementation of targets in this regard in the coming period and in accordance with the requirements of ESRS standards is being analyzed.

Last but not least, we specify that the targets to be set and implemented are voluntary, and the value considered a reference for water consumption within the organization and against which future progress will be monitored, is that of 2021.

Water consumption

ESRS E3-4

Water consumption

Water consumption in all Auchan Romania locations is done using water supplied through local networks, which is regulated and authorized by the competent authorities. Through this practice, it is guaranteed that the water used for cleaning, in the Auchan gastronomy segment, as well as in other daily activities in stores, comes from safe sources and complies with all regulations in force.

Auchan Romania's water consumption (m³) in 2024 for its locations, presented below, was monitored in each location. There were no intervals or locations with missing data, the declared consumption being the real one.

If, for various reasons, in certain locations or time intervals there may be unavailable data, Auchan Romania will apply the specific methodology defined at the level of the Auchan Group for estimating missing data, which in the case of water consumption is as follows:

- If data is missing for a specific location, it is estimated as a fraction depending on the type of store and the area on which the sales process takes place (m³/m² * area in m²);
- If data about a location and country is missing, it will be estimated based on available historical data.
- If data are missing for a certain time frame, they will be estimated based on the current monthly records (m³/month/m² * area in m² * number of months with no data available).

In 2024, Auchan Romania consumed a total of 347,158.5 m³, registering a decrease compared to both 2023 (373,198 m³) and 2022 (468,131 m³), in full compliance with the Sustainability Strategy. Through the measures taken, we aim to protect and conserve natural resources. In this regard, we use water-saving equipment, and the cleaning techniques adopted significantly reduce water consumption. Out of the total of 53 locations of Auchan Romania (Auchan Headquarters, three logistics centers and 49 stores), relatively uniformly arranged throughout Romania, a number of 19 locations are located in areas with water risk, more precisely 18 stores located in Bucharest and Ilfov County, respectively in Pitesti Municipality, as well as the Auchan Headquarters in Bucharest.



MyAuchan stores located in Petrom gas stations are not included in the calculations regarding water consumption. Water consumption in these cases will be reported by their owners.

Broken down by types of activities, the water consumption within Auchan Romania is as follows:

- Total water consumption in the 49 stores – 329,475.5 m³;
- Total water consumption within the three logistics centers - 13,895 m³;
- Water consumption at Auchan Headquarters – 3,788 m³.

None of the logistics centers are located in areas considered to be subject to water risk.

The 19 locations with water stress totaled a consumption of 135,332.5 m³, of which 3,788 m³ in the Auchan Headquarters, and the difference of 119,258.5 m³ in the 18 stores.

No water is stored within Auchan Romania's own operations.

Water extraction

Auchan Romania does not extract water within its own operations related to its main object of activity (Retail trade in non-specialized stores, with predominant sale of food, beverages and tobacco). However, extended to the scale of the value chain, water extraction is of interest upstream, within strategic suppliers.

Drained water

Auchan Romania does not use industrial water and does not carry out direct discharges or uncontrolled discharges of wastewater into rivers or seawater. The water discharged within the organization is exclusively domestic, coming from its own activities such as cleaning the premises or the Auchan gastronomy segment, among others. The discharge of this domestic water is carried out through specialized separators (depending on the source of the risk): grease separators, hydrocarbon separators or water treatment plants, in the sewerage network of local providers of such services. The quality of the discharged water complies with the discharge regulations depending on the place where it is discharged and is periodically monitored by the company, according to the rules established by the agreements or takeover contracts concluded. No non-compliances were reported on these aspects during 2024.

As can be seen from all the aspects stated above, Auchan Romania is fully involved in creating sustainable value for all stakeholders, but also in maintaining high quality standards on all levels. They are joined by strict compliance with the legislation in force, in order to protect the environment and water resources. Sustainability thus remains a central pillar of the business strategy.

However, the commitment to sustainability does not stop there. We continue to explore and implement innovative solutions that allow water resources to be managed as efficiently as possible.

At the level of Auchan Romania, the situation regarding water consumption and discharges is presented according to the table below.

2024	Unit of measurement	Quantity
Total water consumption	m ³	347,158.5
Drinking water consumption	m ³	347,158.5
Industrial water consumption	m ³	0
Total water consumption in water-risk areas, including water-stressed areas	m ³	135,332.5
Total amount of water recycled and reused	m ³	0
Total amount of water stored	m ³	0
Storage changes	m ³	N/A
Water consumption intensity (total water consumption in own operations, in m ³ per net revenue in EUR million)	m ³ (%)	Has not been evaluated yet
Additional intensity rates	m ³	N/A
Total water withdrawals	m ³	N/A
Total water discharges	m ³	N/A

Anticipated financial effects from water and marine resources-related impacts, risks and opportunities

ESRS E3-5

At Auchan Romania, we anticipate moderate financial risks (over 0.1%, but below 0.7% of turnover) related to marine resources, in the case of the sale of non-certified fish, as assessed and assessed during the double materiality process. This risk has a continuous probability and is likely to occur within any time horizon. However, we have implemented methods to avoid this type of risk (a blacklist for certain products).

No other risks or opportunities with financial effects arising from impacts and dependencies related to water resources are anticipated. The financial effects of significant risks and opportunities for Auchan Romania, in the short, medium and long term, were assessed within the double materiality process and were assessed as having high negative financial effects (risks) (over 2% but below 3%) in terms of water consumption and extraction.

However, as the first year of reporting in accordance with ESRS standards, we will assess these issues in detail in the coming period, in order to be able to quantify the possible anticipated financial effects of risks and opportunities related to water and marine resources.

Resource use and circular economy



ESRS E5

RESOURCE USE AND CIRCULAR ECONOMY

Resource use and circular economy

General disclosures

ESRS 2

At Auchan Romania, we are firmly committed to protecting the environment and society, implementing concrete measures to achieve these goals. In this regard, we have established processes to identify impacts, risks and significant (material) opportunities for the company.

We carry out constant actions to reduce the impact on the environment by optimizing its supply chain, implementing measures to promote a responsible use of resources within the circular economy and managing products with old stocks.

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

IRO 1

In order to identify and assess the impacts, risks and opportunities related to resource use and the circular economy, we organised a double materiality analysis process. This process includes the preparation of an internal workshop, through consultation with external stakeholders, some literature sources were consulted, as well as the company's risk mapping. As a result of the double materiality analysis carried out for the topic Resource use and circular economy, the subtopic Resource outputs (including waste and packaging) resulted as material (significant). The results are summarised in the table below and presented later in the following sections.



Sub-topic	Impact	Risk / Opportunity
Waste	Medium negative impact on the environment - in the case of improper management of hazardous and non-hazardous waste (including packaging waste) Continuous probability of occurrence (all time horizons) Location: Own and downstream operations	Financial risk: Inadequate management of the quantities of waste generated (fines, reputational risk with significant financial effects) Opportunity: Auchan carries out multiple actions in order to properly manage the waste generated
Outputs of resources related to products and services	Medium negative impact on the environment - in the situation of improper management of the packaging placed on the market by Auchan Romania in the sales to consumers (B2C) process and until their final disposal. Continuous probability of occurrence (all time horizons) Location: Own and downstream operations	Financial risk: Improper management of packaging placed on the market. Opportunity: Auchan carries out multiple actions in order to properly manage the packaging placed on the market

The short, medium and long-term financial effects of the significant risks and opportunities arising from the impacts associated with waste were assessed within the double materiality process and were assessed as having financial effects above 3.0% of the turnover.

For the 2024 financial year, we have included environmental indicators such as waste resulting from the company's activity in the third-party audit process.

Policies related to resource use and the circular economy

ESRS E5-1

We are dedicated to strict compliance with national legislation and compliance with the fundamental principles and values of Auchan Retail International. The group's sustainability strategy guides the business model with the aim of addressing current and future challenges in terms of the circular economy. This is crucial to the company's success and supports the vision of living better, eating healthy and continuing to protect the planet. Since 2016, as signatories of the UN Global Compact, Auchan Retail International has been committed to sustainable development, guided by a strategy with key pillars that aims at a positive and sustainable impact on society and the environment.

In 2024 we started writing the Circular Economy Policy for our company. This Policy will include the circular economy strategy, objectives, actions and how to track results. The document will also address the issue of waste, in accordance with the provisions of the ESRS standard. The deadline for finalizing this document is the end of 2025 and the Sustainability Department is responsible for the Circular Economy Policy.

Starting in 2021, Auchan Retail International launched an initiative to combat plastic pollution, by adopting a clear and structured policy in this regard. This strategic document defines the guidelines and collective actions needed to phase out plastic from the company's activities and products. The **Plastic Pollution Policy**¹⁸ aims to establish a common framework for reducing plastic pollution in all countries where the group is present. This strategic document defines the guidelines and collective actions needed to gradually eliminate plastic from the company's activities and products.

We are currently working on writing the Circular Economy Policy, but we are also carrying out our activity according to the Waste Management Procedure. It was completely rebuilt in 2024 and communicated to all Auchan stores.

The Procedure for the Management of Products with Old Stock, updated in 2024, aims to apply strict rules regarding the tracking and management of old stocks in stores (all formats), platforms and MyAuchan Petrom stations. The document is addressed to operational teams and lists clear rules for applying discounts so that products with old stocks are reduced.

Actions and resources related to resource use and the circular economy

ESRS E5-2

The company's approach focuses on integrating the "reduce - reuse - recycle" principle in as many business perimeters as possible. Within our business model, we have integrated ecodesign principles in the design part of the product assortment, especially the non-food private label. We carry out concrete actions that involve renting a certain type of products such as tools for the house and garden, reusing pallets in transport and logistics, marketing pre-loved products and upcycling projects (production of green energy from biogas or the Fashion Week & Auchan partnership). We are actively working on developing circular economy solutions and sustainable products for customers.

Sustainable projection – eco design

As of 2023, refillable packaging is used for its own cosmetics brand, Cosmia, which continued to be used in the 2024 financial year.

All plastic Christmas globes and decorations in Auchan's offer are made, starting with 2023, from recycled plastic, decreasing the use of pure plastic or recyclable plastic. The same principles were valid in 2024. At the same time, in 2024, all wooden, paper or cardboard decorations for Christmas were FSC certified. The decoration packaging is also made from sustainable materials, with 100% of the primary packaging made from recycled or FSC (Forest Stewardship Council) certified materials;

In terms of stationery, 250 products in Auchan's own-brand range contained sustainability attributes in 2024. Supplies and backpacks, a series of products from the highlighter range, school items, writing instruments have 100% FSC certified packaging, are or contain recycled plastic, and private label colored pencils are made with 20 – 65% recycled plastic. At the same time, over 70 products in the backpack range are responsibly made from recycled PET.

Also, 20 items from the luggage range (backpacks and trolleys) from Auchan Romania's own brand offer are also made of 100% recycled plastic from PET recycling.

Another important step was the total elimination of single-use plastic tableware, as early as May 2021.

As for the packaging of private label accessories in the area of electronic products, they are made without plastic, paper or cardboard, using soy ink. To support and expand these efforts, packaging for phone charging cables has been changed from plastic box to blister.

For own-brand products, in 2024 we managed to reduce the amount of plastic used in Auchan water bottles by 5.3 tons (per year) by thinning the primary packaging.

The bags used for the sale of fish, meat and fruits and vegetables in bulk are completely biodegradable. In the 2024 reporting period, an alternative for customers was introduced on the market, the reusable paper bag that does not generate an additional negative impact on the environment.

Sustainable toys

Through Auchan Romania's strategy to design sustainable toys that meet the ever-increasing demands of consumers, significant progress has been made in developing and offering such solutions in its own range of toys.

In the reporting year, around 50 sustainable products from Auchan's own-brand toy range were designed with a particular focus on reducing environmental impact. These products include wooden toys, beach toys, and plush toys with recycled content or plastic. An important achievement in our product range is the wooden toys. All these toys are FSC (Forest Stewardship Council) certified, guaranteeing that the wood used comes from responsibly managed forests.

As for the beach toys, we have integrated the use of bioplastics, innovative materials that contain 30% biological components. The range of plush toys has also been revised to be more sustainable. All plush toys are made of 100% recycled polyester. Also, the "Beaver Titi" range of plush toys is made entirely from recycled PET (except clothes).

Reducing plastic for private label products

Auchan Romania's short-term goal is for 100% of the packaging of these products to be reusable, recyclable or compostable. To achieve this goal, the entire product value chain, from production to distribution, is monitored to address plastic pollution in an integrated and efficient manner.

Thus, in the Confectionery segment, starting with March 2023 and throughout the 2024 financial year, cardboard packaging with a recyclable plastic window was implemented, replacing plastic packaging.

In the Gastronomy and Take-Away segments, compostable packaging and various types of recyclable packaging are used, which significantly contribute to reducing plastic consumption.

Responsible supply chains

Auchan Romania has strengthened, over the years, a strong and lasting relationship with local suppliers. One of our successful programs, "Auchan Supply Chains", is dedicated to close partnerships with carefully selected local producers, ensuring the quality, safety, diversity and freshness of the products. This program is designed to provide our customers with complete transparency regarding the production process, from farm to shelf. Within this program, in 2024, we have developed 98 Auchan Filiers. Of these, 4 filiers are for non-food products and the rest of 94 are for food products. Of the total food products, 90 products are developed in Romania and 4 are developed internationally.

¹⁸ <https://www.auchan-retail.com/storage/app/media/uploaded-files/Fight%20Against%20Plastic%20Pollution%20Policy%202021.pdf>

Auchan's product chains are rigorously selected and developed based on four pillars with the same level of importance:

- Consumer satisfaction: Authentic taste, Freshness, Color, Local recipes
- Environmental protection: Biodiversity, Regenerative agriculture, Reduction of water and energy consumption but also of pesticides
- Societal commitment: we ensure that all actors involved in the development of the filiers are remunerated according to the legal norms and that they respect human rights by also signing a code of ethics in this regard
- Economic sustainability: ensuring bilateral benefits and fair remuneration of local producers

Under the umbrella of the "Filiers" program, we have developed long-term partnerships with small and medium-sized local producers, providing them with a stable and predictable framework to carry out their activity. The products under the Auchan Supply Chain comply with the company's principle "We understand, measure and reduce" by:

- Limiting the use of external solutions (e.g. pesticides),
- Water use
- Carbon footprint measurement
- Preserving biodiversity
- Development of good agricultural and environmental practices
- Respecting animal welfare

Organic cotton supply chain

Internationally, more than 60% of our products, the inExtenso brand, are made of cotton fibers. As we are aware of the challenges surrounding this sector and the impact it has on people and the planet (GMOs, forced labor, poverty, water management, chemicals, opacity, price volatility, etc.) we decided to set up an Auchan Responsible Supply Chain for organic cotton, which we have been working on since September 2020.

In this way, we assure customers that remuneration practices for producers are fair and ethical, we contribute to support in the communities where our products or raw materials are manufactured and we guarantee traceability from the cotton field to our store.

Moreover, in the process of irrigating the cotton plantation, captured rainwater is used. Producers use natural fertilizers that do not harm the surrounding ecosystems, do not deplete the soil, and are not toxic to the people working on the production line. It is a guarantee of responsible agriculture, without pesticides or artificial watering, which is becoming essential for our planet nowadays.

We wanted to offer our customers a responsible, unique and different offer. We worked with our supplier partner to get us into the supply chain a long chain with 6 stages: cultivation, ginning, spinning, knitting, dyeing, fabrication. The materials are comfortable and soft and also pass all quality tests for durability, aspects confirmed and by obtaining FairTrade certification.



Eco-wash jeans

Another product on which we have focused our attention and knowledge, from our offer of sustainable products, are the InExtenso eco wash jeans. The advantages of this innovative product are multiple compared to a similar, classic product. The washing process used is an eco-friendly one, which requires much less water compared to traditional methods, extending the life of the product and reducing the need to buy new garments frequently.

The production of jeans is designed to use less energy and resources, and it is estimated that water savings can reach up to 50-80%. The type of energy used in production includes renewable sources and process optimization is continuously carried out to reduce total energy consumption. Also, less harmful chemicals are used in the manufacturing process, which helps to reduce water and soil pollution. All these measures are in accordance with internationally recognized ecological standards and are certified by entities such as: OEKO-TEX or GOTS (Global Organic Textile Standard).

Reducing plastic in stores and warehouses - CHEP Partnership²⁰

In 2024, Auchan Romania continued its partnership with CHEP. This is essential in the development of a logistics system based on the use of reusable pallets. These pallets not only reduce the need for the use of single-use plastics, but also contribute to significantly lowering the carbon emissions associated with transporting goods. The use of reusable pallets allows for more efficient resource management and waste reduction, thus protecting valuable natural resources. The logistics model developed together with CHEP, the company's long-term partner, is based on circularity and reuse, principles that are fundamental in the transition to a more sustainable economy.



Tertiary packaging from shops and warehouses

By using recyclable films for pallets used in Auchan Romania stores and warehouses across the country, the company has taken an important step towards reducing the impact of plastic on the environment. This measure is an integral part of the company's strategy to reduce plastic waste and promote environmentally friendly practices in daily operations.

Circular economy partnerships and services for consumers

In 2024, we initiated a circular economy service for Auchan customers. The rental service of tools and tools, for home and garden, is available free of charge, in selected Auchan stores. Any customer who had an active MyCLUB Auchan loyalty card could benefit from this service, and the products could be rented for a period of 24 hours, being dedicated to domestic use. From the range of available products, a selection of Kärcher vacuum cleaners has also been included.

In 2024, in all 14 stores active in this project, around 1,550 customers embraced Auchan's recirculation initiative and rented tools.

A New Life by Auchan

In 2021, Auchan Romania launched "A New Life", the first local initiative as a circular economy retailer for clothing, focused on reducing waste, reusing and recycling textiles. The project aims to transform the way consumers perceive and use textile products.

As part of this program, special areas have been set up in Auchan Romania stores, where customers can purchase textile products that have been sanitized, thus offering them a "second life". This approach not only reduces textile waste, but also encourages more responsible consumption behavior.

During the reporting period, the campaign was active in 23 Auchan Romania stores across the country. In 2024, the initiative has achieved remarkable results, with around 340,000 products sold and an impressive saving of 816 tons of CO₂.

Circular Economy Solutions for Customers

Auchan has initiated various campaigns for its customers in 2024 so that they also have their own contribution to the circular economy model. In this regard, a series of campaigns have been implemented, as follows:

- **Paper collection and recycling campaign**

In order to recycle paper waste, Auchan Romania initiated a paper collection and recycling campaign in August 2024. The types of paper accepted for recycling were as follows: notebooks, books, textbooks, office paper, magazines, newspapers, catalogues and brochures, envelopes without plastic inserts, unplasticized paper bags, provided that they were in compliant condition for recycling. The minimum amount accepted was 3 kg of waste. Thus, as a result of this campaign, we contributed to paper recycling with about 200 of our customers. Each customer who contributed to recycling received a voucher with a 10% discount on the purchase of products participating in the Campaign.

- **Recycling campaign Deposit Return System (DRS)**

DRS was officially launched in Romania starting with December 2023, and Auchan Romania started collecting packaging in April 2023. The purpose of this pre-campaign was to increase the awareness of how to recycle in the Deposit Return System among customers and continued throughout 2024. All our stores are equipped with RVM (Reverse Vending Machine) machines that ensure the automatic collection of packaging with warranty. In each Auchan store, customers can choose to recover the deposit of 0.5 LEI/piece on the Auchan loyalty card by generating a voucher in the mobile application or cash, at the cash registers and customer service.

²⁰ Commonwealth Handling Equipment Pool (CHEP) – companie ce are ca scop eficientizarea lanțului logistic al clienților săi. CHEP gestionează, transportă și furnizează peste 300 de milioane de echipamente care sunt folosite în comun și reutilizate de către fermieri, producători, distribuitori și comercianți.

²¹ <https://www.auchan.ro/stiri/auchan-a-dat-startul-campaniei-de-reciclare-a-hartiei-recicleaz-maculatura-ai-10-reducere-la-gama-de-caiete>

In addition, Auchan offers, in addition to the 0.5 LEI guarantee, a bonus of 0.1 LEI and even 0.7 LEI (at certain times of the year) for each packaging recycled at Auchan, based on the loyalty card, to encourage the recycling habit.

- **Used oil collection and recycling campaign**

In 2024, Auchan Romania continued its commitment to the circular economy through the used oil collection and recycling campaign, initiated in 2019. This initiative mobilized considerable resources and actively involved the local customer community. 42 stores (33 hypermarkets, 8 supermarkets and one MyAuchan store) were involved in the campaign. The active involvement of Auchan Romania's teams and over 360,000 participating customers led to the collection of over 430,000 liters of used oil. This prevented the contamination of 430 billion liters of water.

- **Textile collection and recycling campaign²²**

In 2024, we successfully continued our textile collection and recycling campaign.

This initiative had a significant impact on the communities in western Romania, where 12 Auchan stores actively participated in this project. The campaign was launched in October 2020 and since then has seen an increase in the volume of textiles collected and recycled. Our customers were encouraged to contribute by bringing used clothing and shoes in the specially arranged bins in the store parking lots. Once collected, these items were transported to our partner's sorting facility, where they were classified into two distinct categories.

The first category includes garments that are still usable. They are sanitized and donated later, thus offering help to people in difficulty.

The second category comprises used or damaged items, which are recycled responsibly, thus reducing the negative impact on the environment. By the end of the reporting period, 75 tonnes of textiles had been collected, which helped to avoid the production of 270 tons of CO2 equivalent.

- **Used pans recycling campaign**

Auchan Romania's tradition of collecting and recycling used pans continued in 2024. As part of this initiative, customers were encouraged to bring their old pans to the specially designed points in our stores, receiving in return a 50% discount on the Simplicity+ range of pans²³. The campaign took place between April 1 and June 15, 2024, in 40 Auchan locations (33 hypermarkets and 7 supermarkets). During this period, more than 9,200 customers benefited from significant discounts for the purchase of new pans, thus contributing to the efficient recycling of materials from used pans.

- **Collection and recycling of tumble dryers**

Between August 05 and September 29, 2024, we carried out a national campaign to collect and recycle old tumble dryers and ironing boards. This initiative took place in 33 Auchan stores across the country, with the main purpose of promoting responsible behavior among our customers, reducing waste and reintroducing component materials into the circular economy.

Auchan customers, who brought old tumble dryers or ironing boards to participating Auchan stores, were rewarded with a 30% discount voucher. This voucher, available through the MyCLUB Auchan loyalty card, was applied to the purchase of products from the Leifheit range. Almost 700 customers actively participated, by bringing old products in order to recycle components.

In addition to all the aforementioned campaigns, through a recalibration of the business model in the electronic products perimeter, Auchan decided that from 2024, at the company level, it will no longer sell mobile phones, implicitly the partnership for the sale of refurbished phones has been reconsidered.

Residual waste

In October 2024, we started a pilot project to manage biodegradable organic waste in order to transform it into biogas. Thus, 10 Auchan stores in Bucharest and Ploiesti have selectively collected biodegradable organic waste such as: vegetables, fruits, meat, dairy, grocery products, which were periodically sent with the help of our partners to an authorized station for the production of Biogas.

Between October and December 2024, we handed over a total of 228 tons of organic waste, which was transformed by anaerobic process into biogas, and later into thermal and electrical energy with the help of partners.

Waste management

Auchan Romania has an integrated and responsible approach to waste management, detailed in the Waste Management Procedure. Through this approach, the responsibilities of employees with regard to the selective collection, registration and reporting of waste are clearly established at all operational levels, from stores to headquarters. In addition, we comply with all regulations and legislative norms related to waste management, including those related to waste transport and disposal. To ensure a significant reduction in waste and full traceability throughout its life cycle, we have implemented specialized collection mechanisms. Through these mechanisms, we efficiently manage hazardous and non-hazardous waste, ensuring a minimum impact on the environment.

In accordance with the legislation in force on waste management, all types of waste generated are collected separately, depending on the type of waste and depending on the material, in containers marked with the corresponding waste code. Waste delivery documents are drawn up in accordance with the provisions of GD no. 1061/2008 on the transport of hazardous and non-hazardous waste (non-hazardous waste loading-unloading forms, hazardous waste shipment/transport forms, forms for the approval of hazardous waste transport). The company maintains the monthly waste record, drawn up in accordance with the provisions of GD no. 856/2002 on the record of waste management and for the approval of the list of waste, including hazardous waste, for each work point. Waste reporting is carried out annually, in accordance with the provisions of GEO no. 92/2021 on the waste regime, until March 15 for the previous year, in electronic format – Integrated Environmental System.

²² <https://www.auchan.ro/sustenabilitate/proiecte-de-mediu-si-economie-circulara>

²³ <https://www.auchan.ro/stiri/nuepreatarziu-recicleaza-cu-auchan-2024>

All recyclable waste is collected separately, is carefully monitored and redirected to appropriate recycling and recovery processes. As regards non-hazardous waste, rigorous measures have been implemented so that it is effectively redirected to recycling facilities. By working with specialized partners, this waste is transformed into secondary raw materials, thus helping to reduce the impact on the environment and promote a circular economy. The hazardous waste was directed to specialized disposal operations.

In all Auchan Romania locations, waste management is a well-structured process, carried out in partnership with authorized collectors to carry out waste collection, transport, recycling and/or disposal activities, in accordance with the national legislation in force.

Based on the contracts concluded with waste collectors, they are obliged to provide supporting documents confirming the amount of waste recovered or disposed of for each work point. Household waste is accounted for based on the receipts issued by the sanitation services or the invoices received.

According to the legislation on packaging and packaging waste, the company meets its annual recovery targets through organizations that implement extended producer responsibility.

Targets related to resource use and circular economy

ESRS E5-3, ESRS 2 MDR - T

Concrete targets are set for each circular economy project, and company-wide objectives will be detailed and integrated within the Circular Economy Policy.

In the **Policy to Combat Plastic Pollution**, we have established the commitments for Auchan Retail Romania in terms of the use of plastic and in the next period (2025 and 2026) we will work on updating the objectives based on the information collected from suppliers through the developed application, PackTool.

Starting with 2022, we have implemented a Waste Prevention and Reduction Program, renewed as needed, in which the following targets are mentioned:

- reducing the amount of waste generated from its own activity;
- preventing accidental pollution by strengthening operational control;
- reduction of resource consumption;
- compliance with the provisions of the environmental permits issued for each work point;
- training and raising awareness of staff on pollution prevention and ensuring the capacity to respond in emergency or risk situations;
- evaluating and selecting suppliers, taking into account the environmental aspects generated, or potentially generated, by the products and services delivered,
- maintenance and operation of technological installations, equipment, appliances and utensils, so that they operate at the designed parameters, in accordance with the technical documentation for maintenance and operation.

Resource outflows

ESRS E5-5

Within this chapter, the quantities of packaging placed on the national market and the quantities of waste generated for which we are obliged to manage in accordance with the legal provisions are reported.

Regarding packaging, in 2024 the following quantities of packaging were introduced on the national market in Romania:

Packaging material 2024	Quantity placed on the national market (tonnes)
Plastic (including PET)	4,867.8
Paper/cardboard	5,937.1
Metal	103.7
Aluminium	92.6
Glass	323.4
Wood	2,621.2

We approach waste management in an integrated and responsible way, according to the Internal Waste Management Procedure. It clearly sets out the responsibilities for the separate collection, registration and reporting of waste at all operational levels of the company's business.

To ensure a significant reduction in waste and full traceability throughout its life cycle, specialised collection mechanisms are implemented. Through these mechanisms, both hazardous and non-hazardous waste are efficiently managed, ensuring a minimum impact on the environment.

Education and awareness on proper waste management are fundamental pillars in Auchan Romania's strategy. We provide educational programs for both Auchan Romania employees and customers, promoting sustainable waste management practices. We also carry out projects designed to raise customer awareness of the importance of separate collection, and we provide clearly marked containers for this activity in all stores and at the company's headquarters.

In the reporting period* (January 1, 2024 – December 31, 2024), we generated 21,305 tons of hazardous and non-hazardous waste, of which 12,737 tons were recovered. These data reflect only the waste generated by the activity of Auchan stores, while the waste from the logistics platforms, managed separately (rented), is not included in this total.

All categories of waste generated are managed through authorized economic operators for collection and recovery/disposal, as the case may be.

The total quantities of waste generated in 2024, in shops, warehouses and offices are presented below in tons, depending on their destination All categories of waste generated are managed through authorized economic operators for collection and recovery / disposal, as the case may be:

Type of waste	Incineration	Incineration with energy recovery	Other treatment	Recycling	Storage in authorized landfills
Bulky waste (code 20 03 07)	0	6.4	0	0	0
Cardboard (code 15 01 01)	0	0	0	9,130.8	0
Glass Waste (code 15 01 07)	0	0	0	243.5	0
Metals (code: 15 01 04 / 20 01 40)	0	0	0	546.4	0
Waste Electrical and Electronic Equipment (WEEE) (code: 20 01 36)	0	0	0	399.9	0
Other types of hazardous waste (excluding WEEE) (code: 15 01 10* / 20 01 29* hazardous packaging, hazardous absorbents, detergents)	3.8	0	0	0	0
Other types of hazardous waste (including WEEE) (code: 20 01 33* / 20 01 21* / 20 01 35*)	0	0	12.2	0	0
Other types of non-hazardous waste (code 20 10 30 non-hazardous detergents; 02 02 03 SNCU; 20 01 25 used oil; 20 03 01 household)	0.3	1,042.9	0	567.9	7,502.5
Plastic (code 15 01 02)	0	0	0	855.6	0
Wood (pallets) (code 15 01 03)	0	0	0	992.5	0

Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities

ESRS E5-6

Within the double materiality analysis, the financial effects on waste management in stores were assessed as having a low financial effect. The anticipated financial effects of risks and opportunities related to resource use and the circular economy have not been assessed or quantified in detail, with 2024 being the first year of reporting under the new ESRS standards. However, their relevance and significance was noted in the double materiality analysis.

Own workforce



ESRS S1

OWN WORKFORCE

Own workforce

(working conditions, opportunities and equal treatment for all)

General disclosures

ESRS 2

At Auchan Romania, the continuous development of employees, throughout their entire collaboration with the organization, is a constant concern, a priority and a differentiator for the company as an employer. We offer equal opportunities to internal and external candidates with different demographic and professional profiles. Following our internal recruitment and nomination procedures, based on the principles of ethics, objectivity, equal opportunities, diversity and inclusion, we offer everyone the chance to access our vacancies, in response to their ambitions for professional development and in alignment with clear criteria of eligibility, suitability and training. We accompany new employees or new appointees through adapted and personalized integration processes. We periodically evaluate professional performance, based on meritocratic methodologies, reward results, detect potential and support its accelerated development. We support internal promotion, professional and geographical mobility, accompanying each employee in the elaboration of development, career and successor plans. We analyze the training and development needs, aligning the professional aspirations of employees at all levels, with the needs of our organization to remain competitive, adapted to the environment and technological progress. We cultivate a culture of constant and constructive feedback, self-development and responsibility.

The rights and responsibilities of employees, as set out in individual employment contracts and the Collective Bargaining Agreement (CBA) and in the established internal regulations, are defined for the purpose of respecting human rights and the right to work, in accordance with the principles contained in the International Bill of Human Rights and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

They are transposed into national industrial relations laws and are governed by the principles of consensually and good faith, which underpin interactions within industrial relations.

Interests and views of stakeholders

ESRS 2 SBM-2

Our workforce is one of the representative categories of stakeholders, who are directly affected by our business activities, according to the results recorded in the DMA analysis. That is why their interests, opinions and rights, including respect for human rights, inform and actively shape our strategy and business model by forming a comprehensive perspective of employees' needs. Using the Engagement and Satisfaction Barometer, we carry out an assessment of the human, social and managerial aspects of the company and monitor and measure all our actions, as well as progress towards our vision 2032. This tool is designed to support and encourage employees to freely express their opinions on the organization's human resources policies. Through SEL, we ensure that teams are listened to and monitor their commitment and involvement. Thus, our strategy and business model contribute to minimizing negative effects and maximizing positive effects on our workforce. To address these significant effects, caring for the well-being of employees guides the company's strategy.

In 2024, Auchan continued its actions to ensure a pleasant working environment and the diverse needs of employees, recognizing that their involvement and satisfaction are fundamental to lasting success. A key element of this approach is the Engagement and Satisfaction Barometer (BES), an indispensable tool for constantly assessing and monitoring employees' moods.

BES goes beyond the simple survey function, representing an essential channel through which our employees can express their points of view. Through periodic anonymous surveys, we ensure that we have a deep understanding of our team's needs and concerns.

Each survey is structured to provide a detailed and clear picture of the level of satisfaction and engagement, providing us with valuable information that allows us to take quick and effective action.

In 2024, the BES results demonstrated that we have a dedicated team that is proud of belonging to Auchan. Our employees are not only involved in the company's projects but also appreciate our continuous efforts to provide them with a safe, fair and stimulating working environment.

Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3, IRO 1

The impacts, risks and opportunities associated with one's own workforce are identified and assessed as part of the double materiality analysis process, in an internal workshop, a set of interviews with top-management, consultation with external stakeholders as well as through the consultation of the literature and are summarized in the table below and addressed in the following sections.

The actual and potential impacts on our own workforce that we identified during the dual materiality assessment are connected to Auchan's business model. In addition, these impacts contribute to the adaptation of Human Resources strategies. We also revealed the mapping of the relationship between the material risks and opportunities arising from the impact and dependencies on its own workforce and Auchan Romania's strategy and business model.

Sub-topic	Impact	Risk/Opportunity
Working conditions	<p>Small-scale negative impact: if employees' fundamental rights and freedoms are not respected, key employees may resign.</p> <p>Continuous probability of occurrence (all time horizons)</p> <p>Location: Own operations</p>	<p>The company ensures proper working conditions. The proper management of employees' rights is ensured through specific internal procedures that are properly applied. Working conditions are continuously improving.</p> <p>Moderate financial risk likely to arise in the coming years related to wages, because of indirect pressure to increase the minimum wage.</p> <p>Opportunity: negative impacts in terms of the social sphere can be mitigated by developing dedicated policies, targeting areas of interest for employees</p>
Opportunities and equal treatment for all	<p>Positive impact at the local level - there are internal policies that ensure development opportunities and equal treatment for all employees. Global risk from a financial point of view.</p> <p>Continuous probability of occurrence (all time horizons)</p> <p>Location: Own operations</p>	<p>Diversity and inclusion within teams is ensured, including people with disabilities, the company offers equal opportunities to all employees, there are non-discrimination and equal treatment policies, remuneration is similar for both women and men, and regular training courses are organized for employees.</p> <p>Significant financial risk: 5% of the group's turnover according to the laws to which the Auchan Group is subject in France</p>

The **financial effects** on Auchan in the short, medium and long term of the opportunities arising from the impacts on its workforce are assessed as being:

- low level (above 0.1% but below 0.7% of annual turnover), in terms of working conditions.
- of a significant level (above 0.7% but below 2% of turnover) in terms of opportunities and equal treatment for all and other rights related to the work of employees.

Auchan's performance has been validated by an external body or an auditor.

Policies related to own workforce

ESRS S1-1

The Universal Declaration of Human Rights sets out several standards necessary for the recognition of the inherent dignity of all human beings. Article 20 of the Romanian Constitution ratifies the universal and European treaties on human rights. As a member of the Council of Europe, Romania is obliged to comply with the European Convention on Human Rights. In the Auchan declaration, we are committed to respecting these rights and standards and contributing to their development.

Auchan Romania's activity consists of retail trade in non-specialized stores according to NACE 4711 - retail trade in non-specialized stores, with predominant sale of food, beverages and tobacco products and is carried out on the territory of Romania. Organizations in Romania assess the potential negative effects associated with their operations, including GDPR, corruption, referrals/complaints/grievances, collective bargaining, and other important social topics identified as material.

Gender and child labor or human trafficking are not a concern for employees in Romania, given the fact that no reported cases of gender discrimination, gender violence or child labor exploitation are identified, except for cases in family contexts. The Romanian Constitution provides that minors under the age of 15 cannot be employed as employees, and the exploitation and use of minors in activities that would harm their health, morality or that would endanger their life or normal development are prohibited. Currently, in Romania, there are no reports from UNICEF or other NGOs indicating the existence of cases of child labor exploitation.

The Auchan Retail Group is aware of its impact globally and in different communities and countries, firmly committed to respecting human rights and protecting the dignity of the workforce through the existence of a safe and respectful work environment.

At the level of Auchan Romania, an Internal Regulation was adopted detailing the policies and procedures related to human rights that apply throughout the activity, including at the level of the Board of Directors, including temporary and permanent employees, contractors, consultants, agencies, interns and/or candidates for job vacancies as well as within all entities in which it invests.

Among the provisions of the internal regulation are the rights and obligations of employees and the employer, as well as measures put in place to ensure health and safety at work. The rules contain clear provisions on the work ethic and integrate the principles of gender equality and equal opportunities in the workplace.

In addition, Auchan requires supply chain partners to adopt appropriate governance standards (e.g. codes of ethics and business conduct, as well as policies related to combating bribery and corruption, compliance with competition rules and sanctions, and export controls). More details about ethics in procurement processes can be found in the Governance chapter.



The Code of Ethics and Business Conduct sets the standards of conduct within Auchan and is supported by various policies across the Group. It defines the standards that all employees must meet to ensure that their work is ethical and compliant. Some areas may require consultation of more detailed materials, such as Group-level policies or procedures, for a better understanding of the requirements. In case of questions or observations regarding the Code, employees are encouraged to contact their manager, human resources department or person responsible for ethics and compliance.

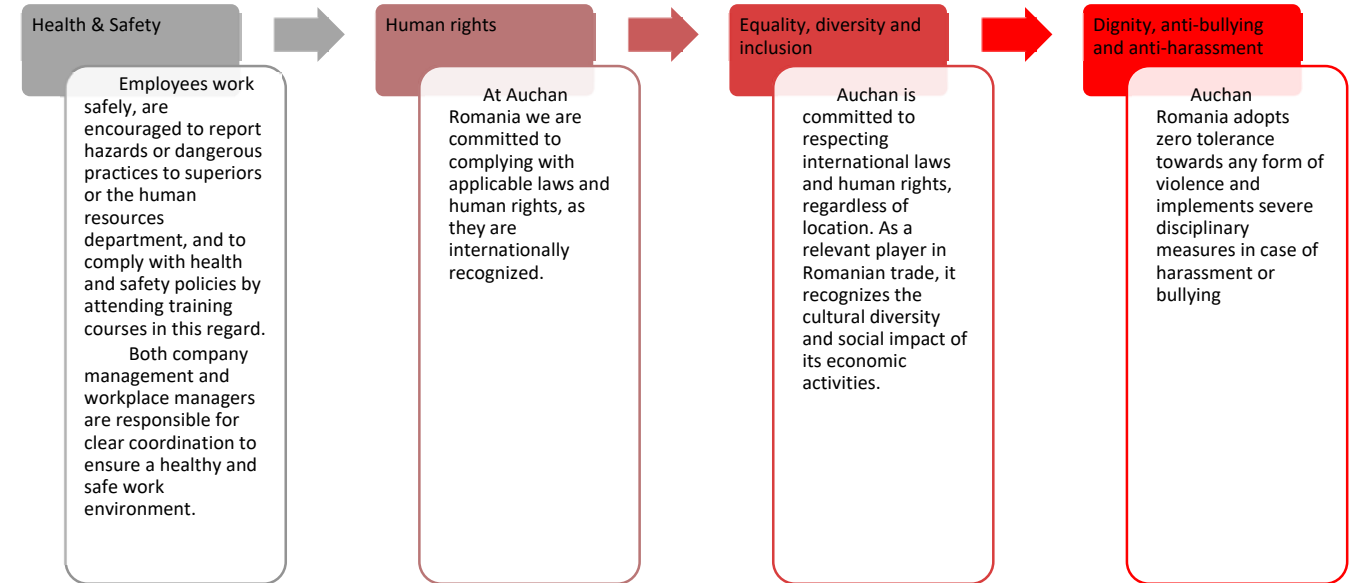
This code, implemented since 2019 and constantly improved until 2022, comprises three main directions: **the Charter of Ethics, the Code of Ethics and the Code of Business Ethics**. They are constantly updated, according to legislative changes, and are continuously strengthened and promoted annually through various compliance events. The code is valid for all members of the company, including directors, officers and employees, as well as temporary, seconded, trainee or trainee staff. The Code details and defines specific obligations for all employees.

These documents are essential to guide organizational behavior and decisions, ensuring that all members and partners of the company adhere to the same values and principles.

All these documents are accessible in digital format on the company's internal communication network, as well as in physical format at the Human Resources Department in the headquarters and in each store. This

dual availability facilitates employee and partner access to critical information, ensuring compliance and adoption of organizational values.

For Auchan Romania, health and safety at work is a basic priority when it comes to its employees, external collaborators or external visitors to the work points.



Document	Description
Ethics Charter	<i>It defines the company's core values, such as integrity, mutual respect, social responsibility, and environmental protection. It serves as a guide for all employees, setting the moral and ethical standards of the organization. It provides a frame of reference for expected behavior.</i>
Code of Ethics	<i>It provides precise guidelines on the professional behavior of employees. It addresses issues such as respect, integrity, diversity and the prevention of conflicts of interest. Set expectations for interactions between employees and business partners.</i>
Code of Business Ethics	<i>It regulates trade relations to ensure fairness, transparency and ethics. It requires business partners to adhere to the same ethical standards. It ensures that business relationships are based on trust, respect and integrity.</i>



Processes for engaging with own workers and workers' representatives about impacts

ESRS S1-2

Auchan rigorously complies with international laws and treaties regulating human rights, both internally and in its relations with its partners and collaborators. The general rights and obligations of Auchan Romania employees are stipulated in the Internal Regulations. It is relevant to all employees and sets out rules on the organization and discipline of work, as well as the rights and obligations of the employer and employees. Each employee has access to the content of the internal regulations.

To ensure that the work environment remains transparent and fair, **we introduced an Anti-Corruption Code of Conduct** in June 2022, which was sent to all employees. This document highlights the importance of integrity and clarifies the company's expectations regarding the behavior of our employees.

Also, **as of May 2021, we have implemented the SpeakUp Policy**. It provides both employees and others outside the company with a secure and anonymous way to report issues related to ethics or legal compliance. The procedure explains in detail the steps to initiate an alert and guarantees the protection of those who choose to report irregularities. All of this information is publicly available on our SpeakUp platform: <https://auchan.whispli.com/ro/speakup>.

To strengthen compliance initiatives and improve advisory and alert mechanisms, we have made a number of strategic adjustments to our governance structure. As of November 1, 2021, we have expanded the responsibilities of the Chief Economic Security Officer to include compliance. This change reinforces our commitment to integrity and security by effectively coordinating all compliance activities.

Since May 2022, a dedicated Compliance Officer has been supervising and providing guidance to our organization in terms of compliance with international and local legislation. The introduction of this position in the organizational chart underlines our ongoing commitment to fair and ethical business practices. These measures are essential to ensure that all our activities are aligned with the strictest ethical and legal standards, promoting a transparent and fair working environment.

Processes to remediate negative impacts and channels for own workers to raise concerns

ESRS S1-3

Auchan's internal regulations establish the rights and obligations of employees and the employer, including rules on respect for non-discrimination and human dignity, management of conflicts of interest, disciplinary procedures and the resolution of employee requests or complaints. This regulation is communicated to employees who sign a document to confirm that they have read the provisions.

The **Speak-up Policy** explains why it is important for employees to express their concern in good faith about possible misconduct or violations. The policy provides details on the conditions under which employees can express these concerns without fear of retaliation. Our "Speak Up" alert system is managed with maximum efficiency and professionalism. We have run extensive campaigns to ensure that all employees are well informed about this channel, giving them safety and confidence to report any irregularities.

Auchan continues its efforts to create a motivating work environment, recognizing the importance of employee engagement and satisfaction as pillars for long-term success. At the heart of this strategy is the Engagement and Satisfaction Barometer (BES), a crucial tool for constantly assessing and monitoring employees' mood.

BES works not only as a survey, but as an essential channel through which employees can freely and anonymously express their concerns and needs. Personalized periodic surveys are designed to provide a detailed picture of the level of satisfaction and engagement, providing valuable data that allows the company to act quickly and efficiently in responding to the feedback received. These initiatives underline Auchan's commitment to ensuring a positive work environment and meeting the needs of its team.

In 2024, the Engagement and Satisfaction Barometer (BES) **results highlighted that the Auchan team is dedicated and proud to be part of the company**. Employees not only feel actively involved in the company's projects but also appreciate management's continuous efforts to provide them with a safe, fair and stimulating work environment. These results underline Auchan's commitment to maintaining a positive organizational climate and responding effectively to the needs and concerns of its team.



BES 2024 Results

Engagement Index: 89%

- » **95% would recommend Auchan as a retailer**
- » **85% would recommend Auchan as an employer**
- » **94% said that, at Auchan, they can be proud of the quality of their own brands and the services offered by the company**
- » **82% believe that Auchan truly values the diversity of its employees (in terms of age, gender, origin, etc.)**
- » **89% consider that, at Auchan, they have good working and security conditions (locker rooms, break rooms, offices, adapted equipment...)**
- » **89% feel involved in the changes and projects carried out in the company**
- » **85% manage to find a good work-life balance**
- » **90% want to get involved with Auchan, to meet social and environmental challenges**

The results of BES 2024 will be the foundation for our future action plans. We aim to use this data to continue to improve the quality of life at work and to ensure that we are always actively listening to our employees. These initiatives are essential not only for the well-being of the team, but also for achieving our long-term goals, including Vision 2032.

Agora Committee: commitment to people and values

The Agora Committee is designed to ensure representation and inclusion within the organization, being structured to include representatives from each profession. The management of the committee is ensured by the Store Manager or the Director together with the Human Resources Manager and includes 8-10 collaborators selected by the commercial managers. This structure allows for the collection of a diverse range of perspectives and ideas, contributing to a dynamic and adaptable work environment. The composition of the group is partially renewed every six months, which helps to introduce new perspectives and maintain a constructive dialogue. Agora Committee meetings are held monthly and are limited to two hours to ensure efficiency and focus.

Each session begins with a tour of the store or location, giving members the opportunity to directly observe operations and better understand the context of the discussions. Subsequently, discussions and presentations on relevant topics follow. At the end of each meeting, a summary of the main points discussed, and decisions made is displayed, ensuring transparency and accessibility of information for all employees. This approach facilitates open communication and collaboration between different levels and departments of the organization. The Agora Committee and its core values are essential for ensuring an inclusive and representative work environment at Auchan. Here is a summary of the values and how they contribute to the committee's mission:

Alignment with the values of Auchan Romania and the Auchan Retail Group	All actions and decisions are aligned with the company's core values, thus ensuring consistency and integrity in organizational activities.
Listening to employees' opinions	The Committee places particular emphasis on listening to and understanding the needs and suggestions of employees, considering them essential for the progress of the organization. This practice facilitates an open and constructive dialogue, improving team morale and engagement.
Knowledge sharing	Fostering an environment where knowledge is freely shared boosts employee engagement, motivation, and accountability. Through the exchange of information and ideas, committee members can contribute to the continuous growth and innovation of the organization.

Through these efforts, the Agora Committee aims to create a climate of mutual trust and collaboration, where each member can take responsibility and actively contribute to common progress. This approach ensures that employees' voices are heard and that innovative solutions are integrated into the company's strategy.

Acting on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

ESRS S1-4

Maintaining a safe working environment is a daily priority for Auchan. In this regard, we are constantly attentive to identifying and improving processes related to workplace safety and security management. We also constantly actively promote training, awareness and engagement programs for our employees.

Equal opportunities / Opportunities and equal treatment for all:

Our human resources practices are built on coherent policies of attachment, integration, training, performance management and continuous development, aimed at cultivating a culture of excellence, constant feedback and accountability.

Our remuneration practices (salaries, bonuses, bonuses and benefits) are applied using internal and external equity analysis methodologies (with independent studies provided by external suppliers), considering the specifics of the professions, level of seniority and professional qualification, granting fair working conditions and remuneration for men and women.

Our recruitment processes have constantly evolved, starting from our strategy of attracting diverse and competent human capital, but also to offer equal chances and opportunities to all categories of candidates, regardless of their background, educational level, cultural color, gender, religion, opinions or life choices. These approaches ensure the creation of an inclusive and stimulating work environment for all employees, where they can develop professionally and personally.

Also, our processes of detection, validation and talent development for internal nominations are defined starting from the principles of fairness, objectivity and non-discrimination, using modern approaches and methods of evaluation and ensuring the transparency of nominations.

In order to ensure the objectivity, fairness and quality of the attracting, recruitment and integration processes, or internal nomination and promotion, in addition to complying with the procedures that specify the steps of the process, the methodologies, the roles and responsibilities of the actors involved, the principles of the decision-making process, etc.,

Auchan's recruitment and development departments have other lines of action underway, such as:

- Accompaniment and continuous training of both employer managers and human resources managers on issues related to fairness, objectivity, ethics and non-discrimination in recruitment and nomination processes
- All human resources managers and employer managers undergo mandatory training on ethics, fairness and non-discrimination in team management processes.
- Tracking recruitment conversion metrics, to ensure the diversity and equity of applications from different and multiple sources
- Monitoring compliance with the internal nomination principles regarding the eligibility and compatibility criteria, as well as evaluating the preparation for internal promotions or lateral changes of positions
- Establishing enrollment criteria for all training and development programs
- Offering "free" training and development resources – e-learning materials, language learning platform
- Providing visibility and transparency regarding vacancies in the organization, nationally and internationally
- Implementation of an internal grading system with eligibility criteria transversal to the functional perimeters, for access to higher managerial levels (career jumps or steps)

Working conditions:

All Auchan Romania locations are equipped with first aid medical kits and technical-sanitary materials within the validity period.

Depending on the risk factors specific to each job (potential risks in the performance of the work task and the danger of accident or occupational disease), each of the employees benefits from personal protective equipment. The norm for granting personal protective equipment is drawn up based on the risk assessment and in accordance with Government Decision No. 1048/2006.

The individual protection system to be granted to a worker is based on a risk assessment in order to identify the risks to which the worker is exposed during the performance of the work task on a regular basis. This system can be composed of personal protective equipment (types and assortments) or personal protective systems.

Before choosing personal protective equipment (PPE), the employer must assess whether the PPE they intend to use meets the necessary protection requirements. This assessment includes:

- analysis and assessment of risks that cannot be avoided by other means.
- defining the characteristics that PPE must possess to be effective against risks that cannot be avoided by other means; considering any risks that the equipment itself may create,
- comparison of the characteristics of the available PPE with the characteristics that the PPE must possess to be effective against risks that cannot be avoided by other means.

The Human Project – You Enjoy Life is our continuous journey towards employee well-being and Auchan's vision 2032

At Auchan, we believe that our success is directly linked to the well-being and involvement of our employees. That is why we have developed the Human Project – You enjoy Life, a unique initiative, created by and for our employees, which focuses on emotions and well-being at work. This project is a key component of our HR strategy and contributes to achieving our ambitious vision for 2032.

What is the ambition of the human project and why are we doing all this?

The human project aims to develop an organizational culture that supports the vision, helps us achieve our strategic priorities and, ultimately, our goals. The essential aspects of the Human Project 2.0 workshops remain: continuous listening and co-construction of bottom-up actions, which come from all members of the organization.

The Human Project is a unique project, carried out 100% through the contribution of employees who express their expectations and aspirations in a common approach. Through this project, we strengthen free expression, belonging and responsibility in defining our identity as an employer.

The 2023 edition of the Human Project focused on integrating positive emotions into the work environment, recognizing the importance of a sense of fulfillment and belonging for employees' quality of life. Over 7,000 employees participated in over 500 workshop sessions, 1,750 hours of intense collaboration as a result of which over 1,900 ideas for actions and rituals designed to improve the emotional culture within Auchan were generated. These initiatives, such as morning coffee, the tree of appreciation, outings in nature and process alignment sessions, were centralized and analyzed to outline a clear picture of the desired emotional culture centered on appreciation, respect and support. In the same direction, we continued the Auchan Moments series: Success stories and positive initiatives, a framework in which success stories and the positive initiatives implemented by the teams were shared.

The Human Project in 2024

The Human Project continued in 2024 with the monitoring of the level of implementation of the actions and rituals generated in 2023, thus reaching over 1100 unique rituals implemented.

At the same time, we continued to run the Auchan Moments podcasts with and about the people in the company, with stories about passions, jobs, personal lives and how they intertwine, building the people we work with every day.

Through all these initiatives, we are committed to keeping this culture of emotion and appreciation alive, continuously adapting to the diverse needs of our employees.



Auchan Romania - Top Employer in 2024

In 2024, Auchan Romania was recognized as a Top Employer by the independent organization Top Employers Institute in the Netherlands, the distinction consolidates our position as one of the most important employers in the country, with over 7,200 employees. This certification attests to our ongoing commitment to providing an inclusive work environment with numerous opportunities for development and promotion for our employees.

The Top Employer distinction is awarded annually following a rigorous analysis of the human resources processes, the facilities offered and the development opportunities available to employees at all levels. The assessment is based on 20 criteria structured into 6 categories, including human resource management, work environment, recruitment process, development opportunities, employee well-being, and diversity & inclusion.

Auchan Romania achieved outstanding scores in areas such as Company Values & Mission, Work Environment, Employer Branding and Sustainability Practices in Human Resources, even surpassing the performance of other locally active companies. This achievement honors and empowers us to continue investing in people and actions that support employees throughout their time in the company.

At Auchan we strongly believe that through collaboration we can successfully address challenges and offer a working environment conducive to development and to each employee.

To ensure equality in the workplace, we offer training and awareness sessions to employees and managers. These sessions focus on the importance of equality and eliminating discrimination, including training on unconscious patterns of behavior, diversity, and inclusion. Through these initiatives, we aim to create a more inclusive work environment that is more aware of the benefits of diversity.

These educational programs are designed with the goal of empowering and raising awareness among our employees and leaders about behaviors and attitudes that can perpetuate discrimination and inequality. By promoting a deeper understanding of diversity and inclusion, we ensure that every employee feels respected and valued, thus contributing to a strong and equitable organizational culture.

Our efforts to create a quality work environment, centered on employees and supporting their development, were recognized and awarded in 2024 in the **Employer Branding Awards** competition where we received two important awards:



- **Gold Trophy for Best Benefits Strategy: Advance Salary**

The GOLD recognition in the Best Benefits Strategy category was received for the benefits granted to Auchan employees, with a focus on the "advance salary" benefit, a project launched in 2023 in collaboration with BCR. The advance salary is the first digital solution of its kind in Romania, as a benefit for all over 7,000 employees in our company.

- **Gold Trophy for Best Internal Communication Strategy: Birdy by Auchan**

Birdy by Auchan is our integrated communication strategy designed to help us become a NETWORKED COMPANY, where employees are connected and always up to date with what is happening within our teams.

In conclusion, Auchan is committed to maintaining and promoting a work environment based on equality, diversity and inclusion, providing equal opportunities to all employees and candidates, and implementing educational programs to support these fundamental values.

Auchan Romania also conducts transparent personnel recruitment processes, ensuring equal opportunities for all participants, regardless of gender, nationality or age. We are committed to providing equal opportunities and fair treatment for both our current employees and those who wish to join us.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S1-5

At Auchan level, no targets have been set related to the management of significant impacts, the promotion of positive impacts or the management of significant risks and opportunities in terms of its workforce. These will be developed as part of the ESG strategy aligned with the ESRS, which will be developed between 2025 and 2026.

Characteristics of the undertaking's employees

ESRS S1-6

For over 60 years globally and 18 years in Romania, Auchan has been committed to promoting a culture of responsibility and active involvement, with a strong emphasis on creativity and innovation. This commitment is supported by the continuous encouragement of the exchange of knowledge and experiences between employees.

With an extensive network of stores across the country and a total of 7,334 employees, Auchan Romania recognizes that its success is based on the dedication and professionalism of each team member. The promise to employees, aligned with the vision of improving the quality of life, is reflected in the slogan "You enjoy life". The values of trust, openness and excellence are manifested in all the company's processes and projects, with the aim of constantly improving the employee's experience.

Auchan Romania focuses on creating a motivating and collaborative work environment, where each employee feels valued and motivated to contribute to common goals. The team is made up of professionals with diverse experience, who contribute within various departments and directions of activity and who possess solid technical and interpersonal skills.

The company respects and promotes equal opportunities, ensuring that the teams are homogeneous and balanced in terms of age groups and gender categories. This approach supports an inclusive and diverse work environment that values the contribution of each employee and contributes to the long-term success of the organization.

Employee data breakdown²⁴

An	Gen	Numărul de angajați
Reference year 2023	Women	5,018
	Men	2,371
	Others	0
	Unreported	0
	Total	7,389
Reporting year 2024	Women	5,101
	Men	2,233
	Others	0
	Unreported	0
	Total	7,334

During the reporting period, a total of 82 employees retired, representing 1.12% of the total workforce. Data on the gender distribution of retired employees were not collected during this period. We will evaluate the possibility of collecting additional gender data in the future to improve the accuracy and relevance of reporting.

Breakdown of employee data (contract types)²⁵

Year	Gender	Number of employees		
		Permanent	Temporary	Non-guaranteed hours
Reporting year 2024	Women	5,039	62	0
	Men	2,189	44	0
	Others	0	0	0
	Unreported	0	0	0
	Total	7,228	106	0

Full-time equivalent (FTE)²⁶

Year	Gender	Romania	
		Full-time	Part time
Reference year 2023	Women	4,521	497
	Men	2,177	194
	Others	0	0
	Unreported	0	0
	Total	6,698	691
Reporting year 2024	Women	4,644	457
	Men	2,056	177
	Others	0	0
	Unreported	0	0
	Total	6,700	634

For the activity of Auchan Retail Romania that is the subject of this report, the site is composed of the territory of Romania. The company's activities in other regions/countries are not considered relevant.

^{24, 25, 26} In the performed calculations regarding the total number of employees (regardless of gender, type of norm or managerial level), all persons active in the company on December 31, 2024, including persons who were to leave the company but were still active on the last day of the reporting period, were taken into account.

Collective bargaining coverage and social dialogue

ESRS S1-8

Auchan Romania has employees only on the territory of Romania, and 100% of them are subject to the only collective bargaining agreement existing at the company level.

	Romania	Total
Percentage of all its employees covered by collective agreements	100%	100%
Collective Agreements Romania	1 active collective agreement	1 active collective agreement

Diversity metrics

ESRS S1-9

Diversity issues within Auchan Romania's structures are carefully monitored and reported to the Executive and Administrative Committee. This information will be presented annually in the Sustainability Report, demonstrating management's commitment to increasing the level of diversity at the company level.

This data is essential to assess Auchan's progress in promoting a diverse and inclusive work environment. By monitoring these indicators, we ensure that we are taking concrete steps to improve diversity within the organization and create a work environment where all employees feel valued and respected.

Auchan Romania demonstrates its commitment to social responsibility and sustainability by implementing practices that promote high ethical standards and a diverse and inclusive work environment. These principles are concretely integrated into all aspects of the company's activities, from recruitment to termination of collaboration with employees.

Ethical recruitment and selection: Each stage of the recruitment process is carried out according to strict ethical standards. Employees responsible for recruitment are trained to apply the values of diversity, equal opportunities and mutual respect, ensuring a fair and inclusive process.

Termination of collaboration: Auchan respects the rights of employees by offering appropriate notice periods, according to the provisions of the Labor Code. The company ensures transparency and fairness through the collective bargaining agreement and allows employees to resign without notice if contractual obligations are not met.

Social and community impact: Auchan contributes to job creation and attracts talented employees, providing them with fair remuneration and an inclusive work environment. Through dedicated programs, the company supports young people, students, pupils, the elderly and those with disabilities, offering them job opportunities tailored to their specific needs.

These initiatives reflect Auchan's efforts to make a positive impact in the community and support the personal and professional development of its employees, thus contributing to the long-term sustainability of the company.

To support even more strongly our desire to be an inclusive employer and developer, we have built StarTalents programs, with the aim of creating nurseries, attracting diversity of profiles, training and development. Based on two fundamental principles: inclusivity and accelerated development, StarTalents programs mean:

- Partnerships with the academic and educational environment (vocational schools, high schools, universities) for dual education programs, internships, internships, trainees, internships for young people in the early stages of their careers. In 2024, 726 students completed their internships in Auchan locations, approximately 240 students were integrated into dual education programs and 20 students completed their internships. Over the last few years, Auchan has integrated by hiring over 50% of the participants in the trainee programs on entry-level positions. Thus, Auchan contributes and has a direct impact in the professional training of future generations and offers development opportunities to young people from all over the country, from different areas or backgrounds
- Employment and inclusion of people with disabilities – currently 2% of Auchan employees are people with locomotor, visual, auditory or mental disabilities. To achieve our goal of doubling this percentage in the near future, we have established partnerships with CNADR and 7 other associations and NGOs in the field

- In addition, under the StarTalents umbrella, we have carried out training and inclusion projects for people from vulnerable backgrounds and professional retraining.

During the reference year 2023, women accounted for 67% of the total workforce and men 32%. Similar proportions (70% women and 30% men) were maintained during the 2024 reporting year, even in the context of the decrease in the number of employees by 55 people. Compared to 2023, the total number of women in the company increased by 83 and the total number of men decreased by 138 people. The total percentage of female employees employed at Auchan is slightly increased in 2024 compared to the reference year 2023 (70% vs. 67%), which indicates sustained and coherent efforts on the part of the company in terms of equal opportunities.

	2023	2024
Total percentage of women employed at Auchan Romania	67%	70%
Total percentage of women on the Board of Directors	20%	20%
Total percentage of women in General Management	18%	33%



Breakdown of employee data (by gender and management level) for 2024²⁷

Number of employees				
Year	Gender	Manager	Non-manager	Total
Reporting year 2024	Women	678	4,423	5,101
	Men	454	1,779	2,233
	Others	0	0	0
	Unreported	0	0	0
	Total	1,132	6,202	7,334

Gender distribution at the level of the Directorate-General

	Numerical value	%
Age		
< 30	0	0%
30 - 50	7	78%
> 50	2	22%
Gender		
Women	3	33%
Men	6	67%
Others	0	0%
Total	9	100%

In conclusion, the annual reporting of diversity issues is a crucial tool for transparency and accountability, reflecting Auchan Romania's commitment to creating and maintaining a fair and inclusive work environment.

Distribution of employees by age groups

2024	<30 ani	30 – 50 ani	>50 ani	Total
Nr. angajați	1,042	3,507	2,785	7,334
Procent	14,21%	47,82%	37,97%	100%

Adequate wages

ESRS S1-10

The remuneration of Auchan staff is regulated in a unitary manner by the individual employment contract. Within the company, a hierarchy of functions and roles is implemented, established based on the Mercer methodology and which considers the complexity of the work, the level of qualification and professional competence specific to the position in the organizational chart.

When negotiating the individual salary, the requirements contained in the Job Description (annex to the Individual Employment Contract) are considered, but also the comparative evaluation with the average levels of income achieved in similar activities at the national level, thus resulting in a salary whose value will be established in accordance with the limits of the salary scale.

Auchan currently uses a standard Individual Employment Contract, both for employees employed for a fixed period and for those employed for an indefinite period. The Individual Employment Contract contains provisions in accordance with the national legislation applicable in the field and complies with the clauses stipulated by Order no. 2171/2022 for the approval of the framework model of the Individual Employment Contract.

Social protection

ESRS S1-11

According to internal regulations, all Auchan employees benefit from social protection at work.

All our employees have the right to maternity leave, in accordance with the legislation in force and with the provisions of the Collective Labor Agreement, applicable to all employees. In the reference year 2023, 269 of our employees benefited from parental leave (184 women and 85 men). By comparison, in the 2024 reporting year, 163 of our employees benefited from parental leave (158 women and 5 men).

²⁷ In the performed calculations regarding the total number of employees (regardless of gender, type of norm or managerial level), all persons active in the company on December 31, 2024, including persons who were to leave the company but were still active on the last day of the reporting period, were taken into account.

Employees with disabilities

ESRS S1-12

We support the inclusion of people with disabilities, but we acknowledge that most jobs at Auchan involve specific health requirements. These requirements are established to ensure the safety and efficiency of employees in accordance with applicable legal standards. The health status of the staff is checked both at the time of employment and periodically by the specialized occupational medicine service, provided by the organization.

Through these medical assessments, we ensure that each employee has an adequate state of health to cope with the professional risk factors specific to each position within Auchan. This practice not only meets legal requirements but also contributes to maintaining a safe and healthy working environment for all our employees.

The inclusion of people with disabilities is one of the priority programs within Auchan StarTalents. Auchan promotes a vision in which every individual can manifest their potential and talent, without disability being a barrier. People with disabilities bring valuable qualities such as inventiveness, patience and empathy to our teams, thus reinforcing an inclusive attitude within the company.

We are committed to doing our best to adapt workplaces, where possible, to facilitate the inclusion of people with disabilities. We are aware of the importance of diversity and inclusion and are constantly working to identify solutions that allow equal access to employment opportunities for all candidates, regardless of their disabilities. This commitment reflects our core values of respect and equality and contributes to building an inclusive and sustainable organizational culture.

As of 31.12.2024, 141 people with disabilities (65 men and 76 women) were integrated into the Auchan employee team.

2024	FEMININE	MASCULINE	TOTAL
Number of employees with disabilities	76	65	141
Total percentage of employees with disabilities	0.89%		

Training and skills development metrics

ESRS S1-13

Training and continuous development are an essential pillar of Auchan's human resources strategy, which aims to create a culture of:

- Self-development and responsibility (involvement as an active actor of the employee in the construction and follow-up of his/her Individual Development Plan)
- Continuous feedback

Auchan pays special attention to the systematic and continuous training of all employees, ensuring that they perform their job duties at standards of excellence specific to the sector of activity and their organizational role.

The company is actively involved and constantly invests in the continuous training and training of employees through current methods, adapted to the needs and specifics of the activities or the evolution of retail professions.

Following the annual Evaluation processes as well as the training and development needs analyses resulting from the organization's strategic directions and plans, Auchan Romania creates an Annual Training Plan, updates the Catalog of Training and Development Programs and accompanies the creation of Individual Development Plans (IDPs) or Career Plans. All Auchan employees are beneficiaries of training and development actions. In 2024, 8,034 employees participated in 229 training and development programs.

As part of our 'Auchan Refresh' initiative, we support the transformation and evolution of retail careers. We assess and train employees to adapt to changing roles and technologies, ensuring they can grow within their positions and maintain high performance. The Refresh programs encompass:

- Evaluation of current competencies
- Analysis of gaps between existing skills and target proficiencies
- Implementation of tailored training and development programs to meet the demands of evolving roles

In 2024, 1,217 employees from the Cash desk perimeter and 24 employees from the Fluxes perimeter went through stages of the Refresh programs of their jobs.

Auchan is dedicated to the continuous development of the skills and level of professionalism of its employees, ensuring that they benefit from all the necessary resources to excel in their fields of activity. This commitment to training and development contributes significantly to maintaining a high level of quality and professionalism in all operational aspects of the company and represents, according to BES 2024, the main lever of commitment of Auchan employees.

Training hours	
2022	103,180
2023	123,126
2024	99,454

Training and skills development measures.

Average number of training hours per employee in 2024

Men	Women	Others	Not reported
1.16	1.12	0	0

For the next reporting periods, we will document and report more detailed information on employee participation in periodic evaluation and gender-based training.

At Auchan Romania we are dedicated to creating a culture of continuous self-development, based on responsibility and continuous feedback, understanding that development means different things for each employee, who has different needs and contexts. Thus, our training and development processes are built taking into account both the needs of the organization and the needs and aspirations of each employee.

Development can be noticed on 3 levels:

- Professional / horizontal - > by expanding skills and expertise across multiple areas or types of activity
- Career/vertical - > by taking on more complex, managerial and leadership responsibilities
- Personal - > through the development of personal qualities and capabilities, such as resilience, stress management, constructive relationships, self-motivation, work-life balance management, health education and wellbeing, etc.

We aim to create an environment conducive to the development of all its employees, according to their needs and context, customizing the development plans at the level of each employee.

From the professional development perspective, at Auchan we **run over 300 training programs** of:

- Skills and competencies related to regulations, ethics and compliance (data protection, competition law, etc.)
- Strategic company topics (vision, sustainability, technological advances and digital transformation)
- Transversal skills (e.g. foreign languages, excel, digital systems and platforms, etc.)
- Transversal behavioral skills (project management, communication, feedback, conflict management, etc.)
- Jobs (Trade Manager, Buyer etc.)
- Management and leadership (team management, impact and influence, strategic thinking, etc.)

For career development and preparation for a leap to a higher level, we offer eligible employees training and development paths (learning journeys), but also other development actions such as 360 assessments, psychometric assessments, coaching and 1-on-1 meetings with development specialists.

Programs implemented and assistance provided to improve employees' skills:

- Specific professional training for the house department in which approximately 1300 people participated.
- 11 foreign language courses attended by about 500 people.
- The premium Team Management Journey and Team Leadership Journey programs where we had about 2,200 hours of training in 2024.

- Various certifications by profession in which about 3,000 people participated.
- The premium coaching program was attended by about 30 people.
- Specific negotiation program for the Product department that had approximately 500 hours of training.

For personal development and wellbeing, both individual and collective, we provide our colleagues with the platform You enjoy life, where each colleague can find:

- Wellbeing materials in different formats (infographics, articles, videos, online sports classes, etc...) - in the "Take care of yourself" section
- Feedback and mutual recognition - through the possibility of awarding personalized badges to colleagues they appreciate or recommend the development of a quality - in the section "Take care of others"
- Active CSR campaigns they can get involved in - in the "Take care of the planet" section

Thus, we support the creation and maintenance of an environment conducive to providing constructive feedback and recognition among colleagues, a pleasant and collaborative atmosphere between colleagues, the feeling of meaning and contribution to the community, as well as attention and care for one's own well-being (physical and psycho-emotional).

For employees with high development potential within the organization, we have premium training and development programs.

Key figures 2024:

- Auchan International Management - 2 participants
- EMBA Scholarship - 1 Person Ongoing Program (2023 - 2025)
- PMP/PMI Project Management Scholarship - Project Management training launch, first stage - 67 people = 938 hours of training; 2 people obtained PMP certification in 2024 and another two people in 2025 through the scholarship program
- TMJ - 33 people (2023 - 2024 cohort)
- TLJ - 45 people (2023 - 2024 cohort)



Health and safety metrics

S1-14

Prevention and protection in the field of safety and security at work is carried out within Auchan according to the laws in force at national level. The monitoring and evaluation of the measures implemented in this area is ensured with the help of competent staff. In the 2024 reporting year, approximately 16 controls of the Territorial Labor Inspectorate (ITM) were carried out at Auchan headquarters.

100% of its workforce is covered by the health and safety management system that ensures continuous monitoring of risks and the technical and organizational measures necessary to reduce and eliminate incidents associated with injuries, occupational diseases and deaths at work. Our company places great emphasis on health and safety at work, considering them fundamental to operational success and employee well-being. We are committed to identifying, assessing and preventing risks to maintain a safe and healthy work environment.

During the reporting period, we were able to significantly reduce the number of workplace accidents, which reflects the effectiveness of our health and safety measures. The number of work-related accidents decreased from 43 to 32, of which 12 were minor accidents, not involving a temporary incapacity for work, and the total number of sick leave days associated with accidents remained at 783 in 2024 as well. We have not recorded fatal accidents or occupational diseases among employees.

We continue to improve our health and safety processes by implementing strict prevention measures and promoting a culture of safety. We are constantly dedicated to creating a work environment that prioritizes the well-being of our employees, thus ensuring a safe and motivating work climate.

Compared to the reference year 2023, in the reporting year 2024, the situation regarding occupational health and safety activity evolved as follows:

Criterion	Indicator	Target set	Value	Target set for the next year
Ensuring the protection of personnel during the performance of activities within Auchan	Rate of accidents at work	No targets were set according to an internal procedure.	0.43%	0
Compliance with legal OSH requirements	Degree of compliance (%)	No targets were set according to an internal procedure.	100%	100%
	Non-conformities detected by the control bodies	No targets were set according to an internal procedure.	0	0
Fulfillment of the OSH program	Measures carried out/planned measures (%)	No targets were set according to an internal procedure.	100%	100%
Ensuring personal health	Occupational disease rate	No targets were set according to an internal procedure.	0	0
Performing actions	Degree of achievement of measures and actions on time set	No targets were set according to an internal procedure.	100%	100%
Meeting OSH objectives	Degree of achievement of objectives	No targets were set according to an internal procedure.	100%	100%
Compliance with the OSH training program	Conducting the training according to the program (no. of trainings carried out/ no. of planned trainings)	No targets were set according to an internal procedure.	100%	100%

In accordance with the provisions of Law no. 319/2006 on occupational safety and health, at all locations within Auchan Romania, as defined for the purpose of this report, hazards are identified and risks are assessed for each component of the work system, respectively, performer, workload, work means/work equipment and work environment. These assessments are available to all employees and are included in the annual training topic in the field of occupational safety and health.

In application of the provisions of Law no. 319/2006 on occupational safety and health and the Methodological Norms for the application of this law, the events produced in the labor system are immediately communicated to the interested parties, are investigated, recorded and reported in accordance with the legal provisions applicable in the field.

At Auchan Romania we place special emphasis on the safety and health of employees, recognizing the importance of a safe and healthy work environment. Even though we have not yet implemented an occupational safety management system according to the ISO 45001 standard, we are committed to the continuous improvement of our safety practices.

We have developed and implemented specific procedures to ensure that the workplace is safe, involving regular risk assessments and adapting prevention measures according to the feedback received and the results obtained. This continuous process of assessment and adjustment allows us to identify and manage the risks associated with each work position, helping to limit and, where possible, eliminate them.

Our efforts are geared towards creating a climate where safety is a priority, involving all employees in the process of maintaining and improving safety standards. This proactive approach reflects our commitment to ensuring the well-being of employees, thus contributing to a motivating and productive work environment.

Situation of work accidents at workplaces within Auchan units, between 2023 and 2024

Events	2023	2024
No. of work accidents with temporary incapacity for work (own employees)	43	20
No. of work accidents with disability (own employees)	0	0
No. of work-related accidents with death (own employees)	0	0
Total events (own employees)	43	32
No. of work-related accidents with death (contracted employees)	0	0

Unit	Accidents	Disabled accidents	Accident - death
Locations	18	0	0
Head Office	2	0	0
Total	20	0	0

Number of days lost as a result of work-related injuries and deaths due to work-related accidents, work-related diseases and deaths due to illness

Unit	Number of cases	Total number of hours lost in 2024	Absenteeism rate - days
Locations	18	4,560	570 days
Head Office	2	1,704	213 days
Total	20	0	783 days

Absenteeism rate related to incidents 2023 – 2024 / Lost time incident rate (LTIR)

	2024
Lost time incident rate (LTIR) Number of accidents x 1,000,000 / total number of hours worked in the year	0,02

Numărul de angajați instruiți în domeniul Securității și Sănătății în Muncă

	2023	2024
Competent OSH specialists and employees with specific responsibilities in the field of OSH (number of persons)	22	20
General OSH introductory trained personnel (number of persons)	1,836	579

Auchan Romania pays special attention to safety and health in the workplace, recognizing the importance of a safe and healthy work environment. An essential element of this policy is the rigorous control of the activities carried out by external collaborators. Through strict internal procedures, including the employee access procedure, we ensure that everyone who works at our sites complies with the required security standards.

Thorough assessment of workplace risks allows us to promptly identify and implement the necessary measures to limit or eliminate them. Weekly and monthly occupational health and safety reports, sent to store management and Central Services, help us maintain a clear and up-to-date picture of the safety status throughout the company.

We organize additional training for employees, focusing on the risks identified in the workplace and the necessary preventive measures. In addition, to raise awareness of workplace hazards, we implement various awareness

programs, detailed in the ESRS S3 Education, Health and Environmental Activities chapter. These initiatives reflect our commitment to ensuring the well-being of employees and creating a motivating and productive work environment.

Auchan Romania places special emphasis on the health and well-being of its employees, treating these aspects with the utmost seriousness. The company ensures optimal working conditions and offers continuous medical surveillance, adapted to the diverse needs of employees. Occupational health services are essential for maintaining a safe and healthy working environment. These services include constant monitoring of employees' health, with a focus on data privacy and the preparation of detailed medical reports. With the help of reports, we identify the current state of health of employees and recommend specific measures for the protection of employees, including pregnant employees, people with disabilities and those with various medical conditions.

An important aspect related to the prevention of occupational diseases at work is the permanent surveillance of workers' health according to the legal provisions. To comply with the legal provisions, Auchan Romania has provided the workers' health surveillance service, by signing a contract for the provision of services at national level, during 2024.

Auchan Romania has implemented a detailed and transparent employee consultation system, with the aim of effectively identifying and addressing issues related to occupational health and safety. A central element of this system is represented by the Occupational Health and Safety Committees, organized at the level of each work point. These committees operate in accordance with the legislation in force, thus ensuring compliance with national and international standards. Through these committees, employees could be informed and to express their concerns and contribute to the improvement of working conditions.

Auchan adopts an integrated and continuous approach to employee training in the field of occupational health and safety, ensuring that each team member has the necessary knowledge and tools to carry out their work safely. The training policy is diversified and adapted to the specific needs of each job. Upon hiring, each new team member benefits from general introductory training, organized by a representative of the Prevention and Protection Service. This training complies with the highest standards and ensures the safety of each worker, adequate information on the activity within the company, the general risks and the measures adopted to ensure a safe workplace within the Company.

In addition to general introductory training, each worker receives specific on-the-job training by the designated job manager. This training aims to inform the worker based on an OSH theme prepared by the Prevention and Protection Service, including the risks specific to the workplace, as well as the preventive measures and activities necessary to ensure safety at work.

To maintain a constant level of knowledge and awareness, Auchan organizes periodic training according to a schedule established by the Prevention and Protection Service. These periodic training courses are intended to refresh employees' knowledge, ensuring that they remain informed about legislative changes or new risks identified in the workplace. In the event of legislative changes or the emergence of new risks, additional training is organized to address these emerging issues.

To promote safety and health at work, awareness events such as Compliance Week are organized annually within the Company at national level, during which information and prevention materials are presented. This proactive approach reflects Auchan's commitment to ensuring the well-being of employees and creating a safe and motivating work environment.

Work-life balance metrics

ESRS S1-15

Auchan aims to remain a top employer, attracting and retaining valuable specialists through an extensive benefits package. In addition to offering a competitive salary, the company allocates dedicated budgets annually to develop and adapt benefits that meet the various needs of employees. These benefits are available to all employees, regardless of location²⁸, and are presented in the following image:

According to Vision 2032, from July 2023, a new benefit designed to support employees' purchasing power has been implemented: a monthly 5% discount voucher for purchases made in Auchan stores, on auchan.ro or in the Auchan app. The value of this voucher varies depending on the purchases made in the previous month, with a maximum ceiling of 3000 lei. The 5% discount is in addition to all other advantages, discounts, bonuses or loyalty points offered through the MyClub Auchan program. This benefit was granted throughout the 2024 reporting year.

Starting with November 2023, Auchan Romania, in partnership with BCR, launched the "Advance Salary", a unique benefit that allows employees to instantly access up to 50% of the salary for the days worked, providing them with financial flexibility and protection against unexpected challenges.

In addition, Auchan is dedicated to supporting the work-life balance of its employees, and parental leave plays a central role in this commitment. The company recognizes the importance of supporting the family and gender equality by offering parental leave on equal terms for women and men. Over the past year, a significant number of employees have benefited from this essential right, reflecting Auchan's commitment to an inclusive and equitable work environment.

²⁸ Except for Bookster services which are only valid at the headquarters (HQ)

PRIME

- Primă de vacanță: între 50% și 100% din salariu, în funcție de vechimea în companie.
- Prime de progres, în funcție de rezultatele companiei.
- Remuneratie Variabilă Individuală pentru funcții de conducere.
- Primă de Pește și de Crăciun.
- Cadou de Crăciun pentru copii.
- Primă de fidelitate.
- Simbol aniversar pentru ziua de naștere.
- Ajutor pentru căsătorie.
- Ajutor pentru nașterea fiecărui copil.
- Indemnizație pentru pensionare - pentru pensionare anticipată, limită de vârstă, pentru invaliditate gradul I sau II.
- Ajutor pentru decesul unei rude.

ZILE LIBERE PLĂTITE

- Ziua de naștere a angajatului
- Activități de voluntariat
- Căsătorie angajatului
- Căsătorie copilului
- Nașterea copiilor
- Decesul rudelor
- Donatori de sânge
- La schimbarea locului de muncă în cadrul companiei, cu mutarea domiciliului în altă localitate

CONCEDIU DE ODIHNĂ PLĂTIT

- Între 23-29 de zile lucrătoare, în funcție de vechimea în companie.

ALTE BENEFICII

- Tichete de masă în valoare de 40 lei/zi.
- Salariu în avans (acces instant) la nevoie.
- Sporuri avantajoase pentru zile lucrătoare sâmbătă, duminică, de noapte, de sărbători legale sau suplimentar, între 20% și 200%.
- Procent fix, lunar de reducere la cumpărături.
- Asigurare privată de sănătate și stomatologică pentru angajați, inclusiv ședinte de consiliere psihologică (găuri preferențiale pentru membrii de familie la asigurarea privată de sănătate).
- Asigurare de viață și de accident.
- Prețuri preferențiale la produse și servicii ale firmelor partenere (World Class, Lento, Theme Hotel, Qosmo, MedLife).
- Decontare aparate speciale de corecție (ochelari de vedere, lentile de contact) pentru colegii care utilizează pe o durată semnificativă a timpului de lucru echipamente cu ecrane de vizualizare.
- Acces în platforma de well-being "Te bucuri de viață".



Through internal regulation, employees are entitled to paid days off for special family events or for other situations, as follows:

- the employee's marriage – 5 days;
- marriage of a child of the employee – 2 days;
- birth of a child – 5 days + 10 days if the child's father has attended a childcare course;
- death of spouse, child, parents, in-laws – 3 days;
- death of grandparents, brothers, sisters – 3 days;
- death of the spouse's grandparents - 2 days
- blood donors – 2 days at the first donation, then 1 day;
- changing the job within the same company, with moving the domicile to another locality – 5 days;
- for volunteering activities - 2 days;
- for the employee's birthday - 1 day;
- 30 days of unpaid leave for the preparation and defense of the diploma thesis in higher education.

In the following reporting periods, we will document and report more detailed information about employees who are entitled to receive family leave, based on gender.

Compensation metrics (pay gap and total compensation)

ESRS S1-16

The individual salary is established based on the salary scales applicable at the level of each position / position. The salary scale takes into account the complexity of the work, the degree of qualification and the professional skills specific to the position, as well as a comparative evaluation of the average levels of income achieved in similar activities at national level.

Auchan focuses its human resources strategy on employee satisfaction, considering it essential for organizational success. The company's remuneration policy is designed to motivate professional development and stimulate positive behaviors, thus contributing to the consolidation of an attractive employer brand. **The structure of the remuneration package is diversified and includes:**

1. Fixed component: The basic salary provides financial stability to employees, being correlated with the position and responsibilities of each one.
2. Variable component: Bonuses and bonuses are directly related to individual and team performance,

with the aim of encouraging the achievement and exceeding of set goals.

3. Other financial and non-financial components: Additional benefits, such as health and life insurance and personal and professional development programs, the number of days of leave, contribute to the overall well-being of employees and ensure work-life balance.

At Auchan, employee evaluation is based on several essential criteria:

- Performance and results: The ability to achieve and exceed set goals.
- Contribution and involvement: The degree of active participation in achieving the company's results, as well as the passion and responsibility demonstrated.
- Professionalism: High standards of work and autonomy in activity.

In the spirit of transparency, Auchan publishes the ratio between the total annual compensation of the highest paid person and the median annual compensation for all employees (excluding the highest paid person), which is 25%. This practice reflects the company's commitment to fairness and transparency in its remuneration policy.

Gender	Average remuneration	Gender pay gap (%)
Feminine	7.41	-18%
Masculine	8.74	15%

The ratio of total annual compensation for the highest paid employee to the total median annual compensation for all employees

24.67

Contextual information

In the tables above, the values are represented in euros. On the first two lines we reflect the average hourly remuneration for women and men in euros.

The percentage of the difference in remuneration between the genders was determined by mathematical calculation as the ratio between the difference between the two values and the value of the deduction (the first term of the operation).

	2024
The ratio of total annual compensation for the highest-paid employee to the total median annual compensation for all employees (excluding the highest-paid employee)	25%

Incidents, complaints and severe human rights impacts

ESRS S1-17

Equal opportunities and equal treatment among our employees are basic pillars of the way we carry out our current activities, which is why discrimination based on gender, religion, nationality, age, sexual orientation, disability or political affiliation is also firmly prohibited in Auchan Romania.

	2024
Number of incidents of human rights violations	4
Number of employee complaints about human rights	7
Number of employee complaints about OSH	0

In our human rights monitoring, we have detected a few minor incidents. Although we always treat them with the utmost care and responsibility, these have proven to be insignificant and without impact. We are constantly dedicated to protecting human rights and promoting transparency, which is why we choose to openly present the number complaints and minor incidents related to these rights.

Workers in the value chain



ESRS S2

WORKERS IN THE VALUE CHAIN

Workers in the value chain

(working conditions, equal treatment and opportunities for all)

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

We strive to build trusting and lasting relationships with our partners and collaborators, based on ethics and social responsibility.

Auchan Romania firmly assumes the responsibility to protect the environment and society, implementing concrete measures to support these objectives. In our procurement practices, the "Code of Business Ethics" is an essential component, being mandatorily signed by each business partner. This crucial document includes strict clauses on the prohibition of child labor, the prevention of forced labor, the provision of fair remuneration practices, the promotion of anti-discrimination and anti-corruption, and the protection of natural resources.

Our relationships with suppliers are based exclusively on formal contracts, which are renegotiated annually to maintain high standards of responsibility and ethics.

To continue this path, in 2022 we initiated a process by which we require all our providers of services and indirectly purchased products to obtain Ecovadis certification. By the end of the reporting period, **133 suppliers had been assessed to obtain this certification, out of 176 eligible suppliers**, demonstrating compliance with international social and environmental responsibility standards.

Suppliers of exclusive Auchan products: own brand and supply chains, as well as local suppliers are verified through quality and social audit missions, according to the Auchan procedure at group level.

Through these measures, Auchan Romania ensures compliance with quality, ethical and environmental standards, promoting a culture of sustainability and responsibility throughout the value chain. This continuous approach allows us to build trusting and lasting relationships with our partners, having a positive impact on both society and the environment.

Auchan Retail is committed to complying with the United Nations (UN) Guiding Principles on Business and Human Rights, as well as the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

The Code of Business Ethics applies to all permanent, temporary or seconded employees of their suppliers and subcontractors. Suppliers are required to inform employees about the provisions of the code and develop similar policies to ensure legal and ethical compliance in their own supply chains.

Auchan Romania applies a strict anti-bribery and anti-corruption policy with its suppliers, regardless of their relations with government officials, public authorities or individuals in the private sector. By accepting the Code of Business Ethics, suppliers undertake to:

- Comply with applicable anti-bribery and anti-corruption laws and regulations.
- Maintain zero tolerance for bribery, corruption, or fraud.
- Prevent unethical business practices.
- Comply with applicable competition laws.
- Communicate transparently, appropriately, and prudently.

Our suppliers must ensure that their employees do not offer, promise, grant or request any benefits to Auchan Romania employees to ensure orders or preferential treatment in commercial transactions. In addition, Auchan Retail has clear rules regarding giving and receiving gifts. Hospitality, including those given or received during local holidays, should be symbolic and not influence business decisions. We expect our suppliers to follow the same rules, especially when representing Auchan Romania in interactions with third parties. The interests and points of view of the workers in the value chain are usually identified following internal consultations with suppliers, and their analysis is mainly carried out by Auchan Romania's suppliers. This process involves several essential steps to ensure that workers' feedback and needs are properly understood and integrated into the company's strategy.

Sub-topic	Impact	Risk / Opportunity
Working conditions	Large-scale negative impact if the rights of suppliers' employees in terms of working conditions are not respected. Particularly relevant for non-EU providers. Continuous probability of occurrence (all time horizons) Location: Value chain (upstream)	Significant financial risk: 5% of the turnover according to the laws to which Auchan Retail is subject, of which Auchan Romania is a part. It can occur at any time, given the complexity of the value chain. Relevant to cases of forced labor, working conditions for migrants or child labor. Significant reputational risk associated.
Opportunities and equal treatment for all	Positive impact on a medium scale as Auchan positively impacts the development and opportunities offered by its suppliers through the multiple, diverse and positive collaborations it establishes with its partners. Auchan is a sales platform for distributors and partners. Continuous probability of occurrence (all time horizons) Location: Value chain (upstream)	Respect for the civil and political rights of workers in the value chain are assessed in the contracting process. Therefore, a minimal financial risk with a low probability of occurrence has been identified over the next 5-10 years. Indirect reputational risk Opportunity: Auchan may integrate into its collaboration policies conditions according to which all its suppliers are committed to respecting human rights in relation to their employees.

The impacts, risks and opportunities associated with value chain workers are identified and assessed as part of the dual materiality analysis process, in an internal workshop, as well as by consulting Top Management representatives, external stakeholders as well as other sources of literature, summarized in the table below and addressed in the following sections.

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on suppliers' employees are assessed as moderate (over 0.1% but below 0.7% of annual turnover), within the double materiality analysis process, in terms of suppliers' working conditions and opportunities and equal treatment for all

For the 2024 financial year, Auchan Romania's performance has been validated by an independent auditor.

Policies related to value chain workers

ESRS S2-1

Auchan carries out the procurement processes according to the legislation in force and most of the suppliers are local (from Romania), except for some purchases that are made from EU countries, and from outside the EU. Auchan has additionally developed an internal supplier evaluation procedure based on rigorous criteria, based on the Auchan Retail international checklist, with the role of minimizing risks and promoting ESG principles in the procurement processes carried out. Auchan also complies with the requirements to be met according to the minimum social criteria assessed in Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council (the "Taxonomy Regulation"). The evaluation procedure involves questioning suppliers about cases of non-compliance and/or non-compliance with human rights legislation, working conditions, access to opportunities, non-discrimination, harassment in the workplace or the privacy of their employees.

No cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the ILO Declaration on Fundamental Principles and Rights at Work have been reported in Auchan's activities or in its upstream and downstream value chain.

In the value chain there are a number of suppliers of products and services for Auchan in Romania. Article 20 of the Romanian Constitution ratifies the universal and European treaties on human rights. Organizations in Romania assess the potential negative effects associated with their operations, including GDPR, corruption, referrals/complaints/grievances, collective bargaining, and other important social topics identified as material.

Generally, in Romania, forced labor is not practiced and does not create a major area of concern in terms of work practices. Cases of gender discrimination, gender violence or labor exploitation of minors have not been identified or reported in the Romanian labor market. Such cases of gender discrimination, gender-based violence or labour exploitation of minors have not been identified and reported, except for cases in family contexts. The Romanian Constitution provides that minors under the age of 15 cannot be employed as employees, and the exploitation and use of minors in activities that would harm their health, morality or that would endanger their life or normal development are prohibited. Currently, in Romania, there are no reports from UNICEF or other NGOs indicating the existence of cases of child labour (except for cases isolated from family contexts).

To a small extent, there are Auchan suppliers from other European countries in the value chain for products and/or services, each of which has commitments on respect for human rights, OSH policies, etc. The suppliers' commitments are communicated and can be found on their web pages. In addition, through its specialized internal structures, Auchan Romania periodically carries out compliance audit actions at suppliers who have a significant exposure to quality, environmental, occupational health and safety risks.

The workplace accident prevention policy is complied with by applying strict legislation, aligned with EU requirements and guidelines.

At the level of Auchan Romania there are specific policies aimed at eliminating discrimination, including harassment, promoting equal opportunities and other ways of promoting diversity.

Strict legislation applies, aligned with EU requirements and guidelines.

Processes for engaging with value chain workers about impacts

ESRS S2-2

Auchan follows a materiality analysis process, in which the risks and opportunities related to the suppliers in the value chain and their employees are assessed.

Under the umbrella of the "Filiers" program, we have developed long-term partnerships with small and medium-sized local producers, providing them with a stable and predictable framework to carry out their activity. Through the development of the "Filiers" program, in the long term, in partnership with producers in Romania, we support the community in adopting a healthy and balanced lifestyle. We promoted local products from local producers and farmers, providing customers with information about the benefits of these products and suggesting creative ways of consuming.

We have also developed a long-term partnership with CHEP (Commonwealth Handling Equipment Pool) based on the use of reusable pallets. The logistics model developed together with CHEP is based on circularity and reuse, fundamental principles in the transition to a more sustainable economy. CHEP aims to streamline its customers' supply chain: it manages, transports and supplies more than 300 million pieces of equipment that are shared and reused by farmers, manufacturers, distributors and traders.

Processes to remediate negative impacts and channels for value chain workers to raise concerns

ESRS S2-3

Auchan's complaints policy as well as the related channels are applicable and available, including to workers in the value chain, being presented as part of the Governance Chapter. Through these channels, consultation takes place directly with value chain workers. All complaints are considered for resolution, the perspectives of value chain workers inform decisions aimed at managing actual and potential impacts. The audit process of management systems at supplier level facilitates the implementation of the necessary measures.

The SpeakUp policy is intended to provide employees, suppliers, partners and other interested people with a safe and confidential channel for reporting ethics issues or violations of legal norms. This initiative is designed to encourage transparency and accountability within the company, clearly detailing the process for reporting concerns and guaranteeing the protection of those who choose to communicate them. Full information about the procedure is publicly available on the dedicated SpeakUp platform, outlining the company's commitment to integrity and compliance: <https://auchan.whispli.com/ro/>

[speakup](#).

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

ESRS S2-4

No serious human rights issues and incidents were identified or reported by Auchan Romania's value chain workers or non-compliance with working conditions, treatment of suppliers' employees or their confidentiality.

As part of the Due Diligence processes, we carry out annually for our national partners and suppliers, we assess crucial issues such as child labor and forced labor.

We also conduct audits at regular intervals, once every 3 years, for own-brand products and annually for suppliers in the supply chain. During the reporting period, we conducted **8 such audits**. As a result of these assessments, we have not identified any actual or potential negative social impacts among our suppliers or throughout the supply chain.

Auchan establishes qualitative and objective criteria for choosing suppliers and providers of various services. The criteria are based on the performance of suppliers and their compliance with the values and rules of ethics and sustainable development, while complying with the legislation in force. Among the fundamental elements in the choice of suppliers are, for example, the prohibition of forced labor or child labor and the fight against corruption.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S2-5

No targets have been set related to the management of significant adverse impacts, the promotion of positive impacts and the management of significant risks and opportunities. They will be developed as an integral part of Auchan Retail's ESG sustainability strategy between 2024 and 2026.



*Affected
communities*



ESRS S3

AFFECTED COMMUNITIES

Affected communities

(economic, social and cultural rights – under the additional sub-theme: education, health and environmental activities)

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

Regarding collaboration processes with consumers and end users on impacts, Auchan aims to comply with legal requirements and those specified in the regulatory documents issued by the authorities. Consultations with the local community take place during the process of obtaining regulatory approvals. Public debates held as part of the regulatory approval procedures are attended by community members regardless of gender, age, etc. All observations are taken into account in the decision-making process related to obtaining authorizations.

The communities that are only marginally affected by Auchan's operations are:

- those who live or work near Auchan Romania locations
- more distant communities
- online visitor communities

These groups may be affected by activities carried out at physical locations and on virtual platforms. Communities located within the group's supply chain areas, as well as other indigenous populations outside of Romania, are not considered to be significantly impacted by Auchan's local operations.

In the 2024 reporting year, we continued to strengthen our commitment to local communities by supporting numerous social projects and solidarity campaigns.

The social impact of these initiatives was significant, reflected in the support of **82 social projects and total**

donations amounting to **4.671.079 RON Lei** (equivalent to 939.080,2 EUR²⁹). This amount resulted from the annual budget allocated to community and CSR project investments, corporate tax incentives via Form D177, and an additional 750.000 Lei granted by the Auchan Foundation to support social projects.

Auchan Retail takes an active role in corporate social responsibility (CSR) and focuses on creating a positive impact on communities. The four key strategic directions for our sustainable development are:

1. **Education for healthy eating:** Promoting healthy eating can have a significant impact on public health by reducing nutrition-related diseases and improving quality of life.
2. **Environmental protection:** Environmental protection initiatives help conserve natural resources and reduce pollution, contributing to a healthier and more sustainable ecosystem.
3. **Food waste reduction:** By reducing food waste,

resources are conserved and the environmental impact is minimized, while also supporting the nutritional needs of communities.

4. **Support for vulnerable communities:** Providing support to vulnerable communities is essential to ensure access to resources and equal opportunities, helping to reduce social inequalities.

The interests and perspectives of affected communities are also gathered through additional consultations with the communities in which the Auchan Group operates, and these are analyzed as part of the materiality assessment process.

The impacts, risks, and opportunities associated with potentially affected communities are identified and evaluated as part of the double materiality assessment process, during an internal workshop, through consultation with external stakeholders, as well as by reviewing other literature sources, which are summarized in the table below and addressed in the following sections.

Sub-topic	Impact	Risk/Opportunity
Civil and political rights of the communities in which we operate	Positive impact through Auchan's actions in the areas of education, health, and environmental activities (as an additional sub-topic) Ongoing likelihood of occurrence (across all time horizons) Location: Own operations (communities in which we operate)	Opportunity: Economic, educational, and cultural support for local producers from the communities in which we operate

Customer needs are closely monitored by Auchan Retail, focusing on the quality of services and products offered, website navigation experience, as well as the quality and efficiency of customer support services. Auchan's activities prioritize the needs of the customer and potential customer community, ensuring compliance with partnerships with stakeholders. Transparency and ethical rules are promoted, helping to build a lasting relationship of trust with the community.

The short, medium, and long-term **financial effects** on Auchan Romania of the significant risks and opportunities arising from community impacts are assessed as moderate (above 0.7% but below 2% of annual turnover), as part of the double materiality assessment process.

Auchan Romania's performance for the 2024 reporting year was validated by an independent auditor.

²⁹ the calculation was made using the euro exchange rate available on December 31, 2024: 4.9741 lei.

Policies related to affected communities

ESRS S3-1

We are committed to promoting community well-being through initiatives that are both responsible and rooted in solidarity, aligning with the United Nations Sustainable Development Goals to support these directions. A key element of our sustainability strategy is represented by our "Social and Societal Commitments." This pillar aims to actively engage both our company and our employees, fostering an organizational culture of sustainability and social responsibility.

No cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the ILO Declaration on Fundamental Principles and Rights at Work have been reported as a result of Auchan Romania's activities or within its upstream and downstream value chain.

It is noted that there is no indigenous population in Romania, which is the geographical scope covered by this report.

During the reference and reporting periods, Auchan Romania recorded no instances of human rights violations within the communities where it operates.

Processes for engaging with affected communities about impacts

ESRS S3-2

First of all, regarding collaboration processes with affected communities, Auchan ensures compliance with the legal requirements for obtaining regulatory approvals from the authorities of each country in which it operates, including Romania.

In addition, for the 2024 financial year, Auchan Romania implemented a materiality analysis process, which integrated previously collected results regarding the perceptions of communities with which the company interacts in its activities, with a focus on sustainability issues relevant to them. Each stakeholder assessed the level and nature of the positive or negative impact, whether environmental, social, or governance-related, linked to the company's operations. This is also how Auchan Romania evaluates the effectiveness of its collaboration with affected communities. These consultations are conducted at intervals of no more than three years, or more frequently if necessary.

There is no indigenous population in Romania, which is the geographical area relevant for this report.

We believe that an improved life means more than providing quality products. Therefore, we establish genuine connections with the communities in which we operate and aim to create valuable experiences that bring joy and enhance people's lives. We actively participate in local projects and initiatives that deliver tangible benefits to residents, thus contributing to a more united and prosperous community

Auchan Romania is a member of the following:

- The Romanian Association of Large Retail Networks (**AMRCR**)
- The Retailers' Environmental Association
- The French Chamber of Commerce and Industry in Romania (**CCIFER**)
- Concordia Employers' Confederation
- The Federation of Food Banks in Romania (**FBAR**)
- Foreign Investors Council (**FIG**)

Processes to remediate negative impacts and channels for affected communities to raise concerns

ESRS S3-3

As a socially responsible organization, Auchan assumes responsibility for remedying any negative impacts on the communities in which it operates, should such impacts occur. Auchan Romania has implemented various procedures to ensure the remediation or cooperation in the remediation of negative impacts on affected communities. The company provides specific channels for these communities, including grievance mechanisms, allowing them to express concerns and address any situations that may arise. At Auchan Romania, there is a procedure in place for handling incidents reported by customers, designed to establish the rules for receiving, registering, and resolving requests, as well as for communicating responses.

Auchan ensures that potentially affected communities are informed about its procedures, which reflect legal provisions, enabling them to express their concerns or needs and engage in the resolution process. Auchan also reviews the way complaints are handled for the purpose of preparing the Administrators' Report.

Details regarding the channels through which affected communities can express concerns are provided in Chapter ESRS G1 – Business Conduct. The main channel is the SpeakUp platform, available on the website www.auchan.ro. For all received reports, analysis/investigation actions are carried out, and corrective measures are implemented. Communities are subsequently informed, if applicable, about the actions taken for remediation.

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 those actions

ESRS S3-4

Regarding the adoption of measures to address significant impacts on affected communities, as well as Auchan Romania's approaches to managing significant risks and pursuing significant opportunities related to these communities, and the effectiveness of such actions, the company ensures compliance with legal requirements for obtaining regulatory approvals from the authorities.

Through our collaborations and alliances with various national and international networks and organizations, we foster a collaborative working environment that promotes innovation and the development of sustainable solutions. We are actively involved in applying best practices and staying up to date with the latest trends and innovations in our field. In this way, we make a significant contribution to the progress and continuous improvement of the sector in which we operate. Social commitments are one of the four pillars of our sustainability strategy. To turn these commitments into reality, we focus on concrete and measurable actions.

In the reference year 2023 and the reporting year 2024, no serious issues or incidents related to human rights were reported within the communities surrounding Auchan Romania's sites. No significant negative (social or cultural) impacts on communities were identified. Due to the nature of its activities, Auchan has a medium-scale positive impact on communities, including job creation in the areas where it operates and the implementation of various social projects to support local needs.

Support for professional reintegration

The “SuperStart in Retail: Towards an Independent Life” program is aimed at vulnerable women and young people, with the goal of providing them with concrete opportunities for professional reintegration and personal development. The project was launched in 2024 with the recruitment of at least 20 candidates, who participated in intensive training by the end of the year. Out of these, 10 individuals will be selected for employment at Auchan Romania following the training period. The program also includes a four-month monitoring and support phase to help new employees overcome potential difficulties in the workplace and in their personal lives.

This program is supported by Auchan and represents an important step in the mission of both the company and its partner NGO, Touched Romania, to support the social and economic inclusion of vulnerable groups, thereby contributing to reducing unemployment.

Auchan Trainee

In a constantly changing world, the transition from academic life to professional life is a challenge for many young graduates. To address this difficulty, we launched the Auchan Trainee program, designed to support young people in finding their first job after completing higher education and in developing a solid career.

The program offers young people from local communities a real opportunity to start a career relevant to their studies, providing well-paid jobs and a flexible schedule that allows them to continue their education while developing practical skills.

Young participants who join our teams have the chance to learn directly from experienced professionals, in a safe and supportive work environment that fosters professional growth. Throughout the program, participants gradually take on greater responsibilities and face complex situations that help them build their competencies and prepare for leadership roles.

Auchan Dual Education Program

Through the Auchan Dual Education Program, we are redefining the concept of vocational education for young people in Romania. This program, part of the Star Talents initiative, aims to prepare students for the labor market through a comprehensive educational experience that harmoniously and effectively combines theory with practice. Young participants have the opportunity to undergo a three-year training cycle based on the principles of modern apprenticeship, benefiting from solid theoretical education and practical sessions in a real work environment.



This approach provides them with the knowledge and skills they need, as well as the values and attitudes that enable them to become active and responsible citizens, ready to contribute to the development of society.

A key aspect of the program is the partnership with numerous educational institutions across the country, ensuring a robust and diverse educational framework. Each participant receives a monthly scholarship, allowing them to focus on their studies and practical training without financial concerns, while also having access to a personalized career development plan.

Internships & Academic Partnerships

Through strategic partnerships with universities across the country, Auchan Romania contributes to the development of future leaders and retail specialists. In 2024, we collaborated with 16 universities to facilitate access to quality educational resources and to share industry best practices. Our Internship and Trainee programs provide students and graduates with a strong foundation for their careers through hands-on learning from industry experts, mentorship, and access to valuable professional networks.

Our activities include participation in events such as the FIA Food Fest in Suceava, promotion of the Internship and Trainee programs at Transilvania University of Braşov, participation in the Job Fair at the University of Bucharest, and the HUB-UCv event at the University of Craiova.

Responsible/Sustainable Products

At Auchan Romania, we take on a broader role than simply selling food products—we actively promote healthy eating and provide valuable nutritional information to positively influence the lives of our customers. We believe that education is the foundation of a balanced diet, and we take pride in investing in educating both our customers and employees to create a meaningful impact in the community.

We are continuously working to become a trusted partner for our customers on their journey toward a healthy lifestyle by offering accessible and relevant information on smart food choices. Within the company, employees benefit from regular training sessions and workshops to improve their knowledge of healthy eating.

During the reporting period, we continued to organize campaigns that promote healthy eating, such as BIOjoi, which highlights organic products on social media, the Zero Waste Program, which educates on reducing food waste and leftover management, and initiatives promoting healthy recipes, including vegan and sugar-free options.

Through the Auchan Supply Chains, we promote local products that we closely monitor from seed to shelf, providing customers with information about their benefits.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S3-5

Auchan Romania has not yet established performance indicators or targets related to the management of significant negative impacts, the promotion of positive impacts, or the management of significant risks and opportunities. These will be defined as part of the sustainability strategy for the 2025–2027 period.

Additional Sub-sub-topic – Education, health, and environmental activities

Interests and views of stakeholders

SBM-2, SBM-3, IRO-1

We work together with partners, customers, and employees to support various groups of people, thereby taking into account the interests of all affected communities. We promote environmental protection, healthy eating, food waste reduction, and provide social assistance through our initiatives. We believe that the future of modern retail belongs to those who adapt their business model to integrate sustainability into their operations. The Auchan Romania team follows a clear strategy that guides us toward progress in key areas, both at the organizational level and in terms of our impact on the environment, society, and business practices.

Our employees support the company's projects and become true ambassadors of change, contributing to the creation of an organizational culture focused on social responsibility and environmental protection. Many of the initiatives are supported by the direct involvement of our colleagues in stores and support departments, with support for social causes being an important component of the Auchan Romania employee experience through the Personal Sustainability Program. This program brings together employees and customers to engage them in a broad action of transformation, motivation, and shared inspiration.



The program encourages employees to actively participate in projects that support local communities and to become a source of inspiration for those who want to promote responsible behavior.

Employees and customers thus have the opportunity to get actively involved and contribute to the transformation of their communities. Through the Personal Sustainability Program, we provide a suitable framework for joining forces in various actions aimed at reducing the effects of climate issues, food waste, and excessive plastic use. Auchan offers employees and customers numerous opportunities to act responsibly, such as projects focused on food waste reduction, the collection and recycling of used cooking oil, aluminum cans, and clothing. Additionally, the company's goal is to offer customers the possibility to participate in various projects within the Personal Sustainability Program.

Policies related to affected communities

ESRS S3-1

Our Personal Sustainability Program (PSP) is a key pillar of our Corporate Social Responsibility (CSR) strategy, offering employees the opportunity to contribute to addressing societal needs through sustainable actions.

Through PSP, employees are given the chance to dedicate time to causes they choose to support, and Auchan Romania assists them in carrying out these actions even during working hours. Auchan Romania employees benefit from an additional day off for blood donation and two days for volunteering activities. These initiatives are included in the Collective Labor Agreement and reflect our strong commitment to sustainable development and social responsibility.

We also participate in social projects that support Romanian students in continuing their studies and help young people from disadvantaged groups enter the labor market by providing the necessary support to build a better future.

No cases of non-compliance with the UN Guiding Principles on Business and Human Rights or the ILO Declaration on Fundamental Principles and Rights at Work have been reported as a result of Auchan Romania's activities or within its upstream or downstream value chain. It is also noted that there is no indigenous population in Romania within the scope of this report.

During the reference and reporting period, Auchan Romania recorded no cases of violations of the civil and political rights of the communities in which it operates.



Processes for engaging with affected communities about impacts

ESRS S3-2

Regarding the processes of collaboration with affected communities, Auchan ensures compliance with the legal requirements for obtaining regulatory approvals from the authorities.

Additionally, for the 2024 financial year, Auchan Romania implemented a materiality analysis process, integrating previously collected results concerning the perceptions of the communities the group interacts with in its activities, with a focus on sustainability aspects relevant to them. Each stakeholder assessed the level and nature of the positive or negative impact—whether environmental, social, or governance-related, associated with the company's operations. This is also how Auchan Romania evaluates the effectiveness of its collaboration with affected communities. The frequency of these consultations is at intervals of no more than three years, or more frequently, if necessary.

There is no indigenous population in Romania, which represents the relevant geographic area for this report.

Processes to remediate negative impacts and channels for affected communities to raise concerns

ESRS S3-3

As a socially responsible organization, Auchan assumes responsibility for taking remedial action in the event of negative impacts on the communities in which it operates. Auchan Romania has implemented various procedures to ensure the remediation or cooperation in addressing negative impacts on affected communities. The company has made specific channels available to these communities, including grievance mechanisms, allowing them to voice their concerns and to address any issues that may arise.

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 those actions

ESRS S3-4

Through our collaborations and partnerships with various national and international networks and organizations, we foster a collaborative working environment that promotes innovation and the development of sustainable solutions. We are actively involved in applying best practices and staying up to date with the latest trends and innovations in our field. In doing so, we make a significant contribution to the progress and continuous improvement of the sector in which we operate. Social commitments represent one of the four pillars of our sustainability strategy. To turn our commitments into reality, we focus on concrete and measurable actions.

In 2024, our colleagues actively participated in company-organized initiatives as well as individual efforts through their Personal Sustainability Programs (PSP). **In the previous year, we recorded 8,800 such individual activities carried out by employees within the PSP framework.** These activities include volunteering in company-organized events (presented below), as well as participation in events organized by other organizations.

Some of the most significant social projects carried out and/or supported by Auchan in 2024 include:

Promoting Healthy Eating and Reducing Food Waste

Through our partnership with the Federation of Food Banks, we continued to **donate food** to people in need and raise funds to facilitate access to food for vulnerable individuals.

In the first 12 months since implementation, over 500,000 lei were collected in the donation boxes placed near the checkout counters in all Auchan stores by generous customers. Additionally, Auchan matched the collected amount by donating another 500,000 lei and providing a refrigerated van for the collection and distribution of donated products to the partner NGO.

Auchan stores participated in the national food collection campaign held during Easter and Christmas. **Together with our customers, we donated over 52 tons of food during the 6-day campaign** (22 tons during the 3 Easter collection days and 30 tons during the 3 Christmas collection days of non-perishable goods).

Another project supporting the company's mission to promote healthy eating and reduce food waste during the reporting period was the fundraising campaign **"Titi the Beaver,"** who took on a new role last year—as a chef.

The goal of the 2024 campaign was to provide hot meals for the beneficiaries of the "Ana și copiii" Association in Bucharest. From each sale of the responsibly made Titi the Chef plush beaver, produced from recyclable PET bottles, Auchan donated 7.5 lei to the association. As a result, by the end of the campaign, we enabled the provision of 15,000 hot meals to 200 children under the care of the "Ana și copiii" Association.

During the 2024 reporting period, the 7th edition of the national educational program Sărbătoarea Gustului (The Celebration of Taste) took place under the motto **"Good for Taste, Good for Health, Good for the Planet!"**, organized by the Celebration of Taste Association and funded by the Auchan Foundation with over €80,000. This program, aimed at teaching younger generations the principles of healthy eating and responsible habits, supports teachers by providing educational materials for the optional school module "Healthy eating and a healthy lifestyle," included in the school curriculum. The 7th edition of Sărbătoarea Gustului, supported by the Ministry of Education, was conducted in 6,000 primary and secondary schools from October 16, 2023, to June 21, 2024, targeting third-grade students.



The national tour of interactive workshops **"Taste Lessons,"** part of the Sărbătoarea Gustului program, was held in 50 schools across major cities in Romania, with 159 interactive workshops involving nearly 4,000 third-grade students. Under the guidance of Daniel Dobre, chef and personal development trainer, children learned how to eat a varied diet and how to recognize quality food stimulating their creative and critical thinking, a key cognitive skill for their harmonious development.

Social Solidarity

Auchan Romania joined the mission of Habitat for Humanity Romania, acting as a main partner in the **New Homes** Moinești, Bacău project. Thus, in 2024, we funded the construction of two homes for two families in need (from Bacău and Iași). One of the most powerful aspects of this partnership was the direct involvement of Auchan Romania employees in the volunteer activities organized by Habitat for Humanity Romania. Between May and September 2024, 120 Auchan Romania employees dedicated approximately 1,000 hours on Habitat for Humanity construction sites in Iași, Bacău, and Bucharest. These volunteers worked side by side with Habitat teams, contributing to the rehabilitation and construction of homes for partner families and other beneficiaries.

Environmental Activities and Projects

Throughout 2024, we contributed to the well-being of Romania's current and future residents by **planting 50,000 trees in southern Romania**, with the help and support of the "Adopt a Tree" association."

- In the spring, together with 110 Auchan volunteers, we planted over 2,800 oak, tamarisk, ash, and elm saplings in the localities of Căscioarele (Călărași County) and Crucea (Constanța County), the latter being a vegetation-poor area, prone to erosion and with a low afforestation rate.
- In the autumn, through the efforts of 40 employee volunteers from the Auchan Craiova store and 150 residents of Făurești and Craiova, as well as students from schools and high schools in both towns, we planted 6,000 saplings in Făurești, Vâlcea County. Combating desertification in the Oltenia region is a necessary measure and a fight against land degradation, extreme weather events, drought, and poor harvests — which is why we planted an additional 40,200 saplings using mechanized systems, covering a total area of 10 hectares.



These actions complement the 20 tree-planting initiatives carried out in 18 counties across Romania in 2017, when Auchan Romania planted 100,000 trees as part of the Mobilizatron campaign. This effort resulted in over 20 hectares of new forest added to Romania's landscape.

During the reporting period, we supported the launch of the **"CROP - Center for Resources for People and Planet"** program, created by Ateliere Fără Frontiere, as strategic partners. CROP is a project aimed at educating young people about environmental protection, organic farming, and the circular economy. This partnership successfully exemplifies collaboration for a common goal, thanks to sharing the same vision of a sustainable future with our partners.

Through this project, children and their families in Romania benefit from valuable resources and hands-on experiences, learning how we can live in harmony with nature and how we can protect it. Last but not least, volunteers from partner companies have been actively involved in developing the infrastructure and conducting educational activities for CROP.

The year 2024 marked Auchan's involvement as the main sustainability partner and supporter of the circular economy in two major events with a significant impact on communities in Romania: Bucharest Fashion Week and the Climate Change Summit.

- At **Bucharest Fashion Week 2024**, five renowned Romanian designers presented two upcycled outfits each, created with pieces selected from the "A New Life" section of Auchan stores. The creations were exhibited for two days at Galateca in Bucharest in a specially designed installation. Later, the installation was displayed in three Auchan stores across the country to raise awareness among the Romanian population about the environmental impact of the textile industry. At the end of the tour, the outfits reinterpreted by the five designers were auctioned, and the funds raised from this auction were donated to support a social cause.
- In 2024, Auchan was the strategic sustainability partner of the **Climate Change Summit**, demonstrating a strong commitment to limiting the impact of climate change on the environment. Through participation in the event's discussions, we provided expertise regarding the need for integrating sustainable transition within the retail industry, the role of companies in the supply chain in combating climate change and shared the company's best practices in this field. For example, integrating clear climate objectives in every segment of the business

strategy aimed at leading the organization towards achieving decarbonization targets. This involvement and participation in the summit allowed us to connect with industry leaders, share the best practices, and strengthen our reputation as a responsible company. Our support contributed to increasing the visibility of the summit and promoting innovative solutions for a greener future. We consider this partnership a key element in our collaboration with stakeholders, inviting and involving our employees, customers, and partners in contributing to sustainable development goals.

Auchan's involvement in these prestigious events stems from its ongoing ambition to protect the environment through sustainable, ethical actions and more responsible consumption.

In 2024, Auchan Romania and the **Sustainability Academy** signed a partnership to develop sustainability courses specifically tailored for supply chains in the retail industry. The commitment of both organizations to developing and promoting these educational modules aimed to achieve objectives such as reducing food waste, lowering the carbon footprint throughout the production, distribution, and retail chain, developing a network of local producers and partners, and fostering the circular economy.

With the support of the Sustainability Academy, 15 experts and entrepreneurs from the industry contributed to the development of educational materials and case studies that have already generated—and will continue to generate in the years to come—knowledge transfer across all components of the retail ecosystem. The partnership also included a grant program to encourage the over 13,000 registered SMEs to make meaningful changes with a positive impact. The partnership between Auchan Romania and the Sustainability Academy is part of the 2030 Climate Plan, through the "Partners for Decarbonization" Program, which aims to decarbonize operations and products in collaboration with suppliers.

Supporting Youth Education in Romania

During the reporting period, Auchan joined the EduAct Association to support education and the development of local communities by providing access to quality education through the **"Heroes of the Future"** program. This initiative targets primary education, aiming to prevent school dropout through both formal and non-formal educational activities. These activities are designed to enhance children's thinking skills, vocabulary, abilities, and self-confidence—ultimately cultivating their motivation to

continue their studies. The activities were carried out in the multifunctional center built by EduAct within the school in the village of Dorobanțu, with financial support of 100,000 RON from Auchan, alongside contributions from other companies that joined the project.

The high dropout rate between 8th and 9th grade is due to the challenges of continuing high school education for children in vulnerable communities. As a response to this need, in 2024, Auchan joined the "Ready for High School" program implemented by World Vision Romania. This program aims to prevent school dropout by providing the necessary support to help 235 students successfully complete their high school studies.

As part of the program, Auchan committed to supporting 20 students from rural areas who come from vulnerable backgrounds and lack the financial resources, but who are determined to attend high school. The company is assisting them throughout their educational journey, giving them a real chance at a better future.

Entrepreneurship

During the reporting period, Auchan provided funding to the LEADERS Foundation to support the **"Leaders School"** scholarship program, aimed at talented young people from the local community. This initiative seeks to support youth who have demonstrated outstanding achievements in various trades by offering them opportunities for professional and personal development, thereby contributing to improving the quality of the workforce and the economic growth of the community. Scholarships were granted to young people aged between 20 and 25 who had shown exceptional performance in their respective fields. Selection criteria included academic achievement, practical skills, involvement in community projects, and potential to contribute to societal development. The scholarships allowed recipients to continue their studies, attend specialization courses, and develop practical skills. These young people acquired valuable knowledge and competencies that will help them integrate more easily into the labor market and contribute to the economic development of their community.

Investing in education and youth development is essential to building a sustainable future. By supporting future generations, we contribute to the creation of a more equitable, prosperous, and resilient society. This initiative is an integral part of our corporate social responsibility policy, which includes a commitment to investing in youth education and development.

Another project supported by Auchan in the previous year was the second edition of the **"Entrepreneurial Education Marathon,"** a large-scale initiative led by CONAF, dedicated to developing the entrepreneurial skills of high school students in Romania. The main objective of this initiative was to educate and inspire young high school students in the field of entrepreneurship by providing practical knowledge and support to help them develop business ideas and build a successful entrepreneurial future. They learned how to develop a business plan, manage financial resources, and promote their products and services.

Over 12,000 students from more than 130 high schools across over 20 counties in the country benefited from the entrepreneurial education sessions conducted through this project. More than 150 entrepreneurs, including representatives from our company, actively participated as mentors during the sessions, sharing their experiences and offering practical advice to students. The project also included semi-finals of a business plan competition held in several counties, giving young people the opportunity to present their ideas in front of business community juries.

By supporting entrepreneurial education, we contribute to creating a generation of young entrepreneurs who will help drive the economic development of local communities. This initiative aligns with our commitment to investing in youth education and development, forming a key component of our corporate social responsibility strategy and our contribution to the sustainable economic development of the communities in which we operate.

The implementation of these projects was made possible by strong external partnerships developed over time, enabling us to address societal challenges with long-term commitment. We rely on the continuity and recurrence of our campaigns — with each year, we better understand the specific needs of our communities and adjust our projects to meet those needs, ensuring they remain aligned with our strategy.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S3-5

Auchan Romania has not yet established performance indicators or targets related to managing significant negative impacts, promoting positive impacts, or addressing significant risks and opportunities. These will be defined as part of the sustainability strategy for the 2025–2027 period.

*Consumers and
end users*



ESRS S4

CONSUMERS AND END USERS

Consumers and end users

Interests and views of stakeholders

SBM 2, SBM3, IRO 1

The company's consumers and/or end users are presented in the stakeholder map under the "customers" category and are represented by individuals and legal entities that purchase the company's products and services.

The interests of Auchan Romania's customers vary depending on various aspects, including personal experiences, general perception of the institution and the services offered, as well as individual expectations. Essentially, the interests and points of view of the clients can be summarized as follows:

- **Efficiency and quality:** Auchan Romania's customers want to purchase quality products that comply with the label.
- **Transparency and fairness:** Customers want clear and transparent information about the composition of the products, the ingredients used, as well as offers and prices. They expect Auchan to act fairly and impartially in its relationship with all partners, without favoritism or discriminatory practices.

- **Accessibility and ease of use:** Customers want affordable products and services. They expect to find the products and services they are looking for, and the latter to be easy to access and use, through accessible, interactive and adaptable platforms/applications, allowing users to easily interact with Auchan.
- **Quality and safety assurance:** Many customers are concerned about the quality and safety of the products purchased. They expect Auchan to follow the principles of supplier selection policies and impose strict safety and emissions standards along the value chain, thus helping to protect the environment.
- **Efficient information and support services:** Customers appreciate the availability of effective information and support services, which provide prompt answers and appropriate solutions to their questions and needs. They expect professional assistance and guidance from Auchan Romania staff.

The company's strategy and business model are defined so that the impacts on consumers and end users are positive in the long term, contributing to the development of society. Auchan Romania aims to properly manage the risks and opportunities arising from the interaction with customers.

The impacts, risks and opportunities associated with consumers and end-users are identified and assessed as part of the double materiality analysis process, in an internal workshop, as well as by consulting other sources of literature. These are summarized in the table below and covered in the following sections.

Sub-topic	Impact	Risk / Opportunity
Impacts related to information	Moderate negative impact on the destination of the products marketed, which includes a wide range of products, including products that require a greater need for information. Probability of occurrence in the short term. Location: Value chain (downstream)	Moderate reputational and financial risk , with an increased probability of occurrence in the very short term (in less than 1 year), enhanced by the nature of the products that include food supplements, dermato-cosmetics, treatments, dangerous substances. Physical risk: control over the entire value chain
Personal safety (including physical safety)	Moderate negative impact on the destination of the products marketed, which are aimed at all age groups and require a greater need for information. Continuous probability of occurrence (all time horizons) Location: Value chain (downstream)	Limited reputational and financial risk , with little possibility of occurrence in the next 5-10 years. Physical risk: associated with safety and hygiene in the processing of predominantly food products in the value chain
Social inclusion	Positive impact generated by the company's efforts to offer accessible products to all categories of buyers Continuous probability of occurrence (all time horizons) Location: Value chain (downstream)	Opportunity: Auchan offers facilities to people with disabilities (shopping assistance) and families (designated parking spaces), complies with the law of cash registers intended for pregnant women and adults accompanied by children up to 5 years old. In addition, Auchan aims to develop a wide range of products accessible to all categories of buyers and to ensure the safety of access to food for the population.

The financial effects on Auchan in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are assessed as being:

- significant level (between 0.7% and 2% of turnover) for the sub-topic "information-related impacts"
- significant level (between 0.7% and 2% of annual turnover) in the case of the sub-topic 'personal safety' and
- moderate level (between 0.1% and 0.7% of turnover) under the sub-theme 'Social inclusion'. The evaluation was carried out within the process of double materiality analysis.

Auchan's performance has been validated by an external body or an auditor.

Policies related to consumers and end-users

ESRS S4-1

According to legal obligations, Auchan Romania processes personal data in the context of offering services specific to the field of activity. The company respects its customers' right to privacy, freedom of expression and access to quality information. At Auchan level, a personal data processing policy has been developed, and the persons whose data are processed receive an information note in this regard.

Auchan Romania processes the personal data of customers who consent to the processing of data for marketing purposes, such as: name, surname, e-mail address, telephone number, date of birth, physical address as well as other information about the history of purchases made in Auchan.

Auchan Romania is aware of the importance of personal data concerning employees, customers and online visitors and is committed to protecting their confidentiality and security and guarantees that personal data is processed in good faith, in accordance with the provisions of Regulation no. (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive no. 95/46/EC (GDPR), as well as in compliance with the legal requirements provided by Law no. 190/2018 on GDPR enforcement measures.

The data subjects whose personal data are processed by Auchan are mainly the company's customers.

The categories of personal data processed are:

- website user data: <https://www.Auchan.ro/>
- data relating to users of MyCLUB Auchan and MyBUSINESS CLUB Auchan loyalty cards;
- data relating to its own employees;
- data relating to contact persons, representatives or employees of partners or of legal and natural persons with whom Auchan carries out activities on the basis of an existing contract between the parties or on the basis of legal obligations (such as: partners, representatives in the value chain);
- data regarding individuals who contact Auchan through the support sections of the website/email or by phone.

For the reference financial year 2023 and for the reporting financial year 2024, there are no reported cases of infringement of the rights of consumer and end-user communities (customers).

The processing of personal data, at the level of Auchan, is carried out for the following purposes:

- for the fulfillment of Auchan's legal obligations in the field of retail trade, with the predominant sale of food, beverages and tobacco products, respectively for the provision of services specific to Auchan Retail;
- for reasons of commercial interest, when there is no legal obligation, such as for the transmission of news related to the product range;
- to improve the services offered to customers, natural or legal persons;
- for the training and evaluation of its own staff;
- to respond to data subjects to their message via the website;
- for financial management: making payments, issuing invoices, financial reports, etc.;
- for the defense of a right in justice.

The duration of data storage is, as the case may be:

- for **customers' personal data** and for purposes related to the services offered, personal data will be stored for the duration **necessary to provide the requested services** and in accordance with the legal obligations provided by the applicable legislation, including those related to the archiving of documents (National Archives Law);
- the data regarding video surveillance to ensure the security of goods and persons will be stored **for a period of 30 calendar days**, respectively in accordance with the grounds provided by the legislation in force.
- for **personal data transmitted via the Contact Form or by e-mail**, the retention period is **3 years from the last correspondence with the data subject**, after which they will be deleted by specific procedures or until the moment when the person exercises his or her right to erasure (right to be forgotten) or the right to object, communicated on Auchan's e-mail address;
- for **the audio recordings of telephone conversations** with the persons calling the telephone numbers published on the websites of the entities of the Auchan group, **the retention period is 3 years;**
- for **personal data used in the framework of the contracts concluded with Auchan**, the retention period is **in accordance with the existing legislation in the tax field** or taking into account the general limitation period of **3 years**, established by the Civil Code.

All personal information that we process at Auchan Romania is stored on secure servers, within Auchan data centers and can be accessed by its own staff designated for this purpose, only on the basis of their job duties.

Processes for engaging with consumers and end-users about impacts

ESRS S4-2

Regarding the processes of collaboration with consumers and end users regarding impacts, Auchan considers compliance with the legal requirements and the requirements mentioned in the regulatory acts issued by the authorities. Consultations with the local community take place at the time of the procedure for obtaining regulatory acts. The public debates within the procedures for obtaining regulatory acts are attended by members of the community regardless of gender, age, etc. All comments are taken into account in decisions in authorisation procedures.

In terms of interaction with customers, after each visit to stores or online purchase, but also after interaction with the Auchan Contact Center/ one of our representatives in stores, the customer may receive an invitation to complete a satisfaction survey. These surveys are intended to evaluate the shopping experience or interaction with the Contact Center representatives, respectively. Last but not least, customers are also asked about the extent to which they appreciate receiving answers or solving requests, but also if they needed additional help after interactions.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

ESRS S4-3

In terms of the processes for remediation of negative impacts and the channels through which consumers and end users can express their concerns, Auchan Romania considers compliance with legal requirements. Auchan provides its customers with multiple ways to collect feedback from online platforms, such as: chat on the official auchan.ro website, dedicated email addresses and contact forms, as well as Call Center services and in-store support. Thus, we offer various ways to obtain customer feedback to keep the dialogue open.

Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

ESRS S4-4

In the reference year 2023 and the reporting year 2024, no serious GDPR issues and incidents were reported. No significant negative impacts (economic, social) on consumers and end-users have been identified.

By the nature of its activities, Auchan Romania has a medium-scale positive impact on consumers that consists of marketing qualitative and competitive services on a large scale.

From a consumer and employee safety perspective, all physical security teams have gone through various trainings and transformational processes to ensure a safe environment within stores, shopping arcades, warehouses, and headquarters. Also, in 2024, investments were made in new technologies to support the work of security teams in the ultimate interest of consumers.

Outside the reporting period (December 2023), an incident occurred in the service yard of the Auchan Iulius Mall hypermarket in Cluj-Napoca, Romania. The Auchan team quickly intervened to protect the exterior wall of the building, limiting the penetration of fire inside and managing to remove part of the pallets from the path of the fire by placing other empty pallets in the affected area. With this intervention, the expansion to other pallets with goods was limited. According to the information, the fire was caused by external persons and occurred following the launch of fireworks from the parking lot of the shopping center towards the store's service yard.

Thanks to the intervention of Auchan teams on the spot, as well as military firefighters, no injuries were reported, the damage was limited and it was completely extinguished in a few hours.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S4-5

Auchan has not set targets related to the management of significant negative impacts, the promotion of positive impacts and the management of significant risks and opportunities in terms of consumers and end-users of the group's services. However, all complaints received from customers are handled by the Customer Service team both in the physical stores and in the Headquarters, and Contact Center. The response time is continuously monitored, being established according to various criteria such as: the type of message sent by the customer, the severity of the reported case, the impact on customers, etc. Effectiveness is also measured both from the customer's perspective and internally, as operational efficiency in customer relations.



Business Conduct



ESRS G1

BUSINESS CONDUCT

Business Conduct

The role of the administrative, supervisory and management bodies

ESRS 2 GOV-1

At Auchan Romania we manage the business with a deep sense of responsibility and ethics, taking into account the interests of the company, the community and the impact on the environment. The principles of corporate governance are fundamental for maintaining transparency, integrity and compliance with applicable legal values and regulations. Decisions and representation within the company are guided by values and a commitment to acting responsibly. The well-structured corporate governance system ensures compliance with the governance rules implemented at the level of Auchan Retail International, allowing the right actions to be directed, effective risk management and responsible use of resources. The directors of the Executive Board, reporting to the Chief Executive Officer, are responsible for ensuring a sound operational framework and effective control in order to achieve the objectives in a sustainable manner.

They take all necessary measures to implement and comply with the relevant legislative provisions for the areas they coordinate and supervise.

The Board of Directors and the executive management (the General Manager and the Members of the Executive Committee) have a key role in implementing strategies, achieving objectives and managing risks. The General Manager, who has been delegating representation duties, is responsible for managing the company's day-to-day operations, ensuring their optimal performance.

The management of the company is carried out by the Board of Directors, which is composed of 5 members in the reporting year 2024:

- Dominique Andre Henri Ducoux, Chairman of the Board of Directors
- David Nicolas Mulliez, Member of the Board of Directors
- Solange Rico Rodrigues Farinha, Member of the Board of Directors
- Pierre Paul Buchsenschutz, Member of the Board of Directors
- Jean Denis Deweine, Member of the Board of Directors



Description of the processes to identify and assess material impacts, risks and opportunities

IRO-1

Impact, risks and opportunities are identified and assessed through a dual materiality analysis, involving internal consultations and other sources.

Sub-topic	Impact	Risk / Opportunity
Organizational culture	Moderate positive impact in terms of the development of a fair and healthy organizational culture and the development of the company's Code of Ethics. Continuous probability of occurrence (all time horizons) Location: own operations with effects on the entire value chain	Opportunity: Continuing to effectively manage internal issues and ensuring fair remuneration, as well as ensuring working conditions, helps prevent sensitive situations in one's own operations. Variable financial risk generated by potential compliance costs.
Whistleblower protection	Small-scale negative impact if legal regulations are not complied with (Law no. 361.2022 on the protection of whistleblowers in the public interest). Continuous probability of occurrence (all time horizons) Localization: own and upstream operations	The risks generated by non-compliance with the legislation as well as reputational risks that can lead to the loss of customers and suppliers. Opportunity: the company can develop and integrate values and measures that have a positive impact and are well received by the Romanian society.
Animal welfare	Positive impact by accessing certified, organic, high-quality sources, in which animal husbandry is done according to the regulations in force Negative impact generated by the risk of a complete replacement of the stock that would endanger food safety for certain categories of consumers. Continuous probability of occurrence (all time horizons) Location: upstream	Physical and financial risk: The total phase out of products with food codes indicating more precarious conditions for animals is a financial risk for Auchan and its customers (food accessibility risk) Opportunity: Further development of the catalog of options with bio, ecological alternatives, from sources that respect the welfare of animals throughout life.

Sub-topic	Impact	Risk / Opportunity
Managing supplier relationships, including payment practices	Moderate potential negative impact if internal procedures in relation to suppliers are not followed, including if payments are not made in a timely manner. Continuous probability of occurrence (all time horizons) Localization: own and upstream operations	Potential reputational risks can lead to the loss of relationships with suppliers. Potential financial risk to profitability. However, Auchan has a wide range of collaborators. Physical risk: control over the entire value chain
Corruption and bribery(economic security + AML)	Moderate negative impact if internal codes and procedures on corruption and bribery, including economic security and AML, are not followed. Continuous probability of occurrence (all time horizons) Localization: own and upstream operations	Potential reputational risks can lead to the loss of relationships with suppliers. Very high financial risk in the event of corruption or bribery incidents (5% of the Group's turnover) according to the laws to which the Auchan Group is subject in France, or the interruption of activities for 6 months and a maximum fine of RON 7 million for the economic operator in cases of violation of AML legislation.

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are estimated to be high (above 2.0% but below 3.0% of turnover).

This Auchan Romania Sustainability Report has been voluntarily audited by a third party, thus ensuring the transparency and accuracy of the information presented.

Corporate culture and Business conduct policies and corporate culture

ESRS G1-1

We have implemented a well-defined set of policies, some of which are adopted by the international group. The Auchan Retail Group team has created, distributed and imposed for immediate application, to all the countries of the group, three important documents: the Charter of Ethics, the Code of Ethics and the Code of Commercial Ethics. Each country in the group, including Auchan Romania, is responsible for the implementation and communication of these documents at the local level, ensuring that they are accessible to all stakeholders.

In terms of accessibility, the Code of Commercial Ethics is attached and signed together with all the company's contracts, being kept together with them. The Code of Ethics, on the other hand, is presented to new employees at the time of onboarding, and together with the Ethics Charter, it is included in the annual Compliance training courses for relevant employees. Each training session ends with an attendance sheet, which confirms that the participants have read the information and documents discussed.

The three documents are available both in digital format on Auchan Romania's internal network and in physical format at the Human Resources Department at the headquarters and in each store, to be consulted if necessary.

- **Ethics Charter:** This document sets out the company's core values and commitments, serving as a guide for employees. It includes principles such as honesty, mutual respect, social commitment, and environmental protection, providing a framework for desired behavior within the organization.
- **Code of Ethics:** It provides precise guidance on the professional behavior of employees, covering aspects such as respect, integrity, diversity and the avoidance of conflicts of interest. Set expectations for interactions between employees and business partners, ensuring alignment with the company's core values and principles.
- **Code of Business Ethics:** This document regulates the company's business interactions, ensuring transparency and fairness. Business partners are encouraged to sign this code, committing themselves to adopt the same ethical standards. The document ensures that trade relations are based on trust, respect and integrity.

We are committed to maintaining an ethical and responsible business environment by implementing essential policies that reflect its core values and set standards for responsible business conduct.

These policies not only optimize internal processes but also ensure consumer safety and support environmental protection. Among the most important are:

- The **Controversial Substances Elimination Policy** aims to identify and eliminate chemicals from marketed products that may pose a risk to consumer health and the environment. It demonstrates the company's commitment to the safety and well-being of its customers by promoting the use of safe and sustainable materials.
- The **Ethics in Sourcing Processes Policy** focuses on ensuring ethical and responsible practices in the supply chain. Auchan Romania collaborates with its suppliers to ensure that production processes comply with high standards of integrity, transparency and social responsibility, thus contributing to the development of business relationships based on trust and mutual respect.
- **GDPR policies, procedures and management and control mechanisms**, regarding the processing of personal data and respect for the rights of data subjects
- The **Anticorruption Code of Conduct** aims to address the situations that all employees may face, regardless of the scope and level of management, in the exercise of professional duties and ethical conduct that any of them must maintain.
- The **General Policy on International Economic Sanctions** aims to organize internal control mechanisms to allow Auchan Retail to eliminate business risks with partners, industries or jurisdictions for which prohibitions and restrictions on trade in targeted goods, technologies or services with certain countries are applied, measures to freeze funds and economic resources and sometimes restrictions on access to financial services.



- Trade union policy-collective bargaining-employment contract
- The **conflict-of-interest management procedure** focuses on identifying and managing situations that could compromise the integrity of employees, especially those in high-risk positions, known as the "sensitive population". This procedure is clearly communicated within the company, emphasizing the importance of maintaining integrity and compliance standards. Although the procedure is well put into practice, specific information about conflicts of interest is not disclosed, thus ensuring the confidentiality of personal data.
- The **procedure regarding gifts and invitations** aims to regulate the acceptance and granting of gifts and invitations for partners or potential partners, establishing cost limits, categories of gifts or circumstances in which they can be granted or accepted, so that these exchanges made by and with Auchan employees do not lead to the violation of the legislation, and the level of perception of the business relationship is kept within the limits of the Code of Conduct Anticorruption and the Auchan Code of Ethics.
- The **SpeakUp policy** is intended to provide employees and other interested people with a safe and confidential channel for reporting ethics issues or violations of legal norms. This initiative is designed to encourage transparency and accountability within the company, clearly detailing the process for reporting concerns and guaranteeing the protection of those

who choose to communicate them. Full information about the procedure is publicly available on the dedicated SpeakUp platform, outlining the company's commitment to integrity and compliance: <https://auchan.whispli.com/ro/speakup>

Management of relationships with suppliers

ESRS G1-2

Managing relationships with suppliers is essential for maintaining the continuity and quality of the services offered by Auchan Romania. We are committed to implementing transparent and accountable governance, underpinned by ethical conduct and active community involvement. In this regard, we aim to maintain high standards of integrity, promoting a culture of accountability, compliance and transparency throughout the organization.

We work with suppliers who share the company's values, ensuring that the products offered to customers are made under fair production conditions that respect human rights and business ethics. In the reference year 2023, **more than 90% of the company's suppliers were from Romania**. In the 2024 reporting year, the percentage remained at this level. In order to ensure compliance with these standards, regular audits were carried out both at these suppliers and at the level of Auchan Romania.

In addition, at Auchan Romania we conduct regular consultations with stakeholders, including our suppliers, to constantly assess and improve relationships and public perception. This consultation process includes an online reputation questionnaire, which provides a platform to collect valuable feedback.

Collaboration with suppliers is based on respect for the environment and the community. We approach sustainability goals responsibly, carefully overseeing them to ensure they are met. We adhere to strict social standards for suppliers of own brands and exclusive local products, requiring certifications according to recognized international standards.

Auchan Romania conducts regular audits: every three years for its own brand products and annually for suppliers in the supply chain. **In 2024, 8 social audits were carried out** and, because of these assessments, no actual or potential negative social impacts were discovered among suppliers or on the entire supply chain.

Prevention and detection of corruption and bribery

ESRS G1-3

The perception of the integrity of an organization is deeply influenced by the individual behavior of its members, both internally and in external interactions. Even though the impact of each employee may vary, their contribution is essential for the formation of a fundamental value: integrity perceived by those inside and outside the organization. This process is dynamic and complex. Organizational integrity develops over time and becomes a key component of organizational culture, but it can be easily compromised. The behavior of all members, whether manifested explicitly or implicitly, plays a crucial role.

In our case, preventing and combating fraud and corruption is a significant priority. The company's management is committed to continuously improving management by implementing effective measures aimed at reducing the risk of corruption.

We place great emphasis on maintaining a high level of ethics and integrity in all its activities. We categorically reject any form of corruption or inappropriate behavior, regardless of the situation or the position of the people involved. We are firmly committed to complying with legal and fair norms.

To ensure an open and fair working environment, **we launched an Anti-Corruption Code of Conduct in June 2022**, which was distributed to all employees. This document highlights the importance of integrity and clearly explains the company's expectations regarding staff behavior.

The principles of the Anticorruption Code of Conduct are incorporated into the Code of Commercial Ethics, which is attached to all contracts with Auchan Romania's partners and signed by them. Also, in the 2024 reporting year, **99% of employees who are exposed to corruption risks, including directors, managers and staff in the indirect procurement, technical and product departments, participated in specialized training sessions**.

Confirmed incidents of corruption or bribery

ESRS G1-4

At Auchan Romania, business integrity and ethics are fundamental principles that guide all our activities. We are firmly committed to preventing and combating corruption. Until the reporting year, there were no investigations or controls by the competent authorities in France or Romania regarding such practices in our operations.

In the reference year 2023 and in the reporting year 2024, Auchan Romania was not subject to convictions or crimes according to the applicable anti-corruption or bribery legislation.

Auchan Romania has implemented several types of measures to deal with possible cases of non-compliance with internal procedures and standards in force regarding the fight against corruption:

- **Internal investigations:** If reasonable suspicions are identified, an internal investigation is initiated to understand the circumstances, the mechanisms involved and to identify the persons responsible.
- **Disciplinary measures:** Where appropriate and depending on the seriousness of the misconduct, appropriate disciplinary measures are applied, ranging from warnings to termination of the employment contract.
- **Improving internal controls:** Internal controls are continuously improved to prevent the recurrence of such incidents, including by reviewing existing mechanisms and analyzing risks according to the geographical areas and activities affected.
- **Training and awareness:** Auchan Romania conducts training programs to ensure that employees, especially those who are most at risk, understand anti-corruption policies and know how to apply them in their daily work. These training courses are updated periodically according to the incidents that have occurred.
- **Whistleblower communication:** Regular communications are made to ensure that any whistleblower can use the secure reporting channel to report reasonable suspicions of breaches of internal procedures and anti-corruption standards. As internal mechanisms through which we regularly communicate regarding the whistleblowing system, we mention Compliance week and the training of new employees.

- **Monitoring and evaluation:** The company's internal procedures are regularly reviewed and adapted to reflect changes in the corporate environment and to ensure the organization's ability to address any identified deficiencies.

Payment Practices

ESRS G1-6, ESRS 2 MDR-A

For the reference year 2023 and the reporting year 2024, an internal payment policy has not been developed. Instead, the payments are based on a commercial contract agreed by the parties, in which the payment terms are mentioned, and these are made automatically by the company's accounting system.

There are no ongoing legal processes related to late payments. Payments are made on time in a proportion of 77% and, on average, payments are made in 38.4 days, calculated from the moment the contractual or legal payment term begins to be counted.

Additional sub-topic – Digital Security

The risk register identifies items specific to digital security, as follows:

- Cybersecurity
- Data privacy (including personal data)

For each aspect analyzed within the organization, different tools are considered that serve internal control and monitoring of activities. Specific actions are also implemented to address the identified risks, and each action is managed by a responsible compartment, designed to ensure efficient and effective administration.

In the double materiality analysis, which was carried out for the 2024 reporting year, various impacts, risks and opportunities in relation to digital security were identified. This detailed analysis allowed us to focus on the essential aspects that influence both the internal activity and the relationship with the external environment, highlighting the importance of proactive and strategic management of digital security to protect the organization's data and resources, as well as to capitalize on development and innovation opportunities:

Sub-topic	Impact	Risk / Opportunity
Computer data protection	Actual and potentially moderate negative impact in the event of incidents or accidents related to IT data security. Continuous probability of occurrence (all time horizons) Localization: own and upstream operations	Risk of loss of all customer data because of cyberattacks, with financial, reputational and physical effects

The financial effects on Auchan Romania in the short, medium and long term of the significant risks and opportunities arising from the impacts on consumers and end users are assessed as high (over 2.0% to 4.0% of turnover) regarding the additional topic "digital security". The evaluation was carried out within the process of double materiality analysis.

Auchan Romania's performance will be validated by an external body or an auditor.

Digital security policies and how to apply them through specific procedures

ESRS G1-1

We take comprehensive measures to protect all equipment, programs and information resources at our disposal. These measures include both technical and non-technical strategies to ensure a high level of security and protection. The management of Auchan Romania is firmly committed to continuously reducing the risks to which its information resources are exposed, adopting a proactive and preventive approach.

In this regard, strict digital security policies are implemented and maintained, designed to protect the company's sensitive data and information. These policies are fundamental to maintaining data integrity and confidentiality and are built on a detailed set of specific measures. These measures and policies include, but are not limited to:

- **Personal Data Protection Policy**
- **Information Security Policy**
- **Consent Management Policy**

Through these policies, measures and commitments, Auchan Romania aims to protect not only its digital infrastructure, but also to maintain the trust of its customers and partners, demonstrating a constant commitment to cybersecurity and data protection, including personal data.

We are aware of the importance of training our employees in terms of data protection. For this reason, each employee participates in 1.5-hour training sessions annually, focused on information security and GDPR regulations. In this way, we ensure that all team members are informed about the best practices and legal obligations related to data protection.

Specific procedures for enforcing these policies include, but are not limited to:

- Internal code for the use of information systems
- Data breach procedure
- Procedure for Handling Data Subject Requests
- Procedure regarding the processing of personal data
- Procedure For Storing and Deleting Personal Data
- Data Protection Impact Assessment Procedure

These combined measures ensure a robust security framework designed to protect our data from unauthorized access, loss, or compromise. In addition, at the management level, general objectives relevant to the reporting year have been set, aimed at improving performance in the field of information security and compliance with the GDPR.

Actions taken, planned or ongoing to prevent or mitigate significant negative impacts related to digital security

In the 2024 reporting year, Auchan Romania carried out the following actions to address the digital security risk:

- Periodically check permissions on file servers.
- Organizing the "Cyber Security week" event between November 4 and 10, 2024, during which the focus was on protecting our and the company's information. During the dedicated week, each employee was able to complete training modules on the topics: phishing attacks on security breaches, awareness and education against cyber threats.
- Regular internal communication on cybersecurity and data security. The information that has been sent to employees contains awareness and prevention measures regarding the risks of theft/destruction/data leakage, etc.
- Partial implementation of the ban on the use of USB ports. The completion of this measure will take place in early 2025.
- The implementation of multi-factor authentication (MFA) for users in the headquarters, and in 2025 it will also be extended to colleagues in stores.
- Update the Business continuity plan (BCP) for the IT department.

We are constantly working on the implementation of good practices that we identify within benchmarks both within Auchan Retail countries and in the Romanian market.

At a strategic level, the company focuses on protecting employees and consumer data, which is very important for Auchan.

By implementing this IT Risk Management program, we ensure that IT risks are proactively managed, thus reducing the likelihood and impact of security incidents on our business.

Activities or programs to ensure or enable remedial action in relation to an actual significant impact

No corrective actions were necessary, as there was no substantial impact observed at any of Auchan Romania's locations.

Action plans and resources to manage the company's significant impacts, risks, and opportunities related to digital security

Within Auchan Romania, we have built a Business Continuity Plan (updated annually) that defines the mode (plan) of action and the resources involved for managing the company's incidents (impacts), risks and vulnerabilities related to digital security.

By implementing these measures, we ensure that our IT infrastructure is robust and resilient to cyberattacks, thus protecting our organization's sensitive data and information and maintaining continuity of operations.

Digital security incidents/accidents in the reporting year

ESRS G1-4

In the 2024 reporting year, there were no incidents or accidents related to digital security, respectively any event that violates Auchan Romania's policies and/or threatens the confidentiality, integrity or availability of personally identifiable information or sensitive business information, Auchan Romania's informational systems or Auchan Romania's reputation and image.

We are focused on protecting and respecting personal data and data in general. We have implemented various internal policies and procedures to ensure confidentiality of information, whether it is received or created within the company. We comply with legal requirements and have appointed a Data Protection Officer (DPO) who oversees compliance with regulations and is consulted on any issues related to the protection of personal data. During the 2024 reporting period, we did not register any substantiated data privacy breach complaints.

Annex 1



Annex – Report according to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council ('Taxonomy Regulation')

*Financial year 2024
(01 January 2024 – 31 December 2024)*

1. Introduction

This report has been prepared to describe the information submitted according to Article 8 of the Taxonomy Regulation (Regulation (EU) 2020/852) to be included in the Sustainability Report of **Auchan Romania S.A.** (hereinafter referred to as "**Auchan**"), for the financial year 2024.

The information complies with the reporting requirements according to Article 8 of the Taxonomy Regulation (Commission Delegated Regulation (EU) 2021/2178) and subsequent amending acts, Delegated Regulation (EU) 2021/2139, Delegated Regulation (EU) 2022/1214, Delegated Regulation (EU) 2023/2485, Delegated Regulation (EU) 2023/2486 and Delegated Regulation (EU) 2024/3215.

2. Article 8 Taxonomy Regulation

The Taxonomy Regulation is a key component of the European Commission's action plan to redirect capital flows towards a more sustainable economy. It is an important step towards achieving carbon neutrality by 2050, in line with EU targets, as the Taxonomy is a classification system for sustainable economic activities.

In the next section, we, as a non-financial undertaking, present the share of turnover, capital expenditure (CAPEX) and operating expenditure (OPEX) for the 2024 reporting period, which are associated with eligible **economic activities and aligned** with one of the six environmental objectives in accordance with Article 8 of the Taxonomy Regulation and subsequent delegated acts.

As a result of the internal evaluation, **7 eligible secondary activities** were identified under the Taxonomy Regulation for which **alignment** with the six environmental objectives was carried out. An economic activity shall be considered **Taxonomy-eligible** if it is described in delegated acts adopted according to Article 10, paragraph (3), article 11 paragraph (3), article 12 paragraph (2), article 13 paragraph (2), article 14 paragraph (2) and article 15 paragraph (2) of Regulation (EU) 2020/852, irrespective of whether or not that economic activity fulfils all the technical screening criteria provided for in those delegated acts.

An economic activity is considered **Taxonomy-aligned** if it contributes substantially to one or more of the environmental objectives, does not significantly harm any of the other environmental objectives and complies with minimum social safeguards.

3. Overview

Article 8 (2) of the Taxonomy Regulation of the Delegated Act.

Proportion of ineligible, eligible and aligned economic activities from the perspective of the Taxonomy for Auchan (by turnover, CAPEX and OpEx)

KPIs	Total (RON)	Eligibility – Financial Year 2024		Alignment – Financial Year 2024
		Share of economic activities eligible for the Taxonomy (%)	Share of economic activities not eligible for the Taxonomy (%)	Share of eligible economic activities aligned with the Taxonomy (%)
Turnover	7,747,202,728	0.53%	99.47%	0.53%
Capital expenditures (CapEx)	155,000,982	62.90%	37.10%	62.90%
Operating expenses (OpEx)	612,695,099	0%	100%	0%

4. Description of activities

Auchan Romania S.A. (hereinafter Auchan), based in Bucharest, entered the Romanian market in 2006 and has in its portfolio, as of December 31, 2024, 33 hypermarkets (of which 7 Auchan Discount: Ploiesti, Timișoara Sud, Brașov Vest, Târgu Mureș Sud, Galați, Sibiu and Satu Mare), 15 supermarkets / proximity stores / ultra-close: Otopeni2, Craiova Universitaria, Cluj Vivido, Luica, La Strada, Alexandriei, Banu Manta, Obor, Buziașului, Turda Dedeman, Iași Bucium, Iași Miroslava, U-Center, Moșnița and Exigent Plaza, of which they rent the space of 15 of them, 390 ultra-proximity (MyAuchan Petrom), an Auchan GO Equilibrium smart store and a number of 11 Simply by Auchan Franchises (10 stores on the Soft franchise model and the Rosetti store, franchise under management mandate). The company also owns 2 logistics platforms located in Stefanesti. Ilfov and Călan, Hunedoara. The headquarter is located in Bucharest, 25 Brașov Street, sector 6.

The company's main activity consists of Retail sale in non-specialized stores with food according to NACE code 4711. This activity has been identified as **non-eligible** for the Taxonomy.

Instead, the following were identified as **eligible secondary activities**:

Income-generating sub-activities:

- **Water supply activities, sewerage works, waste management and pollution activities:**
 - 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- **Construction and real estate activities:**
 - 7.7 Acquisition and ownership of buildings

Non-income-generating secondary activities:

- **Construction and real estate activities:**
 - 7.2 Renovation of existing buildings
 - 7.3 Installation, maintenance and repair of energy efficiency equipment
 - 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings
 - 7.6 Installation, maintenance and repair of renewable energy technologies
- **Environmental protection and restoration activities:**
 - 2.3 Collection and transport of non-hazardous and hazardous waste.

These secondary activities for the year 2024 are eligible and aligned with the taxonomy, according to the assessment carried out:

- 2.3 Collection and transport of non-hazardous and hazardous waste
- 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings

- 7.6 Installation, maintenance and repair of renewable energy technologies
- 7.7 Acquisition and ownership of buildings

The turnover related to the eligible and taxonomy-aligned income-generating secondary activities is **RON 40,731,046**, which represents a share of **0.53% of the total turnover**.

The amount of investments related to eligible **secondary activities aligned** with the taxonomy is **97,488,362 RON**, in proportion of **62.90%** of the total value of investments, and the operational expenses related to the secondary activities **eligible and aligned** for the taxonomy are in proportion of 0% of the total value of operational expenses representing a total of **0 RON**.

4.1 Taxonomy-eligible economic activities and their assessment for alignment

Section. 1.2.2.1 point (a) of Annex I to Art. 8 Delegated act

An economic activity is considered eligible for the Taxonomy if it fits the description of the activity presented in the EU Taxonomy. In order to identify eligible activities within **Auchan Romania**, we have carried out a full assessment of our activities and compared these activities with the description of the economic activities/products listed in Annexes I or II of the EU Taxonomy Delegated Acts and the activities listed in Annexes I, II, III and IV of the EU Environment Delegated Acts.

The activities identified as eligible and aligned together with the results of their assessment are presented below.

4.1.1 Economic activities evaluated for the Taxonomy

Economic activity	Environmental objective	Eligible	Aligned	Substantial contribution	DNSH	Compliance with minimum social safeguards requirements*
2.3 - Collection and transport of non-hazardous and hazardous waste	Climate change mitigation	YES	YES	-	N/A	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	YES	
	Circular economy			YES	-	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	N/A	

Economic activity	Environmental objective	Eligible	Aligned	Substantial contribution	DNSH	Compliance with minimum social safeguards requirements*
5.5 - Collection and transport of non-hazardous waste in source segregated fractions	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	YES	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	
7.2 - Renovation of existing buildings	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	YES	
	Circular economy			-	YES	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	N/A	
7.3 - Installation, maintenance and repair of energy efficiency equipment	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	YES	
	Biodiversity and ecosystems			-	N/A	
7.5 - Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	

Economic activity	Environmental objective	Eligible	Aligned	Substantial contribution	DNSH	Compliance with minimum social safeguards requirements*
7.6 - Installation, maintenance and repair of renewable energy technologies	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	
7.7 - Acquisition and ownership of buildings	Climate change mitigation	YES	YES	YES	-	YES
	Adaptation to climate change			-	YES	
	Water and marine resources			-	N/A	
	Circular economy			-	N/A	
	Pollution prevention and control			-	N/A	
	Biodiversity and ecosystems			-	N/A	

* See below tables with DNSH assessment results and social criteria

According to the analysis carried out, during the reporting period January 1, 2024 – December 31, 2024, the following activities carried out by Auchan contribute significantly to one of the six environmental objectives and do not significantly harm any of the other 5 environmental objectives defined in art. 17 of Regulation (EU) 2020/852, respectively:

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

Taxonomy-aligned (sustainable) activities are:

- Activity 2.3 - Collection and transport of non-hazardous and hazardous waste
- Activity 5.5 - Collection and transport of non-hazardous waste in source segregated fractions
- Activity 7.2 - Renovation of existing buildings
- Activity 7.3 - Installation, maintenance and repair of energy efficiency equipment
- Activity 7.5 - Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings
- Activity 7.6 - Installation, maintenance and repair of renewable energy technologies
- Activity 7.7 - Acquisition and ownership of buildings

The results of the DNSH analysis and the results of the verification of the fulfilment of the minimum social guarantees can be found in the following tables below.

4.1.2 DNSH analysis result

1. Collection and transport of non-hazardous and hazardous waste

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Circular economy, including waste prevention and recycling	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Climate change mitigation	N/A – there are no DNSH requirements for this objective
Sustainable use and protection of water and marine resources	Yes – no harm
Prevention and control of air, water or soil pollution	Yes – no harm
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this lens

The activity makes a substantial contribution to the Circular Economy objective, including waste prevention and recycling and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

2. Collection and transport of non-hazardous waste in source segregated fractions

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this objective
Circular economy, including waste prevention and recycling	Yes – no harm
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this objective
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

3. Renovation of existing buildings

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	Yes – no harm
Circular economy, including waste prevention and recycling	Yes – no harm
Prevention and control of air, water or soil pollution	Yes – no harm
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

4. Installation, maintenance and repair of energy efficiency equipment

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this objective
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this objective
Prevention and control of air, water or soil pollution	Yes – no harm
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this objective
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this objective
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this objective
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

6. Installation, maintenance and repair of renewable energy technologies

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this objective
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this objective
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this objective
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.

7. Acquisition and ownership of buildings

Environmental objectives assessed according to technical criteria - Substantial contribution	Result
Climate change mitigation	Yes – Meets the criteria

Environmental objectives assessed according to the DNSH principle	Result
Adaptation to climate change	Yes – no harm
Sustainable use and protection of water and marine resources	N/A – there are no DNSH requirements for this objective
Circular economy, including waste prevention and recycling	N/A – there are no DNSH requirements for this objective
Prevention and control of air, water or soil pollution	N/A – there are no DNSH requirements for this objective
Protection and restoration of biodiversity and ecosystems	N/A – there are no DNSH requirements for this objective

The activity makes a substantial contribution to the Climate Change Mitigation objective and does not cause significant harm to the other 5 objectives, according to the assessment carried out. A DNSH assessment and an assessment of minimum social guarantees have been carried out for this purpose.



4.1.3 Result of the verification of the fulfilment of the minimum social criteria

Auchan carries out an economic activity aligned with the OECD Guidelines for Multinational Organizations and the **UN Guiding Principles on Business and Human Rights** (including gender equality and child labour, as well as the principles and rights set out in the eight fundamental conventions identified in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the Charter of Fundamental Rights).

Summary – Fulfilment of the minimum social criteria		Result
Commitment to respect for human rights		Yes
Human rights reflected in operational policies and procedures and embedded throughout the organization		Yes
Human rights background check process to identify, prevent and mitigate human rights impacts in operations and supply chain		Yes
Complaints mechanism (including legal rights of legal action in court)		Yes
External communication on how to address human rights impacts		Yes
Identifying and addressing negative human rights impacts through legitimate processes		Yes
Tax Risk Management Policy		Yes
Health and Safety Policy		Yes
Labour policy (Labour Code)		Yes
Policies that set standards for responsible business conduct:	GDPR – Processing of personal data	Yes
	Anti-Corruption Policy	
	Whistleblowing mechanism/ procedure	
	ESG procurement policy/ procedure	
	Trade union policy – collective bargaining – employment contract	

4.2 Decisions in identifying the eligibility and alignment of our activities

The main (retail) business **is not eligible**.

However, **7 eligible secondary activities** have been identified, both income-generating and non-income-generating:

- 2.3 Collection and transport of non-hazardous and hazardous waste
- 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- 7.2 Renovation of existing buildings
- 7.3 Installation, maintenance and repair of energy efficiency equipment
- 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings
- 7.6 Installation, maintenance and repair of renewable energy technologies
- 7.7 Acquisition and ownership of buildings

For alignment, the following were performed:

- DNSH assessment for secondary activities;
- Verification of the fulfilment of the minimum social criteria;
- A study assessing the risk and climate vulnerability of the activities was also carried out for the DNSH analysis.

As a result of the evaluations carried out, it was found that:

- **6 activities contribute substantially to climate change adaptation**, without prejudice to the other 5 environmental objectives and meet the minimum social criteria.
- **1 activity contributes substantially to the circular economy, including waste prevention and recycling**, without prejudice to the other 5 environmental objectives and meets the minimum social criteria.

The following secondary activities of Auchan are aligned with the taxonomy at the level of the 2024 financial year and contribute to the following KPIs:

Activity	Turnover	Capital expenditure (CAPEX)	Operational expenditure (OPEX)
2.3 Collection and transport of non-hazardous and hazardous waste	-	1,347,578	-
5.5 Collection and transport of non-hazardous waste in source segregated fractions	37,164,301	-	-
7.2 Renovation of existing buildings	-	43,715,843	-
7.3 Installation, maintenance and repair of energy efficiency equipment	-	51,663,832	-
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings	-	747,468	-
7.6 Installation, maintenance and repair of renewable energy technologies	-	13,640	-
7.7 Acquisition and ownership of buildings	3,566,745	-	-
Total (RON)	40,731,046	97,488,362	-

5. Turnover, CapEx and OpEx

Key performance indicators ("KPIs") include turnover KPI, CapEx KPI, and OpEx KPI. For the 2024 reporting period, KPIs must be disclosed for Taxonomy-eligible and Taxonomy non-eligible activities (Art. 10(2) of the Delegated Act).

Section. 1.2.1 (a), (b) of Annex I to Art. 8 Delegated act

The setting of KPIs shall be determined in accordance with Annex I to Art. 8 Delegated Act. We determine the taxonomy-eligible KPIs in accordance with legal requirements and describe our accounting policy in this regard as follows:

Turnover KPI

Definition - The share of Taxonomy-eligible economic activities in total turnover has been calculated as part of the net turnover derived from products and services associated with Taxonomy-eligible economic activities (numerator) divided by net turnover (denominator), for the financial year 01.01.2024 to 31.12.2024.

The denominator of the turnover KPI is based on the net turnover according to the Profit and Loss Account (F20), row 1 (Net turnover).

4.3 CAPEX Plan

The CapEx plan includes the list of Taxonomy-eligible economic activities in 2024 and provides information on the CapEx planned for their financing with the aim of increasing sustainability over the next 5 years. The CapEx plan for eligible activities is based on the most recent business plan approved by the company's management, while the time horizon reflects the five-year period for a CapEx plan referred to in Annexes 1 to 5 to Commission Delegated Regulation (EU) 2020/852. Planned CapEx may be subject to revision and change.

For the 2024 financial year, eligible non-income-generating activities have been included in a CapEx plan, as found in the table below:

Eligible economic activity	CAPEX 2024 in RON	Year of completion of the investment for which the expenditure was incurred in 2024	Total CapEx planned to be invested by 2029 (next 5 years ²⁹) RON
Activity 2.3 – Collection and transport of non-hazardous and hazardous waste	1,347,578	2024-2025	59,682,897
Activity 7.2 – Renovation of existing buildings	43,715,843	2024-2025	436,657,816
Activity 7.3 – Installation, maintenance and repair of energy efficiency equipment	51,663,832	2024-2025	213,501,479
Activity 7.5 – Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings	747,468	2024-2025	15,165,208
Activity 7.6 – Installation, maintenance and repair of renewable energy technologies	13,640	2025	0
Total	97,488,362		725,007,400

The turnover KPI numerator is defined as net turnover derived from products and services associated with Taxonomy-eligible economic activities.

CapEx KPIs

Definition - CapEx KPI is defined as Taxonomy-eligible/aligned CapEx (numerator) divided by total CapEx (denominator – Notes to the annual individual financial statements for the financial year ended 31.12.2024, Note to Fixed Assets – Property, Plant and Equipment, Total Increases).

OpEx KPIs

Definition - the OpEx KPI is defined as OpEx (numerator) eligible/aligned for the taxonomy divided by the total OpEx (denominator – Profit and Loss Account (F20), row 11.1 Expenses related to external benefits – ct. 611, 612, 624, 628, see Trial Balance as of 31.12.2024).

Total OpEx consists of uncapitalised direct costs relating to research and development, building renovation measures, short-term lease, maintenance and repairs and any other direct expenses related to the day-to-day servicing of assets, properties, plant and equipment.

²⁹ Where the relevant technical screening criteria are amended prior to the completion of the CapEx plan, non-financial undertakings shall either update the plan within two years to ensure that those economic activities are aligned with the amended technical screening criteria upon completion of the plan, or restate the CapEx KPI numerator.

5.1 Auchan KPIs

Turnover

Financial year	Year 2024			Substantial contribution criteria						DNSH criteria ("Do no significant harm")									
Economic activities (1)	Code (a) (2)	Turnover (3)	Proportion of turnover (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Circular Economy (8)	Pollution (9)	Biodiversity (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water (13)	Circular Economy (14)	Pollution (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2023 (18)	Enabling activity (19)	Transitional activity (20)
		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Collection and transport of non-hazardous waste in separate fractions at source	CCM 5.5/ CCA 5.5	37,164,301	0.48%	N	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.10%		
Purchase and ownership of buildings	CCM 7.7/ CCA 7.7	3,566,745	0.05%	N	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.03%		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		40,731,046	0.53%	0%	0.53%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%		
Of which Enabling		0	0%	%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	Enabling	
Of which Transitional		0	0%	%						Y	Y	Y	Y	Y	Y	Y	0%		Transitional
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities) (A.2)		0	0%	%	%	%	%	%	%								0%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		40,731,046	0.53%	%	%	%	%	%	%								-		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities (B)		7,706,471,682	99.47%																
Total (A + B)		7,747,202,728	100%																

CAPEX

Financial year	Year 2024			Substantial contribution criteria						DNSH criteria ("Do no significant harm")							Proportion of Taxonomy aligned (A.1) or eligible (A.2) CAPEX, year 2023 (18)	Enabling activity (19)	Transitional activity (20)
	Code (a) (2)	CAPEX (3)	Proportion of CAPEX (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Circular Economy (8)	Pollution (9)	Biodiversity (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water (13)	Circular Economy (14)	Pollution (15)	Biodiversity (16)	Minimum Safeguards (17)			
Economic activities (1)		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Collection and transport of non-hazardous and hazardous waste	CE 2.3	1,347,578	0.87%	N	N	N	Y	N	N	Y	Y	Y	Y	Y	Y	Y	0%		
Renovation of existing buildings	CCM 7.2 CCA 7.2 CE 3.2	43,715,843	28.20%	N	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	9.70%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3 CCA 7.3	51,663,832	33.33%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	31.22%		
Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings	CCM 7.5 CCA 7.5	747,468	0.48%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.002%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6 CCM 7.6	13,640	0.01%	Y	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	0.2%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		97,488,362	62.90%	33.82%	28.20%	0%	0.87%	0%	0%	Y	Y	Y	Y	Y	Y	Y	40.94%		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	Enabling	
Of which Transitional		0	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		Transitional
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	%	%	%	%	%	%	%								0%		
A. CapEx of taxonomy-eligible activities (A.1+A.2)		97,488,362	62.90%	33.82%	28.20%	0%	0.87%	%	%								-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities (B)		57,512,620	37.10%																
Total (A + B)		155,000,982	100%																

OPEX

Financial year	Year 2024			Substantial contribution criteria						DNSH criteria ("Do no significant harm")						Minimum Safeguards (17)	Proportion of Taxonomy (A.1.) or eligible (A.2.) OpEx, year 2023 (18)	Enabling activity (19)	Transitional activity (20)
	Code (a) (2)	OpEx (3)	Proportion of OpEx (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Circular Economy (8)	Pollution (9)	Biodiversity (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water (13)	Circular Economy (14)	Pollution (15)	Biodiversity (16)				
		RON	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Enabling	Transitional
A. TAXONOMY ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	%	%	%	%	%	%	%								%		
Of which Enabling			%	%	%	%	%	%	%	Y	Y	Y	Y	Y	Y	Y	%	Enabling	
Of which Transitional			%							Y	Y	Y	Y	Y	Y	Y	%		Transitional
A.2 Taxonomy eligible but not environmentally sustainable activities (not taxonomy aligned activities)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities) (A.2)	0	0%	%	%	%	%	%	%	%								%		
A. OpEx of taxonomy-eligible activities (A.1+A.2)	0	0%	%	%	%	%	%	%	%								-		
B. TAXONOMY NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy non-eligible activities (B)	612,695,099	100%																	
Total (A + B)	612,695,099	100%																	

Annex 2



Disclosure Requirement in ESRS covered by the undertaking's sustainability statement

IRO-2

The submission requirements for this report are included in the table below.

Standard	Presentation Requirements (CP)	Applicable data points
ESRS 2	BP-1 – General basis for the preparation of sustainability declarations	5(a), 5(b), 5(c), 5(d)
	BP-2 – Disclosures in relation to specific circumstances	6, 15, 17 (a), 17 (b), 17 (c), 17(d), 17(e)
	GOV-1 – Role of administrative, management and supervisory bodies	19, 20 (1) (b) (c), 21 (a) - (e), 22 (a) - (d), AR 3
	GOV-2 – Information provided to the administrative, management and supervisory bodies of the enterprise and the sustainability issues addressed by them	24, 25, 26 (a), 26 (b), 26 (c), AR 6
	GOV-3 – Integration of sustainability-related performance into incentive schemes	27
	GOV-4 – Due Diligence Process Statement	30, 32, AR 8 – AR 10
	GOV-5 – Risk management and internal controls related to sustainability reporting	34, 36 (a-e), AR 11
	SBM-1 – Strategy, Business Model and Value Chain	39, 40(a) – (g), 42, 42 (a), 42 (b), 42 (c), AR 12-14
	SBM-2 – Interests and Views of Stakeholders	45 (a-d)
	SBM-3 – Significant Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model	48 (a-h)
	IRO-1 – Description of processes for identifying and assessing significant impacts, risks and opportunities	53 (a-h)
	IRO-2 – Disclosure requirements from ESRS covered by the company's sustainability statement	56, 59
	MDR-P – Policies adopted to manage significant sustainability issues	63, 65 (a), 65 (b), 65 (c), 65 (e), 65 (f)
	MDR-A – Actions and resources on significant sustainability issues	66, 68, 69
	MDR-M – Significant sustainability indicators	75, 76, 77 (a), 77 (b)
	MDR-T – tracking the effectiveness of policies and actions through targets	79, 80, 81 (b)

Standard	Presentation Requirements (CP)	Applicable data points
ESRS E1 - Climate	GOV-3 – Integration of sustainability-related performance into incentive schemes	AR7
	SBM-3 – Strategy, Business Model and Value Chain	18
	IRO-1 – Description of processes for identifying and assessing significant climate-related impacts, risks and opportunities	20, 21, AR 11, AR 12, AR 15
	E1-1 – Climate Change Mitigation Transition Plan	14, 16 (a-j), AR 1-5
	E1-2 – Policies related to climate change mitigation and adaptation	22, 25 (c)
	E1-3 – Actions and resources related to climate change policies	26, 29, AR 21
	E1-4 – Targets related to climate change mitigation and adaptation	30, 34 (a-f)
	E1-5 – Energy consumption and energy mix	35, 37, 38, 39, 40, 41, 42, 43
	E1-6 – Gross GHG emissions of categories 1, 2, 3 and total GHG emissions	44, 45, 48, 49, 50, 51, 52, AR 45
ESRS E2 - Pollution	E1-7 – GHG removals and GHG mitigation projects financed by carbon credits	
	E1-8 – Domestic carbon pricing	
	E1-9 – Anticipated financial effects of significant physical and transition risks and potential climate-related opportunities	
	IRO-1 – Description of processes for identifying and assessing significant pollution-related impacts, risks and opportunities	11, AR 9
	E2-1 – Pollution-related policies	12, 15
	E2-2 – Pollution-related actions and resources	19, AR 13, AR 15
	E2-3 – Pollution targets	20
	E2-5 – Substances of Concern (Hazardous Substances)	32, 34, 35
	E2-6 – Anticipated financial effects of pollution-related impacts, risks and opportunities	39(a), 39(b), 39(c), 40, 41
ESRS E5 - Resource use and circular economy	IRO-1	11(a), 11(b)
	E5-1 – Policies related to resource use and the circular economy	15(a), 15(b)
	E5-2 – Actions and resources related to resource use and the circular economy	20(e), 20(f)
	E5-3 – Resource use and circular economy targets	
	E5-6 – Anticipated financial effects of impacts, risks and opportunities related to resource use and the circular economy	43

Standard	Presentation Requirements (CP)	Applicable data points
ESRS S1 - Own workforce	SBM-3 – Strategy, Business Model and Value Chain	
	S1-1 – Own workforce policies	19, 20(a), 20(b), 20(c), 21, 22, 23, 24(a), 24(b), 24(c), 24(d)
	S1-2 – Processes for working with own workers and workers' representatives on Impacts	27, 28
	S1-3 – Processes for remediation of negative impacts and channels through which their own workers can express the concerns	32
	S1-4 – Adoption of measures on significant impacts on one's own workforce and approaches to mitigate significant risks and to pursue significant opportunities related to one's own workforce, as well as the effectiveness of these actions	
	S1-5 – Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities	
	S1-6 – Characteristics of the company's employees	50
	S1-7 – Characteristics of workers who are not employees within the company's own workforce	55(a)
	S1-8 – Collective bargaining coverage and social dialogue	60
	S1-9 – Diversity indicators	66
	S1-10 – Adequate salaries	69, 70
	S1-11 – Social protection	74, 75
	S1-12 – Persons with disabilities	-
	S1-13 – Training and skills development indicators	-
	S1-14 – Health and safety indicators	88(a), 88(b), 88(c), 88(d), 88(e)
	S1-15 – Work-Life Balance Indicators	93, 94
	S1-16 – Remuneration indicators (pay gap and total remuneration)	-
S1-17 – Incidents, Complaints, and Serious Human Rights Issues and Incidents	103, 104	

Standard	Presentation Requirements (CP)	Applicable data points
ESRS S2 - Workers in the value chain	S2-1 Value Chain Worker Policies	17, 18, 19
	S2-2 – Collaborative processes with value chain workers on impacts	22(a), 22(b)
	S2-3 – Processes for addressing negative impacts and channels through which value chain workers can voice their concerns	25, 27
	S2-4 – Adoption of measures on significant impacts on value chain workers and approaches for managing significant risks and pursuing significant opportunities related to value chain workers, as well as the effectiveness of these actions	30, 32(a)
	S2-5 – Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities	
ESRS S3 – Affected communities	S3-1 – Policies related to affected communities	
	S3-2 – Processes for working with affected communities on impacts	19, 21(a), 21(b)
	S3-3 – Processes for remediation of negative impacts and channels through which affected communities can express their concerns	25, 27, 28
	S3-4 – Adoption of measures on significant impacts on affected communities and approaches for managing significant risks and for pursuing significant opportunities related to affected communities, as well as the effectiveness of these actions	30, 32, 34, 35, 36, 38
	S3-5 – Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities	
ESRS S4 – Consumers and end-users	S4-1 – Consumer and end-user policies	
	S4-2 – Collaborative processes with consumers and end-users on impacts	18, 20(a), 20(b)
	S4-3 – Processes for remediation of negative impacts and channels through which consumers and end-users can express their concerns	23, 25, 26
	S4-4 – Taking action on significant impacts on consumers and end-users and approaches for managing significant risks and pursuing significant opportunities related to consumers and end-users, as well as the effectiveness of these measures	28, 29, 30, 33, 35, 37
	S4-5 – Targets related to managing significant adverse impacts, promoting positive impacts, and managing significant risks and opportunities	

Standard	Presentation Requirements (CP)	Applicable data points
ESRS G1 – Professional conduct	G1-1 – Corporate Culture and Policies on Professional Conduct and Corporate Culture	7, 10(a), 10(b), 10(c)
	G1-2 – Supplier Relationship Management	12
	G1-3 – Prevention and detection of corruption and bribery	16, 18(a)
	G1-4 – Confirmed cases of corruption or bribery	22, 25(a)
	G1-5 – Exercise of political influence and lobbying activities	Not applicable; There are no political interests
	G1-6 – Payment Practices	31

Annex 3



List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Data points from other EU legislation related to this report are included in the table below:

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
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 ⁹ , Annex II		ESRS 2 - General information
ESRS 2 GOV-1 Percentage of members of management bodies who are independent Point 21(e)			Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 - General information
ESRS 2 GOV-4 Declaration on the Due diligence Paragraph 30	Indicator number 10 Table #3 of Annex 1				ESRS 2 - General information
ESRS E1-4 GHG emission reduction targets Paragraph 34	Indicator no. 4 of Table #2 of Annex 1	Article 449a Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking portfolio - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1-4 Targets related to climate change mitigation and adaptation
ESRS E1-5 Fossil energy consumption in Disaggregated sources depending on the source (only high climate impact sectors) Paragraph 38	Indicator no. 5 of table 1 and indicator no. 5 of Table #2 of Annex 1				E1-5 Energy Consumption and Energy Mix
ESRS E1-5 Energy consumption and mix Paragraph 37	Indicator no. 5 of Table #1 of Annex 1				E1-5 Energy Consumption and Energy Mix
ESRS E1-5 Energy intensity associated with Activities in sectors with a high impact on the climate Paragraphs 40 to 43	Indicator no. 6 of Table 1 of Annex 1				This is not the case

⁵ Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability disclosures in the financial services sector (OJ L 317, 9.12.2019, p. 1).

⁶ 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) (OJ L 176, 27.6.2013, p. 1).

⁷ 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).

⁸ 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 Act') (OJ L 243, 9.7.2021, p. 1).

⁹ 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 declaration of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
ESRS E1-6 Gross values of 1, 2, 3 and total GHG emissions Paragraph 44	Indicators no. 1 and no. 2 of 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, Articles 5(1), 6 and 8(1)		E1-6 Gross GHG emissions of categories 1, 2, 3 and total GHG emissions
ESRS E1-6 Gross GHG intensity Paragraphs 53 to 55	Indicator no. 3 of the table 1 of Annex 1	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking portfolio - Climate change transition risk: alignment indicators	Delegated Regulation (EU) 2020/1818, Article 8(1)		E1-6 Gross GHG emissions of categories 1, 2, 3 and total GHG emissions
ESRS E1-7 GHG absorptions and Carbon credits Paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	This is not the case
ESRS E1-9 Benchmark portfolio exposure to climate-related physical risks Paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		This is not the case
ESRS E1-9 Disaggregation of monetary values by acute and chronic physical risk Point 66(a) ESRS E1-9 Location of significant assets which are subject to significant physical risk Paragraph 66(c).		Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking Portfolio – Physical risk related to climate change: exposures subject to physical risk.			This is not the case
ESRS E1-9 Breakdown book value of real estate assets by energy-efficiency classes Paragraph 67(c).		Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Bank Portfolio – Climate Change Transition Risk: Loans Secured by Real Estate – Energy Efficiency of Collateral.			This is not the case
ESRS E1-9 The degree of exposure of portfolio to the climate-related opportunities Paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		This is not the case

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
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				ESRS E2 - Pollution
ESRS E3-1 Water and marine resources Paragraph 9	Indicator no. 7 of Table 2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-1 Specific policy Paragraph 13	Indicator no. 8 of Table 2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-4 Total recycled and reused water Paragraph 28(c)	Indicator no. 6.2 of Table 2 of Annex 1				ESRS E3 – Water and marine resources
ESRS E3-4 Total water consumption in cubic meters per net income from own operations Paragraph 29	Indicator no. 6.1 of Table 2 of Annex 1				ESRS E3 – Water and marine resources
ESRS 2- IRO-1 - E4 Paragraph 16 (a) Paragraph (i)	Indicator no. 7 of Table 1 of Annex 1				It's not material
ESRS 2- IRO-1 - E4 Paragraph 16(b)	Indicator no. 10 of Table 2 of Annex 1				It's not material
ESRS 2- IRO-1 - E4 Paragraph 16(c)	Indicator no. 14 of Table 2 of Annex 1				It's not material
ESRS E4-2 Sustainable land/agriculture practices or policies Paragraph 24(b)	Indicator no. 11 of Table 2 of Annex 1				It's not material
ESRS E5-5 Non-recycled waste Paragraph 37(d)	Indicator no. 13 of Table 2 of Annex 1				ESRS E5 – Circular economy
ESRS E5-5 Hazardous waste and radioactive waste Paragraph 39	Indicator no. 9 of Table 1 of Annex 1				ESRS E5 – Circular economy
ESRS S1-1 Human rights policy commitments Paragraph (20)	Indicator no. 9 of table 3 and indicator no. 11 of Table 1 of Annex I				This is not the case

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
ESRS S1-1 Due diligence policies on issues addressed by the International Labour Organization's Fundamental Conventions 1-8 Paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		S1-1 Own Labour Policies
ESRS S1-1 Processes and measures to prevent trafficking in human beings Paragraph 22	Indicator no. 11 of Table 3 of Annex I				This is not the case
ESRS S1-1 Workplace accident prevention policy or accident management system Paragraph 23	Indicator no. 1 of Table 3 of Annex I				This is not the case
ESRS S1-3 Complaint/complaint mechanisms Point 32(c)	Indicator no. 5 of Table 3 of Annex I				This is not the case
ESRS S1-14 Number of fatalities and number and rate of work-related accidents Paragraph 88(b) and (c)	Indicator no. 2 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-14 Health and safety indicators
ESRS S1-14 Number of days lost as a result of injury, accident, death or illness Paragraph 88(e)	Indicator no. 3 of Table 3 of Annex I				This is not the case
ESRS S1-16 Unadjusted gender pay gap Paragraph 97(a)	Indicator no. 12 of Table 1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1-16 Remuneration indicators (pay gap and total remuneration)
ESRS S1-16 An excessive level of the ratio between the remuneration of the Director-General and that of the workers Paragraph 97(b)	Indicator no. 8 of Table 3 of Annex I				This is not the case
ESRS S1-17 Incidents of discrimination Paragraph 103(a)	Indicator no. 7 of Table 3 of Annex I				This is not the case

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
ESRS S1-17 Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines Paragraph 104(a)	Indicator no. 10 of table 1 and indicator no. 14 of Table 3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)		S1-17 Human Rights Incidents, Complaints, and Serious Human Rights Issues and Incidents
ESRS 2- SBM-3 – S2 Significant risk of child labour or forced labour in the value chain Point 11(b)	Indicators no. 12 and no. 13 of Table 3 of Annex I				It's not material
ESRS S2-1 Human rights policy commitments Paragraph 17	Indicator no. 9 of table 3 and indicator no. 11 of Table 1 of Annex 1				It's not material
ESRS S2-1 Value Chain Worker Policies Paragraph 18	Indicators no. 11 and no. 4 of Table 3 of Annex 1				It's not material
ESRS S2-1 Non-compliance with the UN Guiding Principles on Business and Human Rights and OECD Guidelines Paragraph 19	Indicator no. 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)		It's not material
ESRS S2-1 Due diligence policies on issues addressed by the International Labour Organization's Fundamental Conventions 1-8 Point 19			Delegated Regulation (EU) 2020/1816, Annex II		It's not material
ESRS S2-4 Human rights issues and incidents related to its upstream and downstream value chain Paragraph 36	Indicator no. 14 of Table 3 of Annex 1				It's not material
ESRS S3-1 Human rights policy commitments Paragraph 16	Indicator no. 9 of table 3 of Annex 1 and indicator no. 11 of Table 1 of Annex 1				It's not material
ESRS S3-1 Failure to comply with the UN Guiding Principles on Business and Human Rights, ILO principles and/or OECD guidelines Paragraph 17	Indicator no. 10 of Table 1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II to Delegated Regulation (EU) 2020/1818, Article 12(1)		It's not material

Reporting requirement and related data point	SFDR Reference ⁵	Pillar 3 reference ⁶	Benchmark Regulation reference ⁷	EU Reference from the Climate Law ⁸	Location in the report
ESRS S3-4 Human rights issues and incidents Paragraph 36	Indicator no. 14 of Table 3 of Annex 1				It's not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines Paragraph 17	Indicator number 14 Table 1 of Annex 1				
ESRS S4-4 Human rights issues and incidents Paragraph 35	Indicator number 15 Table 3 of Annex 1				
ESRS G1-1 United Nations Convention against Corruption Paragraph 10(b)	Indicator no. 15 of Table 3 of Annex 1				This is not the case
ESRS G1-1 Whistle-blower protection Point 10(d)	Indicator no. 6 of Table 3 of Annex 1				This is not the case
ESRS G1-4 Fines for infringement of anti-corruption and anti-bribery laws Paragraph 24(a)	Indicator no. 17 of Table 3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		G1-4 Combating corruption and bribery
ESRS G1-4 Anti-corruption and anti-bribery standards Paragraph 24(b)	Indicator no. 16 of Table 3 of Annex 1				This is not the case

